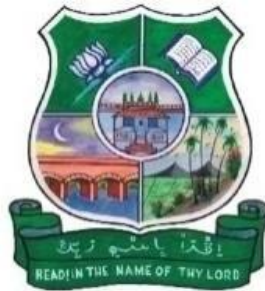


HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.



PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

MASTER OF COMMERCE (CA) SYLLABUS

Choice Based Credit System – CBCS

(As per TANSICHE/MKU Guidelines)

with

Outcome Based Education (OBE)

(with effect from Academic Year 2023 -2024 onwards)

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College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons the Mission continues forever.

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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Uthamapalayam - 625 533.

Department Vision and Mission

Vision

- To impart Quality Education in the Field of Commerce with Computer Application.
- To Transit the students as a competent professional in the field of commerce.
- To enable the pupil to understand the socio Economic goals through the Discipline.
- To develop a broad knowledge base in core managerial skills.
- To imbibe awareness of the commercial activities to facilitate immediate employability.

Mission

- To provide in-depth knowledge in the course.
- To inculcate the commercial scenario to meet the challenges.
- To train and develop the students with the employable skills required for commerce and IT sectors.
- To qualify the students to acquire progressive and long term employment with wellreputed business concerns.
- To assist and support their studies and talents liberally.

**M.COM.,
COMPUTER APPLICATIONS**

Programme Outcomes:

PO1: Problem Solving Skill:

Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

PO2: Decision Making Skill:

Foster analytical and critical thinking abilities to enable decision-making based on data.

PO3: Ethical Value:

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

PO4: Employability Skill:

Develop business acumen to enhance employability skills in the competitive environment.

PO5: Entrepreneurial Skill:

Equip with skills and competencies to become an entrepreneur.

PO6: Contribution to Society:

Succeed in career endeavours and contribute significantly to society.

PO7: Communication Skill:

Develop communication, managerial and interpersonal skills.

PO8: Individual and Team Leadership Skill:

Lead oneself and the team to achieve organizational goals.

PO 9: Multicultural competence:

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

PO 10: Moral and ethical awareness/reasoning:

Embrace moral and ethical values in one's life,

PO 11: Leadership readinessqualities:

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

PO 12: Lifelong learning:

Acquire knowledge and skills, including "learning how to learn",

M.Com., Computer Applications

Programme Specific Outcomes:

PSO 1 - Entrepreneurship:

Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

PSO2 – Research and Development:

Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

PSO 3 – Contribution to the Society:

Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

PSO4 - Placement:

Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

PSO5 - Contribution to Business World:

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1									
CO 2									
CO 3									
CO 4									
CO 5									

Strong - 3 Medium - 2 Low - 1

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the student to break down something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have a single right answer. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills 	

Programme Scheme Eligibility

Passed in B. Com [CA], or any other Examination accepted by the Syndicate as Equivalent.

For Programme Completion

A Candidate shall complete:

- Part III - Core papers in semesters I, II, III and IV respectively
- Part III - Elective papers in semesters I, II, III and IV respectively
- Part IV - Non- Major Elective papers in semester II and III respectively

- Part IV - Skill Enhancement Course papers in semester II, III and IV respectively
- Part V – Extension activity in semester IV respectively

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Seminar / Quiz / Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

(Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern

Section – A (10 X 1 = 10 Marks)

Answer ALL the questions.

- Question numbers 1 to 10
- Two questions from each unit
- Multiple choice questions and each question carries Four choices

Section – B (5 X 7 = 35 Marks)

Answer ALL the questions, choosing either a or b.

- Question numbers 11 to 15
- one question from each unit (either.... or.... type)
- Descriptive Type

Section – C (3 X 10 = 30 Marks)

- Answer ALL the questions, choosing either a or b.
- Question numbers 16 to 18
- Descriptive Type

Passing Marks

A Candidate passes the M.Com., Computer Application degree by scoring a minimum of 50% of Marks (internal + external) in each course of the Programme. No minimum marks for internal assessment.

