



**MARUDHAR KESARI JAIN COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**Vaniyambadi – 635 751**

**PG Department of Commerce CA**

**for**

**Postgraduate Programme**

**Master of Commerce (Computer Applications)**

**From the Academic Year 2024-25**

# **CONTENT**

**1. Preamble**

**2. Programme Outcomes**

**3. Programme Specific Outcomes**

**4. Eligibility for Admission**

**5. Methods of Evaluation and Assessments**

**6. Skeleton & Syllabus**

## **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION**

### **Preamble**

PG Department of Commerce (CA) was started in the year 2010 and became PG Department of Commerce (CA) in the year 2016. The Department aims at providing holistic and value-based knowledge and guidance that students need to become worthy accounting and management professionals. This Programme is meant to heighten technological know-how, to train students to become industry specialists and to encourage software development. This course offers ample opportunities to students both in terms of job and higher education. Students are offered jobs after B.Com Computer Application in a variety of emerging sectors like Edutech, fintech and software firms. Graduates acquire programming skills and knowledge of business during the course, which provides them opportunities in a diverse range of careers. The career choices for graduates are not limited to just one sector but are available in a range of sectors.

The career opportunities for B. Com (CA) graduates are:

- Chartered Accountant
- Business Analyst
- Budget Analyst
- Financial Consultant
- Computer Software Developer
- Auditor
- GST Practitioner
- Computer Programmer
- App Developer

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.Com CA
Programme Code	PA04
Duration	2 Years [PG]
Programme Outcomes	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concisemanner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one haslearned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p> <p><b>PO7: Cooperation / Teamwork:</b> Ability to work effectively andrespectfully with diverse teams; facilitate cooperative or coordinatedeffort on the part of a group, and act together as a group or a team in theinterests of a common cause and work efficiently as a member of a team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence, and experiences from an open-minded and reasoned perspective.</p>

<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organizations.</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards Growth and development.</p>
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**Eligibility for Admission:**

Candidate for admission to the first year of M.COM CA Department of Commerce (Computer Applications) shall be required to have passed the UG in B.Com. B.Com. (Corporate Secretaryship), B.C.S., B.B.A., B.Com. (Bank Management), B.A (Co-op.), B.A. (Economics), B.A. (Corporate Economics) and B.Sc. Mathematics or B.Sc. (Computer Science) or with two Account Courses are eligible.

Semester - I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24PCCC11	CC - Advanced Accounts -I	3	1	2	0	4
24PCCC12	CC - Advance Financial Management	3	1	2	0	4
24PCCC13	CC - 3 Desktop Application using C#	3	0	0	0	3
24PCCC14P	CP - 3 Desktop using C# Lab	0	0	2	0	0
24PCCE11	EC – Banking and Insurance	4	1	0	0	3
24PCCE12	EC – DBMS	3	1	0	0	3
24PCCA11	AECC –Mobile Computing	2	0	0	0	2
24PCHR11	VE - 1 Humam Rights	1	1	0	0	2
					30	21

Semester - II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24PCCC21	CC - Advanced Accounts – II	3	1	2	0	4
24PCCC22	CC – Advanced Cost Accounting	3	1	2	0	4
24PCCC23P	CC – Accounting in Tally Prime Lab	0	0	5	0	3
24PCCC24	CC – Setting up of Business Entities	3	1	0	0	3
24PCCE21	EC – Technology in Banking	3	1	0	0	3
24PCCE22	EC – 4 Management Information System	2	1	0	0	3
24PCCS21	SEC NME - 1 Digital Marketing	1	1	0	0	2
					30	22

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmudalvan within the third semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2\*.

## FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCCC101</b>	<b>ADVANCED ACCOUNTS - I</b>	<b>Core 1</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To understand the accounting treatment for issue of shares										
LO2	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013										
LO3	To determine profits for fire and marine insurance										
LO4	To prepare consolidated financial statements										
LO5	To learn account for price level changes										
Unit	Content									Hours	
1	<b>Issue of Shares</b> Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares.									19	
2	<b>Final Accounts of Companies</b> Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.									18	
3	<b>Insurance Company Accounts</b> Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.									19	
4	<b>Consolidated financial statements</b> Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.									18	
5	<b>Contemporary Accounting Methods</b> Accounting for price level changes – Social responsibility accounting – Human resource accounting. reporting financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)									16	

**Financial Theory: 20%; Problems: 80%**

<b>CO</b>	<b>Course Outcomes</b>
CO1	Prepare and account for various entries to be passed in case of issue of shares
CO2	Financial statements of companies as per schedule III of Companies Act,2013
CO3	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO4	Determine the overall profitability and financial position by Preparing consolidated financial statements of holding companies in accordance with AS21.
CO5	Analyse contemporary accounting methods based on appropriate Accounting Standards and provisions of Companies Act 2013
<b>Textbooks:</b>	
1	Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand & Sons, New Delhi.
2	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.
3	Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22ndEdition, Kalyani Publishers, New Delhi.
4	Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
<b>Reference Books:</b>	
1	Arulanandam M .A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2	Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3	Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2 <sup>nd</sup> Edition, Sultan Chand &Sons, New Delhi.
<b>Web resources:</b>	
1	<a href="https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf">https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf</a>
2	<a href="https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf">https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf</a>
3	<a href="https://resource.cdn.icai.org/66638bos53803-cp1.pdf">https://resource.cdn.icai.org/66638bos53803-cp1.pdf</a>



## FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCC102	ADVANCED FINANCIAL MANAGEMENT	Core 2	3	1	2	0	4	6	25	75	100
Learning Objectives											
LO1	To introduce the concept of financial management										
LO2	To learn the capital structure theories.										
LO3	To gain knowledge about techniques of capital budgeting										
LO4	To learn about dividend payment models.										
LO5	To understand the needs and calculation of working capital in an organization.										
Unit	Content									Hours	
1	<b>INTRODUCTION</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.									18	
2	<b>FINANCIAL DECISION</b> Financial Decision Capital Structure – Definition – Meaning - Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Weighted Average (or) Composite Cost of Capital (WACC).									18	
3	<b>INVESTMENT DECISION</b> Investment Decision Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) – Internal Rate of Return – Profitability Index.									18	
4	<b>DIVIDEND DECISION</b> Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.									18	
5	<b>WORKING CAPITAL DECISION</b> Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital.									18	

**Theory 40% Problem 60**

<b>Course Outcome</b>	
CO1	Understanding the concepts in financial management.
CO2	Formation of Capital Structure and Application of various capital structure theories.
CO3	Application of capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs
CO5	Estimate the working capital of an organization.
<b>Textbooks</b>	
<b>1</b>	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
<b>2</b>	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
<b>3</b>	I.M. Pandey, Financial Management, Vikas Publications, Noida.
<b>4</b>	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
<b>5</b>	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Book</b>	
<b>1</b>	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
<b>2</b>	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
<b>3</b>	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
<b>4</b>	A.Murthy, Financial Management, ,Margham Publications, Chennai.
<b>5</b>	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

#### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	2	2	2	3	3	3	2
<b>CO2</b>	2	3	2	3	2	3	2	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	2	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	2	2	2	2	3	3	3	3
<b>Total</b>	14	15	14	13	12	13	11	14	15	15	14
<b>Average</b>	1.5	1.6	1.5	1.4	1.3	1.4	1.2	1.5	1.6	1.6	1.5

**3 Medium, 2 Strong, 1Low**

### FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCC103	DESKTOP APPLICATION USING C #	Core 3	3	0	0	0	3	3	25	75	100
Learning Objectives											
LO1	To have the understanding of the Introduction to C#										
LO2	To have the understanding of Object-Oriented Programming in C#										
LO3	To facilitate the students to the understanding of working with windows Applications.										
LO4	To bring subject knowledge about advance C#.										
LO5	To let students to be acquainted with the subject of overview of ADO.NET										
Unit	Content									Hours	
1	Introducing C#, Understanding .NET, Overview of C#, Literals, Variables, Data types, Expressions, Branching, Looping, Methods, Arrays, Strings, Structures, operators.									9	
2	Classes, Objects, Inheritance, Polymorphism, Interfaces, Operator Overloading and overriding.									9	
3	Working with C# windows applications, working with common form controls. Windows form – Mouse Handling – Keyboard Handling.									9	
4	Assemblies, Versioning, Attributes, Reflection, Threads, Exception Handling.									9	
5	Overview of ADO.NET framework, Dataset, Binding data with Data grid.									9	

CO	Course Outcomes
CO1	To have the understanding of the Introduction to C# and Understanding .NET Overview
CO2	To have the understanding of Object-Oriented Programming in C#
CO3	To facilitate the students to the understanding of working with windows Applications
CO4	To bring subject knowledge about advance C#
CO5	To let students to be acquainted with the subject of overview of ADO.NET

Textbooks:	
1	E. Balagurusamy , “Programming in C#”,2011
2	J. Liberty, “Prgramming in C#”, 2 <sup>nd</sup> Edition – O’Reill.
3	David S.Platt , “Introducing Microsoft.Net ”, Prentice Hall of India, Private Limited - New Delhi.
Reference Books:	
1	David S.Platt , “Introducing Microsoft .Net”, Prentice Hall of India, Private Limited – New Delhi
2	Vikas Gupta , “Comdex .NET Programming “ , Dream Tech Press, New Delhi, 2010
3	Kogent Solutions, “ C# 2008 Programming Black Book”, Dream Tech Press, New Delhi, 2009
4	Microsoft ADO .Net Step by Step, Prentice Hall of IndiaPrivate Limited

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	2	2	3	3	3	2
CO2	2	3	2	3	2	3	2	3	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	2	2	2	3	3	3	3
Total	14	15	14	13	12	13	11	14	15	15	14
Average	1.5	1.6	1.5	1.4	1.3	1.4	1.2	1.5	1.6	1.6	1.5

3 – Strong, 2- Medium, 1- Low

### FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCCP104</b>	<b>DESKTOP APPLICATION USING C # LAB</b>	<b>Core Practical 3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To have the understanding of Operators.										
LO2	To facilitate the students to the understanding of working with windows Applications.										
LO3	To understand the Control Structure, Data types and Array										
LO4	To learn the applications of Menus										
LO5	To bring subject knowledge about Multithreading in C#.										