- Minimum 34 Marks (45%) for External Examination in Theory Courses.

M.COM WITH COMPUTER APPLICATION

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	23PCACC11	Core-I Business Finance	5	6
	23PCACC12	Core-II Digital Marketing	5	6
	23PCACC13	Core-III Banking and Insurance	5	6
	23PCADE1P	Elective I - Business Application and Office Automation - Lab	4	6
	23PCAGE11	Elective II - Enterprise Resource Planning	3	6
		TOTAL	22	30
SECOND SEMESTER				
Part I	23PCACC21	Core-IV Strategic Cost Management	5	6
	23PCACC22	Core-V Corporate Accounting	5	6
	23PCACC23	Core-VI Setting up of Business Entities	4	6
	23PCADE21	Elective III - Technology in Banking	3	4
	23PCAGE2P	Elective IV - Internet Programming - Lab	3	4
	23PCASE21	Accounting For Managers - I-NME	2	4
		TOTAL	22	30

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC11	BUSINESS FINANCE	Core	5	6	25	75	100

Learning Objectives		
L1	To outline the fundamental concepts in finance	
L2	To estimate and evaluate risk in investment proposals	
L3	To evaluate leasing as a source of finance and determine the sources of startup financing	
L4	To examine cash and inventory management techniques	
L5	To appraise capital budgeting techniques for MNCs	
UNIT	Contents	No. of Hours
I	Introduction to Business Finance and Time vale of money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	18
II	Risk Management Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	18
III	Startup Financing and Leasing Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	18
IV	Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	18
V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of	18

	Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	
	Theory 40%; Problems: 60%	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the important finance concepts	K1,K2,K3,K4,K5
2	Estimate risk and determine its impact on return	K1,K2,K3,K4,K5
3	Examine leasing and other sources of finance for startups	K1,K2,K3,K4,K5,K6
4	Summaries cash, receivable and inventory management techniques	K1,K2,K3,K4,K5,K6
5	Evaluate techniques of long term investment decision incorporating risk factor	K1,K2,K3,K4,K5,K6
Textbooks		
1	Mahesh Wari S.N., (2019), “Financial Management Principles and Practices”, 15 th Edition, Sultan Chand & Sons, New Delhi.	
2	Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8 th Edition, McGraw Hill Education, New Delhi.	
3	Parana Chandra, (2019), “Financial Management, Theory and Practice”, 10 th Edition, McGraw Hill Education, New Delhi.	
4	Pate P.G, (2020), “International Financial Management” 8 th Edition, Tata McGraw Hill, New Delhi.	
Reference Books		
1.	Pandey I. M., (2021), “Financial Management”, 12 th Edition, Pearson India Education Services Pt. Ltd, Noida.	
2.	Kulkarni P. V. & Satya Prasad B. G., (2015), “Financial Management”, 14 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
3.	Rustier. P., (2022), “Financial Management, Theory, Concept, Problems”, 6 th Edition, Taxman Publications Pt. Ltd, New Delhi.	
4.	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
Web Resources		
1.	https://resource.cdn.icai.org/66674bos53808-cp8.pdf	
2.	https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf	
3.	https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf	
4.	https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	1	3	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	2	2	1	2	2	2	-	-
CO 4	2	2	1	2	2	2	-	-
CO 5	3	3	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	2	2	2	-	-
C02	3	3	3	-	-
C03	3	2	2	-	-
C04	2	2	2	-	-
C05	3	3	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC12	DIGITAL MARKETING	Core	5	6	25	75	100

Learning Objectives		
L1	To assess the evolution of digital marketing	
L2	To appraise the dimensions of online marketing mix	
L3	To infer the techniques of digital marketing	
L4	To analyse online consumer behaviour	
L5	To interpret data from social media and to evaluate game based marketing	
UNIT	Contents	No. of Hours
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	18
II	Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	18
III	Digital media channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing - Advantages and disadvantages of digital media channels – Metaverse marketing.	18
IV	Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	18
V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement	18

	metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the dynamics of digital marketing	K1,K2,K3,K4,K5
2	Examine online marketing mix	K1,K2,K3,K4,K5
3	Compare digital media channels	K1,K2,K3,K4,K5,K6
4	Explain online consumer behavior	K1,K2,K3,K4,K5,K6
5	Analyse social media data	K1,K2,K3,K4,K5,K6
Textbooks		
1	Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2 nd Edition, Pearson Education Pvt Ltd, Noida.	
2	Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.	
3	Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.	
4	Seema Gupta,(2022) “Digital Marketing” 3 rd Edition, McGraw Hill Publications Noida.	
5	Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital MarketingTutorial”, Notion Press, Chennai.	
6	Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.	
Reference Books		
1.	Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.	
2.	Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.	
3.	Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.	
4.	Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.	
5.	Maity Moutusy,(2022) “Digital Marketing” 2 nd Edition, Oxford University Press, London.	
Web Resources		
1.	https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf	
2.	https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning	
3.	https://journals.ala.org/index.php/ltr/article/download/6143/7938	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	3	3	2	3	3	3	-	-
C0 2	3	3	2	3	3	3	-	-
C0 3	3	3	2	2	3	2	-	-
C0 4	3	3	2	2	3	3	-	-
C0 5	3	3	1	3	3	2	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	-	-
C02	3	3	3	-	-
C03	3	3	2	-	-
C04	3	3	3	-	-
C05	3	3	2	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC13	BANKING AND INSURANCE	Core	5	6	25	75	100

Learning Objectives		
L1	To understand the evolution of new era banking	
L2	To explore the digital banking techniques	
L3	To analyse the role of insurance sector	
L4	To evaluate the mechanism of customer service in insurance and the relevant regulations	
L5	To analyse risk and its impact in banking and insurance industry	
UNIT	Contents	No. of Hours
I	Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	18
II	Contemporary Developments in Banking Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	18
III	Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent- Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	18
IV	Customer Services in Insurance Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	18

V	Risk Management Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	18
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Relate the transformation in banking from traditional to new age	K1,K2,K3,K4,K5
2	Apply modern techniques of digital banking	K1,K2,K3,K4,K5
3	Evaluate the role of insurance sector	K1,K2,K3,K4,K5,K 6
4	Examine the regulatory mechanism	K1,K2,K3,K4,K5,K 6
5	Assess risk mitigation strategies	K1,K2,K3,K4,K5,K 6
Textbooks		
1	Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.	
2	Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22 nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.	
3	Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11 th 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, New York (US)	
Reference Books		
1.	Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20 th Edition, Sultan Chand & Sons, New Delhi.	
2.	Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
3.	Gupta P. K. (2021), “Insurance and Risk Management” 6 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
4.	Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.	
Web Resources		
1.	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology	
2.	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf	
3.	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	2	2	1	3	3	3	-	-
C0 2	3	3	3	3	3	3	-	-
C0 3	2	2	1	2	2	2	-	-
C0 4	3	2	2	1	2	2	-	-
C0 5	3	3	1	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	-	-
C02	3	3	3	-	-
C03	2	3	2	-	-
C04	2	3	2	-	-
C05	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCADE1P	BUSINESS APPLICATION AND OFFICE AUTOMATION - LAB	Elective	4	6	40	60	100