1. Develop a C# program to simulate simple arithmetic operations
2. Data Types and Variables
3. Design a Webpage to demonstrate the Label, Button and Textbox controls.
4. Design a C# program to print Armstrong number between 1 to 1000
5. Control Structure
6. Arrays
7. Inheritance
8. Tree view
9. Menu strip
10. Threading

<b>Course Outcomes</b>	
CO1	To have the understanding of Operators.
CO2	To facilitate the students to the understanding of working with windows Applications.
CO3	To understand the Control Structure, Data types and Array
CO4	To learn the applications of Menus
CO5	To bring subject knowledge about Multithreading in C#.
<b>Textbooks</b>	
1	C# solved programs/example with output and explanation - Include.
2	C# Menu Strip & Context Menu Strip Controls – Coding Examples (coding-examples.com)
3	Windows Form Application C# (c-sharpcorner.com)
4	First C# Program (tutorialsteacher.com)
<b>Reference Books</b>	
1	C# Operators: Arithmetic, Comparison, Logical and more. (programiz.com)
2	C# - Data Types (tutorialspoint.com)
3	C# - Arrays (tutorialspoint.com)
4	C# - Inheritance (tutorialspoint.com)
5	C# - Polymorphism (tutorialspoint.com)

#### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	3	3	3	2	3	3	3
<b>CO2</b>	3	3	3	3	2	3	2	3	3	3	3
<b>CO3</b>	2	3	2	3	3	2	3	3	3	3	3
<b>Total</b>	8	9	8	9	8	8	8	8	9	9	9
<b>Average</b>	2.6	3	2.6	3	2.6	2.6	2.6	2.6	3	3	3

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

# FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCE101	BANKING AND INSURANCE	EC 1	4	1	0	0	3	5	25	75	100
Learning Objectives											
LO1	To understand the evolution of new era banking										
LO2	To explore the digital banking techniques										
LO3	To analyse the role of insurance sector										
LO4	To evaluate the mechanism of customer service in insurance and the relevant Regulations										
LO5	To analyse risk and its impact in banking and insurance industry										
Unit	Content									Hours	
1	<b>Introduction to Banking:</b> Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - Digital Financial Revolution. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.									15	
2	<b>Contemporary Developments in Banking:</b> Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.									15	
3	<b>Indian Insurance Market:</b> History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market - Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.									15	
4	<b>Customer Services in Insurance:</b> Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector - Integrated GrievanceManagement System- Insurance Ombudsman - Insurance Regulatory and Development-Authority of India Act (IRDA) – Regulations and Guidelines.									15	
5	<b>Risk Management:</b> Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.									15	

CO	Course Outcomes
CO1	Students will be able to Relate the transformation in banking from traditional to new age
CO2	Students will be able to Apply modern techniques of digital banking
CO3	Students will be able to Evaluate the role of insurance sector
CO4	Students will be able to Examine the regulatory mechanism
CO5	Students will be able to Assess risk mitigation strategies

**Textbooks:**

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

**Reference Books:**

1	Sundaram KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2	Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9 <sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Gupta P. K. (2021), “Insurance and Risk Management” 6 <sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4	Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**Mapping with Programme Outcomes and Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	2	3
CO3	2	2	1	2	2	2	2	3	2	3	2
CO4	3	2	2	1	2	2	2	3	2	2	2
CO5	3	3	1	3	3	1	3	3	3	1	3
Total	13	12	8	12	13	12	13	15	13	12	12
Average	2.6	2.4	1.6	2.4	2.6	2.4	2.6	3	2.6	2.4	2.4

**3 – Strong, 2- Medium, 1- Low**



## FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCE102	<b>DATABASE MANAGEMENT SYSTEM</b>	<b>Elective 2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To introduce the basic concepts of Relational Database Management System										
LO2	To understand designing Entity relationship model										
LO3	To learn SQL Definition and Normalization										
LO4	To up skill the Relational model concepts										
LO5	To understand the Query Processing, locks										
<b>Unit</b>	<b>Content</b>									<b>Hours</b>	
1	<b>Database System Applications:</b> Database system applications - Purpose of database systems - View of data- Database languages - Database architecture - Database users and administrators - History of database systems- enhanced E-R and object modeling, sub classes; super classes, inheritance.									12	
2	<b>Entity Relationship Modeling:</b> Entity relationship modeling: entity types, entity set, attribute and key, relationships, relation types, roles and structural constraints, weak entities, specialization and generalization									12	
3	<b>SQL Definition and Normalization:</b> SQL – Data Definition - Queries in SQL - Updates - Views - Integrity and Security, Dynamic SQL, Relational Database design – Functional dependences and Normalization for relational databases (up to BCNF) - Query Forms.									12	
4	<b>Relational Model Concepts:</b> Relational model concepts, Relational constraints, Relational Languages : Relational Algebra, The Tuple Relational Calculus - The Domain Relational Calculus, Aggregate Functions, Modification Of Database, Joined Relations, Joined Relations									12	
5	<b>Query Processing:</b> Query Processing - Transaction Concept - Concurrency Control -Locks based protocol Deadlock Handling - Recovery Systems.									12	