Learning Objectives		
L1	To Describe the functions of Ms-Office Word	
L2	To apply the Concepts of Ms Excel	
L3	To utilize the Tools of Microsoft Power Point Presentation	
L4	To apply the concepts of Ms-Access	
L5	To demonstrate the Techniques of Tally and it uses	
UNIT	Contents	No. of Hours
I	MS WORD 2007 <ol style="list-style-type: none"> Type a paragraph and Perform: Font using font size, font style, line spacing etc. Type a paragraph insert page numbers at the bottom right alignment, Insert header consisting of date and time, insert footer consisting of page Numbers. Prepare a class timetable using table option and merging cells. Using mail merge, draft a birthday party letter inviting five of your friends. 	20
II	MS EXCEL 2007 <ol style="list-style-type: none"> Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: data entry, total, average, result by using arithmetic and logical functions and sorting Draw different Charts for a sample data. Calculate simple and compound interest. Prepare final accounts (trading, profit & loss accounts and balance sheet) by using Formula. 	20
III	MS POWERPOINT 2007 <ol style="list-style-type: none"> Design presentation slides for a product of your choice. The slides must include name, brand name, type of product; characteristics, special features, price, special offer etc. Design presentation of slides for organization details for 5 levels of hierarchy of a company by using organization chart. Create different slides 	15
IV	MS-ACCESS – LAB <ol style="list-style-type: none"> Create an order table with fields: Order-id, Cust-id, Customer Name, Product, Name, Quantity, and Price & Amount, Create Query to Calculate Amount Create a database having the following fields: S No, Name, Date of Join, Basic pay, DA, HRA, CA, PF, ITAX, ne TPAY. DA=33 Of BP, HRA=15%, CCA=7.5%, PF=8.9%, ITAX=10%. Create Query to calculate Netpay. 	20

	<p>3. Create a database having the following fields: Reg No, Name, Mark1, Mark2, Mark3, Total, Average, Result and Grade. Calculate total, average, using Query.</p> <p>4. Create a table “emp” with the following fields: Emp No, Emp Name, BP, HRA, TA, DA, DED, NP and add records.</p> <p>Generate aReport “Payroll” with the following condition Basic pay >20000.</p> <p>5. Create a database having the following fields.: SI No, Name, Address, City, Pin code, Phone No, Create a Form</p>	
V	<p>TALLY 9</p> <p>1. Write a Tally program to create the company</p> <p>2. Write a Tally program to create the different ledgers</p> <p>3. Write a Tally program to create the Receipt voucher</p>	15
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Construct a document and apply various tools.	K1,K2,K3,K4,K5
2	Design the worksheet and used various features and Functions.	K1,K2,K3,K4,K5
3	Design the presentation using various animation effects.	K1,K2,K3,K4,K5,K6
4	Prepare a database using MS-Access concept and perform Various operations using queries, Report and Forms.	K1,K2,K3,K4,K5,K6
5	Utilize the Tally software to manage Accounting.	K1,K2,K3,K4,K5,K6
Textbooks		
1	Sanjay Saxena, MS- Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd., 2019.	
2	Asock. K. Nandhini, Mastering in Tally ERP 2nd Edition, 2019	
Reference Books		
1.	Kogent Solutions Inc., Office 2007 in simple steps, Dream tech publishing, 2019.	
2.	Shraddha Singh, B. K. Publication, Tally ERP 2nd Edition, 2019.	
Web Resources		
1.	word tutorial.pdf (tutorialspoint.com)	
2.	Tally Tutorial Learn Tally ERP 9 - Tally.ERP 9 Training Tutorials (tutorialkart.com)	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	1	2	2	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	3	3	2	3	3	3	-	-

Strong-3

Medium-2

Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	-	-
C02	3	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCAGE11	ENTERPRISE RESOURCE PLANNING	Elective	3	6	25	75	100

Learning Objectives		
L1	To learn the history and growth of ERP	
L2	To understand the risks involved while using ERP	
L3	To gain knowledge on the various ERP technologies	
L4	To learn the dynamics of ERP marketplace	
L5	To choose appropriate ERP solutions or packages	
UNIT	Contents	No. of Hours
I	Enterprise an Overview Business Functions and Business Processes - Integrated Management Information - Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths - A Brief History of ERP - Reasons for the Growth of ERP Market - Advantages of ERP.	12
II	Risk of ERP People Issues - Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.	12
III	ERP and Related Technologies Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.	12
IV	ERP Market Place and Market Place Dynamics Market Overview - ERP Market Tiers. Market Place Dynamics - Industry - Wise ERP Market Share - ERP: The Indian Scenario. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications.	12
V	ERP Implementation	12

	Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Recall the history and growth of ERP	K1,K2,K3,K4,K5
2	Appraise the risks involved while using ERP	K1,K2,K3,K4,K5
3	Select from among various ERP technologies	K1,K2,K3,K4,K5,K6
4	Analyse the dynamics of ERP marketplace	K1,K2,K3,K4,K5,K6
5	Distinguish and choose appropriate ERP solutions or packages	K1,K2,K3,K4,K5,K6
Textbooks		
1	Alexis Leon (2008), "Enterprise Resource Planning", 2 nd edition, Tata McGraw-Hill, Noida.	
2	Jagan Nathan Vaman (2008), "ERP in Practice", Tata McGraw-Hill, Noida.	
3	MahadeoJaiswal and Ganesh Vanapalli (2009), "ERP", Macmillan India, Noida.	
Reference Books		
1.	Sinha P. Magal and Jeffery Word (2012), "Essentials of Business Process and Information System", Wiley India, USA.	
2.	Summer (2008), "ERP", Pearson Education, Noida.	
3.	Vinod Kumar Grag and N.K. Venkitakrishnan (2006), "ERP- Concepts and Practice", Prentice Hall of India, New Delhi.	
Web Resources		
1.	https://mrcet.com/downloads/digital_notes/CSE/III%20Year/ERP%20Digital%20notes.pdf	
2.	https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf	
3.	https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	1	2	2	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	3	3	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	-	-
C02	3	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC21	STRATEGIC COST MANAGEMENT	Core	5	6	25	75	100

Learning Objectives		
L1	To analyse the aspects of strategic and quality control management	
L2	To analyse and select cost control techniques	
L3	To apply activity based costing for decision making	
L4	To utilise transfer pricing methods in cost determination	
L5	To apply cost management techniques in various sectors	
UNIT	Contents	No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	18
II	Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	18
III	Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	18
IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	18
V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	18
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain strategic cost management and QC	K1,K2,K3,K4,K5
2	Choose the appropriate technique for cost control	K1,K2,K3,K4,K5

3	Make use of activity based costing in practice	K1,K2,K3,K4,K5,K6
4	Choose transfer pricing methods to solve problems	K1,K2,K3,K4,K5,K6
5	Construct cost structure for Agriculture and IT sector	K1,K2,K3,K4,K5,K6
Textbooks		
1	Ravi M Kishore (2018), "Strategic Cost Management", 5 th Edition, TaxmannPublications Pt. Ltd, New Delhi.	
2	Bandgar P. K., (2017), "Strategic Cost Management", 1 st Edition, HimalayaPublishing House Pvt Ltd, Mumbai.	
3	Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 1 st Edition, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK	
2.	Jawahar Lal, (2015), "Strategic Cost Management", 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)	
3.	Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11 th Edition, Vikas Publishing House Pt. Ltd., New Delhi.	
Web Resources		
1.	https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.	
2.	https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf	
3.	https://resource.cdn.icai.org/66530bos53753-cp5.pdf	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	3	3	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	3	3	1	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
CO1	3	3	3	-	-
CO2	3	3	3	-	-
CO3	3	3	3	-	-
CO4	3	2	3	-	-
CO5	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC22	CORPORATE ACCOUNTING	Core	5	6	25	75	100

Learning Objectives		
L1	To understand the accounting treatment for issue of shares	
L2	To determine profits for fire and marine insurance	
L3	To prepare consolidated financial statements	
L4	To account for price level changes	
L5	To adopt financial reporting standards	
UNIT	Contents	No. of Hours
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	18
II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	18
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	18
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	18
	Theory: 20%; Problems: 80%	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K1,K2,K3,K4,K5
2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K1,K2,K3,K4,K5