<b>CO</b>	<b>Course Outcomes</b>
CO1	Students will be able to Relate the transformation in banking from traditional to new age
CO2	Students will be able to Apply modern techniques of digital banking
CO3	Students will be able to Evaluate the role of insurance sector
CO4	Students will be able to Examine the regulatory mechanism
CO5	Students will be able to Assess risk mitigation strategies
<b>Textbooks:</b>	
1	Ramakrishnan Raghu and Gehrke Johannes, “Database Management Systems”, McGraw–Hill, USA.
2	Rajendra Prasad Mahapatra and GovindVerma, “Database Management System”, Khanna Publications, New Delhi
<b>Reference Books:</b>	
1	Ramon A Mata-Toledo and Pauline K Cushman, “Database Management System”, Schaun’s Outlines, New York.
2	Abraham Silberschatz, Henry F Korth and S. Sudarshan, “Database System Concepts” McGraw–Hill, USA.
<b>Web resources:</b>	
1	<a href="http://education-portal.com/academy/lesson/what-is-a-database-managementsystempurpose-and-function.html">http://education-portal.com/academy/lesson/what-is-a-database-managementsystempurpose-and-function.html</a> .
2	<a href="http://www.comptechdoc.org/os/linux/usersguide/linux_ugbasics.html">http://www.comptechdoc.org/os/linux/usersguide/linux_ugbasics.html</a> .
3	<a href="http://www.dummies.com/how-to/content/common-linux-commands.html">http://www.dummies.com/how-to/content/common-linux-commands.html</a>

### Mapping of course outcomes with POs and PSOs

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

### FIRST YEAR - SEMESTER I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCA101	MOBILE COMPUTING	AECC	2	0	0	0	2	3	25	75	100
Learning Objectives											
LO1	To introduce the basic concepts of Mobile Computing										
LO2	To understand the MAC Protocols										
LO3	To learn Overview of Mobile IP										
LO4	To up skill the Global System for Mobile Communication										
LO5	To understand the Ad-Hoc Basic Concepts										
Unit	Content									Hours	
1	Mobile Computing – Mobile Computing Vs wireless Networking – Mobile Computing Applications Characteristics of Mobile computing – Structure of Mobile Computing Application									6	
2	MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.									6	
3	Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP									6	
4	Global System for Mobile Communication (GSM) – General Packet Radio Service (GPRS) – Universal Mobile Telecommunication System (UMTS).									6	
5	Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols.									6	

CO	Course Outcomes
CO1	To understand about basic concepts of Mobile Computing
CO2	To understand the MAC Protocols
CO3	To learn about Overview of Mobile IP
CO4	To learn about Global System for Mobile Communication
CO5	To understand Ad-Hoc Networks

<b>Textbooks:</b>	
1	Prasant Kumar Pattnaik, Rajib Mall, “Fundamentals of Mobile Computing”, PHI Learning Pvt. Ltd, New Delhi – 2012.
<b>Reference Books:</b>	
1	Jochen H. Schller, “Mobile Communications”, Second Edition, Pearson Education, New Delhi, 2007.
2	Dharma Prakash Agarval, Qing and An Zeng, "Introduction to Wireless and Mobile systems", Thomson Asia Pvt Ltd, 2005.
3	Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, “Principles of Mobile Computing”, Springer, 2003.
4	William. C.Y. Lee, “Mobile Cellular Telecommunications-Analog and Digital Systems”, Second Edition, Tata Mc Graw Hill Edition , 2006.
5	C.K. Toh, “AdHoc Mobile Wireless Networks”, First Edition, Pearson Education,

### . Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	2	3	3	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	3	3	3	2	3
<b>Total</b>	14	10	13	13	13	10	13	13	15	10	12
<b>Average</b>	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - SEMESTER I**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCHR101</b>	<b>HUMAN RIGHTS</b>	<b>Compulsory Course</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To provide a comprehensive idea of English literature and language over the ages										
LO2	To protect Human Rights and its enforceability.										
LO3	To help them to understand the structural development of the English language										
LO4	To inform them about the various external linguistic influences										
LO5	To create the ability of critically examining a text										
<b>Unit</b>	<b>Content</b>									<b>Hours</b>	
1	Human rights- Concepts and Nature									6	
2	Human Rights – The International Perspective International human rights									6	
3	Regional Human Rights									6	
4	Human Rights in India									6	
5	Human Right Violations and Redressal Mechanism									6	

<b>Course Outcomes</b>	
CO1	The student will be able to know the nature of human rights its origin , the theories, the movements in the march of human rights and the facets of future of human rights.
CO2	The student will be able to know the international dimension of human rights, the role of UN and the global effort in formulating conventions and declarations
CO3	The student will be able to Perceive the regional developments of human rights in Europe, Africa and Asia and the enforceable value of human rights in international arena.
CO4	The student will be able to have knowledge on the human rights perspectives in India, more developed by its constitution and special legislations
CO5	The student will be able to know the redressal mechanism made available in case of human rights violation confined to India.
<b>Textbooks</b>	
1	Human Rights Lalit Parmar, Anmol Publications Pvt. Limited, 1998
2	Alston, Philip, And Frederic Megret, Eds. The United Nations And Human Rights: A Critical Appraisal. Second Edition. Oxford University Press, 2014.
3	Rebecca Wallace, International Human Rights, Text And Materials 1997
4	Human Rights Bharatiya Values, Mandagadde Rama Jois, Bharatiya Vidya Bhavan, 2015
5	G S Bhargave and R M Pal Human Rights of Dalit Societal Violation 1999
<b>Reference Books</b>	
1	Protection Of Human Rights Act, 1993.
2	Constitutional Law of India (3 Volumes) by Seervai H.M 2015
3	The Human Rights Watch Global Report on Women's Human Rights 2000 Oxford Publication
4	RS Sharma Perspectives in Human Rights Development
5	Research Handbook on International Human Rights Law, Edited by Sarah Joseph & Edited By Sarah Joseph, Edward Elgar Publishing Limited USA

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	2	3	3	2	2	3	2	2	2	3	2
<b>CO3</b>	3	3	2	2	3	2	3	2	3	2	2
<b>CO4</b>	3	3	3	3	2	3	3	2	3	2	2
<b>CO5</b>	3	2	3	3	3	3	2	2	2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCCC21</b>	<b>ADVANCED ACCOUNT II</b>	Core	<b>3</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>6</b>	25	75	100
<b>Learning Objectives</b>											
<b>LO1</b>	To know about the accounting procedures related to preparation of bank accounts										
<b>LO2</b>	To know the types of Amalgamation, Internal and external Reconstruction										
<b>LO3</b>	To enable the students to acquire knowledge in valuation of shares and goodwill										
<b>LO4</b>	To have an insight on modes of winding up of a company										
<b>LO5</b>	To know the human resource accounting system										
<b>Unit</b>	<b>Content</b>									<b>Hours</b>	
I	<b>Accounting of Banking Company</b> Final Statements of Banking Companies (As Per New Provisions) – Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.									<b>18</b>	
II	<b>Amalgamation, Absorption, External and Internal Reconstruction</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method, Absorption: Meaning- Accounting Treatment-External Reconstruction- Internal Reconstruction.									<b>18</b>	
III	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.									<b>18</b>	
IV	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.									<b>18</b>	
V	<b>Human Resource Accounting</b> Human Resource Accounting – Need and Development – Importance of Human Resource Accounting – Objections against Human Resource Accounting – Human Resource Accounting in India. Corporate Social Reporting – Concept and Objectives.									<b>18</b>	

CO	COURSE OUTCOMES
CO1	The students will be able to understand Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO2	The students will be able to understand Understand the accounting treatment of amalgamation, Internal and external reconstruction.
CO3	The students will be able to understand Compute the value of goodwill and shares under different methods and assess its applicability
CO4	The students will be able to understand Preparation of liquidator's final statement of account
CO5	The students will be able to understand to know about Human Resource Accounting in India
<b>TEXT BOOKS</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3	M.C.Shukla, Advanced accounting Vol I and II, S.Chand, New Delhi
4	R.L. Gupta – Corporate Accounting, Sultan Chand & Sons, New Delhi.
5	R.L. Gupta , Radha- Corporate Accounting, Sultan Chand & Sons, New Delhi.
<b>REFERENCE BOOKS</b>	
1	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
2	S.N. Maheswari – Advanced Accountancy, Sultan Chand
3	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
4	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
<b>WEB RESOURCES</b>	
1	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
2	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126</a>
3	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
4	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862</a>
5	<a href="https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076">https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076</a>



### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	3	2	3	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>Total</b>	15	15	14	15	14	14	15	15	15	15	15
<b>Average</b>	3	3	2.8	3	2.8	2.8	3	3	3	3	3