3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K1,K2,K3,K4,K5,K6
4	Analyse contemporary accounting methods	K1,K2,K3,K4,K5,K6
5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K1,K2,K3,K4,K5,K6
Textbooks		
1	Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14 th Edition, Sultan Chand & Sons, New Delhi.	
2	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.	
3	Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22 nd Edition, Kalyani Publishers, New Delhi.	
4	Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17 th Edition, Margham Publications, Chennai.	
Reference Books		
1.	Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
2.	Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19 th Edition, Sultan Chand & Sons, New Delhi.	
3.	Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2 nd Edition, Sultan Chand & Sons, New Delhi.	
Web Resources		
1.	https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf	
2.	https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf	
3.	https://resource.cdn.icai.org/66638bos53803-cp1.pdf	
4.	http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf	

Mapping with Programme Outcomes:

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	2	3	3	3	-	-
CO 2	3	3	3	3	2	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	3	3	3	3	-	-
CO 5	3	3	3	3	3	3	-	-

Strong-3

Medium-2

Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	-	-
C02	2	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCACC23	SETTING UP OF BUSINESS ENTITIES	Core	4	6	25	75	100

Learning Objectives		
L1	To understand the start-up landscape and its financing	
L2	To analyse the formation and registration of Section 8 company	
L3	To outline the concept of LLP and business collaboration	
L4	To understand the procedure for obtaining registration and license	
L5	To create awareness about the legal compliances governing business entities	
UNIT	Contents	No. of Hours
I	Startups in India Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for startups – Life cycle of a Start-up – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	18
II	Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	18
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India–Special Purpose Vehicle – Meaning – Benefits – Formation.	18
IV	Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	18
V	Environmental Legislations in India	18

	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Compare the various avenues of acquiring finance to setup a business entity	K1,K2,K3,K4,K5
2	Recall the legal requirements for Section 8 Company	K1,K2,K3,K4,K5
3	Examine the provisions for LLP and joint venture	K1,K2,K3,K4,K5,K6
4	Analyse the registration and licensing procedure	K1,K2,K3,K4,K5,K6
5	Examine the compliance of regulatory framework regarding environment	K1,K2,K3,K4,K5,K6
Textbooks		
1	Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2 nd Edition, Deep & Deep Publication Pt. Ltd., New Delhi.	
2	Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore	
3	Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxman, Chennai	
4	Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6 th Edition, Bharath Law House, New Delhi	
Reference Books		
1.	Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida	
2.	The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
3.	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
4.	Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA	
5.	Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3 rd Edition, Nova Publishing, USA	
Web Resources		
1.	https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf	
2.	https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)	
3.	https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf	
4.	https://legislative.gov.in/sites/default/files/A1999-48.pdf	
5.	https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	3	3	3	3	3	3	-	-
C0 2	3	2	2	3	2	3	-	-
C0 3	3	3	2	3	3	3	-	-
C0 4	3	3	3	3	3	3	-	-
C0 5	3	3	3	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	1	3	-	-
C02	2	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCADE21	TECHNOLOGY INBANKING	Elective	3	4	25	75	100