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR - SEMESTER II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCC22	ADVANCED COST ACCOUNTING	Core	3	1	2	-	4	6	25	75	100
<b>Learning Objectives</b>											
<b>LO1</b>	To enhance the understanding of the basic concepts in Cost Accounting										
<b>LO2</b>	To extend the knowledge of Methods of Costing										
<b>LO3</b>	To facilitate the students to have the deep understanding of Standard Costing and Variance analysis										
<b>LO4</b>	To bring about the awareness of Cost Control and Cost Reduction.										
<b>LO5</b>	To let the students to know about Benefits from adoption of ABC analysis and Just in Time Costing (JIT).										
<b>Unit</b>	<b>Content</b>									<b>Hours</b>	
<b>I</b>	<b>Introduction:</b> Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost Centre and profit Centre-Preparation of Cost sheet, tender of quotations.									<b>18</b>	
<b>II</b>	<b>Methods of Costing:</b> Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of Contract account, Cost plus contract and escalation clause.									<b>18</b>	
<b>III</b>	<b>Standard Costing and Variance Analysis:</b> - Material -Labour-Overheads - Fixed - Variable -Sales Variance- Reporting of variances.									<b>18</b>	
<b>IV</b>	<b>Cost Management Techniques:</b> Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and Cost Reduction - Pareto Analysis: Meaning, importance and applications – Theory only.									<b>18</b>	
<b>V</b>	<b>Activity Based Cost Management and Just in Time (JIT):</b> Activity Based Cost Management- Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Role of ABC analysis in E-Commerce- Just in Time - Introduction, Benefits, Use of JIT in Measuring the Performance – Practical problems.									<b>18</b>	

CO	Course Outcomes
CO1	The student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
CO2	The student will be able to understand Preparation of Process Costing and Contract Costing.
CO3	The student will be able to Know the Standard Costing and Variance Analysis and reporting of Variances.
CO4	The student will be aware of the Cost Control and Cost Reduction and its applications. Student Can Able to Prepare Pareto Diagram.
CO5	The student will be able to develop the knowledge about Activity based costing and Just in Time.

#### TEXT BOOK

1.	Cost and Management Accounting- T.S.Reddy and Y.H. Reddy, Margam Publications, Chennai.
2.	Cost accounting - S.P. Jain and K.L. Narang , Kalyani Publishers-New Delhi.

#### REFERENCE BOOKS

1.	Advanced Management Accounting - Ravi M Kishore, Taxman's-New Delhi,
2.	Cost Accounting- B.K. Bhar, Academic publishers, Calcutta.
3.	Cost Accounting - A Managerial Emphasis- C.T.Horangren, Pearson education-New Delhi.
4.	Cost Accounting- Jawaharlal, Tata Mc. Graw Hill
5.	Advanced Management Accounting - Robert S. Kaplan-Anthony A. Atkinson, Prentice Hall of India-New Delhi 8.
6.	Cost Accounting and Cost Methods - Weldon's, Mc. Donald and Evens Limited.

#### WEB RESOURCES

1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=methods+of+costing">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=methods+of+costing</a>
2	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=cost+management+techniques">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=cost+management+techniques</a>
3	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=standard+costing+and+variance+analysis">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=standard+costing+and+variance+analysis</a>

**Note:** The proportion between theory oriented and problem-oriented questions in the university examination shall be 40:60

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	2	3	3	2	3	2	3	3	2	3	3
<b>CO2</b>	3	2	2	2	3	2	3	3	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	2	3	3	3	3	3	2	3	3	3
<b>Total</b>	14	13	14	13	14	13	15	14	13	14	14
<b>Average</b>	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR - SEMESTER II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCC23P	ACCOUNTING IN TALLY PRIME LAB	EC	–	–	5	-	3	5	25	75	100
Learning Objectives											
LO1	To create company, groups and ledgers and obtain financial statements using Tally Prime										
LO2	To understand inventory management and account for goods and services tax										
LO3	To perform GST and its returns										
Content											
<div>1. Introduction to Tally Prime Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers - Practical problems for a new and existing business and not-for profit organisation.</div> <div>2. Accounting reports: Introduction – Displaying Trial balance, Profit 62 and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet</div> <div>3. Inventory and GST in Tally Prime Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems.</div> <div>4. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.</div> <div>5. GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports.</div> <div>6. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors</div> <div>7. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.</div> <div>8. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices</div>											

	Course Outcomes
CO 1	Create a company, form groups and get automated financial statements
CO 2	Automate inventory management and GST filing

<b>Books for study</b>	
1.	SundaraPandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2.	Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6 <sup>th</sup> Edition, U.K
3.	Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4.	Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4 <sup>th</sup> Edition, New Delhi
<b>Books for reference:</b>	
1	Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2 <sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2	Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3	SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4	LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

<b>Web references:</b>
1. <a href="https://www.spss-tutorials.com/basics/">https://www.spss-tutorials.com/basics/</a>
2. <a href="https://www.tallyclub.in/">https://www.tallyclub.in/</a>
3. <a href="https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/">https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/</a>

### Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

**Strong - 3**

**Medium – 2**

**Low - 1**

**FIRST YEAR - SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCCC24</b>	<b>SETTING UP OF BUSINESS ENTITIES</b>	Core	<b>3</b>	<b>1</b>	-	-	<b>3</b>	<b>4</b>	25	75	100
Learning Objectives											
LO1	To understand the startup landscape and its financing										
LO2	To analyse the formation and registration of Section 8 company										
LO3	To outline the concept of LLP and business collaboration										
LO4	To understand the procedure for obtaining registration and license										
LO5	To create awareness about the legal compliances governing business entities										
Unit	Content									Hours	
1	<b>Startups in India</b> Start ups- Evaluation-Definition of a Start up – Choice of business Organisation-Types of business organizations – Factors governing selection of an organisation – Startups and its Registration-Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Financing options available for Startups.									12	
2	<b>Not-Profit Organisations</b> 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.									12	
3	<b>Limited Liability Partnership and Join Venture</b> 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.									12	
4	<b>Registration and Licenses</b> Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance –									12	

	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 —MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
5	<b>Environmental Legislations in India</b> Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act,1986:Prevention, control and abatement of environmental pollution-The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981:	12

<b>TEXT BOOK</b>	
1.	KailashThakur,(2007)“EnvironmentProtectionLawandPolicyinIndia”,2 <sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2.	Avtar Singh,(2015),“Intellectual Property Law”, Eastern Book Company,Bangalore
3.	ZadN.SandDivyaBajpai,(2022)“SettingupofBusinessEntitiesandClosure” (SUBEC), Taxmann, Chennai
4.	Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6 <sup>th</sup> Edition, Bharath Law House, New Delhi
<b>REFERENCE BOOKS</b>	
1.	Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2.	TheAir(PreventionandControlofPollution)Act,1981,BareAct,2022Edition, Universal/LexisNexis, Noida
3.	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida

<b>CO</b>	<b>Course Outcomes</b>
CO1	Build a startup and acquire finance
CO2	Comply with the legal requirements for Section 8Company
CO3	Initiate the proceedings for LLP
CO4	Illustrate the registration and licensing procedure
CO5	Examine the compliance of regulatory framework



### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	3	3	3	3	1	3
<b>CO2</b>	3	2	2	3	2	3	2	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	<b>15</b>	<b>14</b>	<b>13</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>14</b>	<b>13</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>2.8</b>	<b>2.6</b>	<b>3</b>	<b>2.8</b>	<b>3</b>	<b>2.8</b>	<b>2.6</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR - SEMESTER II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCCE21</b>	<b>TECHNOLOGY IN BANKING</b>	EC	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>	25	75	100
Learning Objectives											
LO1	To understand the network essentials for an operational core banking system										
LO2	To provide an overview of customer centric electronic banking.										
LO3	To understand the evolution of electronic fund transfer systems in the banking sector										
LO4	To analyse the digital technologies offered in banking services.										
LO5	To understand the information security system										
Unit	Content									Hours	
1	<b>Introduction to Core Banking Computerization</b> Essentials of Bank Computerization–Stand Alone and Multi-User System–Local Area Network and Wide Area Network: Features, Advantages and Limitations – Core Banking: Essential Requirements and Benefits.									12	
2	<b>Electronic Payment System</b> Electronic Payment Systems–ATM: Features–Advantages–Disadvantages–Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards and Smart Cards: Features, Benefits and Limitations– Multiple Pin in Smart Card – Electronic Purse –Electronic Cheque–Electronic Cash									12	
3	<b>Banking Facilities</b> Electronic Banking– Home Banking (Corporate and Personal) — Internet Banking – Mobile Banking: Features, Advantages and Limitations – Signature Storage and Retrieval System – Cheque Truncation – MICR and OCR: Characteristics–Advantages and Limitations.									12	
4	<b>Trends in Banking Technology</b> Recent Developments in Banking Technology: Digital Account Opening – Application Programming Interface – Video Collaboration – Person-to-Person Payments – Cloud Computing – NUUP (National Unified USSD Platform), AePS (Aadhaar enabled Payment System) –APBS (Aadhaar Payments Bridge System) - Role of IDBRT (Institute of Development and Research in Banking) in banking technology development - Status of E-banking in India .									12	

5	<b>Information Security System</b> Information security - Software based security systems - Hardware based security systems (smart card, M chip) – Hackers: Techniques used by the hackers, Phishing, Pharming, Key loggers, Screen loggers, Phishing - Trojans transaction poisoning - Card related fraud - Site cloning – False merchant site - Authentication methodologies and security measures (Password protection - Smart cards - Biometric characteristics) - Encryption and security - Customer confidentiality - Regulatory environment of internet banking - Legal Framework for Electronic Transactions – Cyber security as per Information Technology Act, 2000 – RBI Guidelines on Internet Banking.	12
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CO	Course Outcomes
CO 1	Discuss the utility of stand-alone and multi-user systems access in Core banking.
CO 2	Assess the multi-faceted electronic payment options available to customer and host transactions in banking.
CO 3	Evaluate the dynamic transitions in Electronic Fund transfer systems.
CO 4	Evaluate the enhanced utility and user interface and other recent developments in banking technologies.
CO5	Assess the information security system

**Books for study:**

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

**Books for reference:**

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

**Web references:**

1. <https://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/64767.pdf>
2. [https://www.researchgate.net/profile/Ravi-](https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_I_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf)
3. [Vadlamani/publication/237383828\\_Chapter\\_I\\_Introduction\\_to\\_Banking\\_Technology\\_and\\_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf](https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_I_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf)
4. <https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdlcswfjdelrquehwuxcfmijmuixngudufgbuubgubfugbububjxcgfvsbdiibgfGhdfgFHtyhRtMjk4NzY=#:~:text=%5B9th%20June%2C%202000%5D%20An,communication%20and%20storage%20of%20information%2C>

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

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

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

**FIRST YEAR - SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCCE21	MANAGEMENT INFORMATION SYSTEM	EC	2	1	-	-	3	3	25	75	100
Learning Objectives											
LO1	To understand the basic concepts of MIS										
LO2	To have knowledge on the different types of information system										
LO3	To know about system analysis in detail										
LO4	To acquire knowledge in the needs of MIS										
LO5	To know about the development if MIS system										
Unit	Content									Hours	
1	<b>Introduction:</b> Management Information - Meaning of Information - Information needs of Managers-Web Data basis - Data warehousing - Knowledge management - Information system for decision making.									9	
2	<b>Information Systems:</b> Types of Information System - Transaction Processing System - Office Automation System - Decision Support System - Executive Support System - MIS - Evolution of MIS - Computer and MIS.									9	
3	<b>System Analysis:</b> System Analysis - System Planning and Mutual Investigation - System Design - The Process and Stages of System Design - Input / Output forms Design - File Organisation - System Implementation.									9	
4	<b>MIS:</b> Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation - Top Management Responsibility - Processing Group Responsibility.									9	
5	<b>Role of Computer in MIS</b> Development - Maintenance of MIS - Operation of manual Information System - Role of Computer in MIS - Data base Concept - Expert Systems - System Audit.									9	

<b>CO</b>	<b>Course Outcomes</b>
CO1	To understand the basic concepts of MIS and knowledge management
CO2	To know the functions and different types of information system
CO3	To understand the different types system implementation
CO4	To study the processing of group responsibility
CO5	To acquire the knowledge about maintenance of MIS

<b>TEXT BOOK</b>	
1.	M. Assam, Fundamentals of Management Information System, Fundamentals of Management Information System
2.	Effy Oz Management Information Systems Second edition, Thomson Learning Course Technology, 2002
3.	Kenneth.C Laudon and Jane P. Laudon Management Information Systems Prentice Hall of India Ltd, 2002
4.	Jawadekar W.S, Management Information Systems Tata McGraw Hill Publishing Company Ltd, 2002.
<b>REFERENCE BOOKS</b>	
1.	David Knoenke (1989), Management Information Systems Tata McGraw Hill, New Delhi.
2.	Iandon K.C and Landon J.P (2001), Management Information Systems Maxwell Macmillan Publishing Company.
3.	Murdic Rose and Elaggett Information System for Modern Management Prentice Hall.
4.	Robert Schultheis Management Information Systems The Manager's View, Fourth edition, Tata McGraw Hill Edition, 1999

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3
<b>CO5</b>	3	3	1	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>13</b>	<b>15</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>13</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>1.8</b>	<b>2.6</b>	<b>3</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>2.6</b>

**3 – Strong, 2- Medium, 1- Low**

## FIRST YEAR - SEMESTER II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PMSS21	DIGITAL MARKETING	Core	1	1	-	-	2	2	25	75	100
Learning Objectives											
LO1	To assess the evolution of digital marketing										
LO2	To appraise the dimensions of online marketing mix										
LO3	To infer the techniques of digital marketing										
LO4	To analyse online consumer behaviour										
LO5	To interpret data from social media and to evaluate game-based marketing										
Unit	Content									Hours	
1	<b>Introduction to Digital Marketing</b> Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels.									6	
2	<b>Online Marketing Mix</b> Online marketing mix- E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.									6	
3	<b>Digital media channels</b> Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging.									6	
4	<b>Social media and Viral Marketing</b> viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing									6	
5	<b>Digital Analytics and Gamification</b> Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for various media platforms – Earned social media metrics - Digital brand analysis Gamification and game-based marketing – Benefits – Consumer motivation for playing online games.									6	

CO	Course Outcomes
CO1	Explain the dynamics of digital marketing
CO2	Examine online marketing mix
CO3	Compare digital media channels
CO4	Explain online consumer behavior
CO5	Analyse social media data

#### TEXT BOOK

3.	Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2 <sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.
2.	Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3.	Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.

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1.	Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2.	Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3.	Alan Charlesworth, (2014), “Digital Marketing-A Practical Approach”, Routledge, London.
4.	<a href="https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf">https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf</a> <a href="https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning">https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning</a> <a href="https://journals.ala.org/index.php/ltr/article/download/6143/7938">https://journals.ala.org/index.php/ltr/article/download/6143/7938</a>

#### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2
TOTAL	15	15	9	13	15	13	15	15	13
AVERAGE	3	3	1.8	2.6	3	2.6	3	3	2.6

3 – Strong, 2- Medium, 1- Low