Learning Objectives		
L1	To understand the network essentials for an operational core banking system	
L2	To provide an overview of customer centric electronic banking.	
L3	To understand the evolution of electronic fund transfer systems in the banking sector	
L4	To analyse the digital technologies offered in banking services.	
L5	To understand the information security system	
UNIT	Contents	No. of Hours
I	Introduction to Core Banking Computerization Essentials of Bank Computerization – Stand Alone and Multi-User System – Local Area Network and Wide Area Network: Features, Advantages and Limitations – Core Banking: Essential Requirements and Benefits.	12
II	Electronic Payment System and Banking Facilities. Electronic Payment Systems – ATM: Features – Advantages – Disadvantages – Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards and Smart Cards: Features, Benefits and Limitations – Multiple Pin in Smart Card – Electronic Purse – Electronic Cheque – Electronic Cash – Electronic Banking – Home Banking (Corporate and Personal) – Update Facilities – Internet Banking – Mobile Banking: Features, Advantages and Limitations – Signature Storage and Retrieval System – Cheque Truncation – MICR and OCR: Characteristics – Advantages and Limitations.	12
III	Electronic Fund Transfer and Its Transitions Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT, RTGS, VSAT, SFMS, SWIFT: Features, Advantages and Limitations – Digital Signature – Unified Payments Interface (UPI): Concept, Mechanism and Services Covered – Digital Wallets (E-Wallets): Features, Benefits and Types.	12
IV	Trends in Banking Technology Recent Developments in Banking Technology: Digital Account Opening – Application Programming Interface – Video Collaboration – Person-to-Person Payments – Cloud Computing – NUUP (National Unified USSD Platform), AePS (Aadhaar enabled Payment System) – APBS (Aadhaar Payments Bridge System) – Role of IDBRT (Institute of Development and Research in Banking) in banking technology development – Status of E-banking in India – Process of E-Banking – Benefits of E-banking – Emerging challenges in banking industry – Scope of IT to tackle the key challenges.	12
V	Information Security System	12

	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.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Discuss the utility of stand-alone and multi-user systems access in Corebanking.	K1,K2,K3,K4,K5
2	Assess the multi-faceted electronic payment options available to customer and host transactions in banking.	K1,K2,K3,K4,K5
3	Evaluate the dynamic transitions in Electronic Fund transfer systems.	K1,K2,K3,K4,K5,K6
4	Evaluate the enhanced utility and user interface and other recent developments in banking technologies.	K1,K2,K3,K4,K5,K6
5	Assess the information security system	K1,K2,K3,K4,K5,K6
Textbooks		
1	SangeethaR,(2013) “Technology in Banking”, 1 st 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 rd Edition, Macmillan Publishers India Private Limited, Noida.	
Reference Books		
1.	Vadlamani Ravi, (2007) “Advances in Banking Technology and Management: Impacts of ICT and CRM”, 1 st 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 rd Edition, Macmillan Publishers India Private Limited, Noida.	
4.	Uppal R.K., AgrimUppal(2008) “Banking Services and Information Technology: TheIndian Experience”, New Century Publications, New Delhi.	
Web Resources		
1.	https://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/64767.pdf	
2.	https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_I_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf	
3.	https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdlcswfjdelrquehwuxcfmijmuixngudufgbuubgubfugbububjxcgfvbsdihbgfGhdfgFHytyhRtMjk4NzY=#:~:text=%5B9th%20June%2	

Note: Latest edition of the book may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	2	3	2	3	3	2	-	-
C0 2	2	3	2	3	3	3	-	-
C0 3	1	2	3	3	3	3	-	-
C0 4	2	2	2	3	3	3	-	-
C0 5	1	2	3	2	2	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	-	-
C02	3	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	2	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCAGE2P	INTERNET PROGRAMMING - LAB	Elective	3	4	40	60	100

Learning Objectives		
L1	To Analyse the Html basic tags	
L2	To apply the concepts of lists types and tables	
L3	To Describe the forms and frames	
L4	To demonstrate the concepts of CSS	
L5	To gain the Knowledge in XML	
UNIT	Contents	No. of Hours
I	<ol style="list-style-type: none"> Write HTML code to design a page containing a Text in a paragraph give suitable heading style. Write HTML code to create a Web Pages that contains an Image as web link. Create a web page, when user clicks on the link it should go to the bottom of the page. 	12
II	<ol style="list-style-type: none"> Write a HTML code to create a web page of pink color and display moving message in red color. Create a web page, showing an ordered list of name of your five friends Create a web page, showing Mark Statement using Tables 	12
III	<ol style="list-style-type: none"> Create a simple form accepting – Name, Register No. and Submit Button. Design a form using all input Types. Create a web page having Three frames. 	12
IV	<ol style="list-style-type: none"> Write a program CSS Attributes for Inline. Write Program CSS Selectors Elements. Write a Program CSS Tag for Padding and Margin 	12
V	<ol style="list-style-type: none"> Create a XML file to store Students Information's Like Roll No, Name, Mobile No, E-Mail Id. Writer an Internal Document Type definition to validate XML for customer details. Write an XML for person information and access the data using XSL. 	12
Course Outcomes		
		Knowledge Level
CO	On completion of this course, students will	
1	Utilize the Html tags and construct the webpage.	K1,K2,K3,K4,K5
2	Create a program using various tag and Attributes of html.	K1,K2,K3,K4,K5
3	Draft a program s using various Form elements and	K1,K2,K3,K4,K5,K6

	Frames	
4	Design the program using CSS concepts.	K1,K2,K3,K4,K5,K6
5	Construct the programs using XML elements.	K1,K2,K3,K4,K5,K6
Textbooks		
1	Prem Kumar, " <i>Web Design With HTML and CSS</i> ", Notation Press Media Pvt Lmt,2021.	
Reference Books		
1.	Dave Gibbons, " <i>Beginning XML Programming</i> ", Shroff Publishers,2000.	
Web Resources		
1.	HTML Tutorial (w3schools.com)	
2.	HTML Tutorial (geeksforgeeks.org)	

Note: Latest edition of the book may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	2	3	2	3	3	2	-	-
C0 2	2	3	2	3	3	3	-	-
C0 3	1	2	3	3	3	3	-	-
C0 4	2	2	2	3	3	3	-	-
C0 5	1	2	3	2	2	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	-	-
C02	3	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	2	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	External	Total
23PCASE21	ACCOUNTING FOR MANAGERS – I	SEC	2	4	25	75	100

Learning Objectives		
L1	To impart knowledge about basic concepts of accounting and its applications	
L2	To understand double entry system of book keeping	
L3	To prepare subsidiary books and cash book	
L4	To prepare bank reconciliation statement and rectification of errors	
L5	To prepare final accounts	
UNIT	Contents	No. of Hours
I	Introduction for Accounting: Meaning and scope of Accounting, Basic Accounting concepts and conventions –Objectives of Accounting – Accounting transactions	12
II	Double Entry Book Keeping: Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.	12
III	Subsidiary Books: Subsidiary book – Preparation of cash book – single column, double column and triplecolumns cash book.	12
IV	Bank Reconciliation and rectification of errors: Bank reconciliation statement – Errors – Types – Errors disclosed and not disclosed by trialbalance - Rectification of errors – Suspense account	12
V	Final Account: Preparation of Final Accounts – Adjustments – Closing stock, Outstanding, Prepaid and accrued, depreciation, bad and doubtful debts., provision and discount on debtors and creditors.	12
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn Accounting concepts, conventions and Accounting transactions	K1,K2,K3,K4,K5
2	Prepare Journal, Ledger and Trial Balance	K1,K2,K3,K4,K5
3	Prepare subsidiary books	K1,K2,K3,K4,K5,K6
4	Classify errors, making rectification entries and prepare BRS	K1,K2,K3,K4,K5,K6
5	Prepare Final Accounts with adjustments	K1,K2,K3,K4,K5,K6

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	2	3	2	3	3	2	-	-
C0 2	2	3	2	3	3	3	-	-
C0 3	1	2	3	3	3	3	-	-
C0 4	2	2	2	3	3	3	-	-
C0 5	1	2	3	2	2	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	-	-
C02	3	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	2	3	3	-	-

Strong-3 Medium-2 Low-1