



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

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

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

Dr.N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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REGULATIONS 2024-25 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

M.Com CA Degree

(For the students admitted during the academic year 2024-25 and onwards)

PROGRAMME: M.Com (CA)

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

PROGRAMME EDUCATIONAL OBJECTIVES

The Curriculum is designed with the following objectives:

1. To educate the learners about the role of finance, technology and its social obligation in the globalized world.
2. To introduce the students to an engaging, analytical and creative approach towards business issues and encourage independent judgment and critical awareness.
3. To enable professional level competence in the managerial and entrepreneurial domains required to start and run, or play a significant and responsible role in a business.
4. To inculcate research aptitude in the minds of learners for pursuing research in academics and industry.
5. To equip learners with up-to-date skills to use the latest tools of computing essential in the technological world.



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M.Com. CA (Students admitted during the AY 2024-25)

PROGRAMME OUTCOMES

On the successful completion of the program, students will/will be:

PO Number	PO Statement
PO1	Possess professional level knowledge and skill over advanced concepts in commerce and computer application.
PO2	Exhibit a deep understanding and mastery over technical and quantitative aspects related to Finance, Information technology and marketing.
PO3	Demonstrate practical knowledge gained through industrial visits and rigorous training programmes.
PO4	Empowered to carry out action- oriented research in commerce and computer applications.
PO5	Enabled to work in challenging environments that require creativity, teamwork and proficient managerial skills. And remain focused on continuous professional development.



Credit distribution:

Subjects	No. of Papers	Credit	Semester No.
Core	14	55	I-IV
Extra Departmental Course (EDC)	1	4	II
Discipline Specific Elective (DSE)	4	16	I-IV
Core Practical	4	7	I-IV
Internship	1	2	III
Project Viva Voce	1	8	IV
TOTAL CREDITS		92	




CURRICULUM

M. Com CA

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
24IBP1CA	Core-I	Strategic Human Resource Management	5	-	-	5	60	3	25	75	100	4
24COP1CA	Core-II	Managerial Economics	5	-	-	5	60	3	25	75	100	4
24CRP1CB	Core-III	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
24CMP1CA	Core-IV	Python Programming for Business	5	1	-	6	72	3	25	75	100	5
24CMP1CP	Core Practical-I	Python Programming	-	-	4	4	48	3	40	60	100	2
24COP1DA	DSE-I	Consumer Behavior	4	-	-	4	48	3	25	75	100	4
24CMP1DA		Software Design and Testing										
24CMP1DB		Financial Markets and Services										
Total			24	2	4	30	360				600	23


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

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06.04.24	17.04.24	




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Course Code	Course Category	Course Name	L	T	P	Duration		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
24CMP2CA	Core-V	Business Finance	5	-	-	5	60	3	25	75	100	4
24COP2CA	Core-VI	Direct Tax	5	1	-	6	72	3	25	75	100	4
24CMP2CB	Core-VII	Relational Database Management System	6	-	-	6	72	3	25	75	100	4
24CMP2CP	Core Practical-II	RDBMS	-	-	4	4	48	3	40	60	100	2
24DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4
24IBP2DB	DSE-II	Digital Marketing	4	-	-	4	48	3	25	75	100	4
24CMP2DA		Information Security										
24CMP2DB		Banking Services										
Total			25	1	4	30	360				600	22


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M.Com. CA (Students admitted during the AY 2024-25)

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
24COP3CA	Core-VIII	Business Research Methods	5	-	-	5	60	3	25	75	100	4
24CMP3CA	Core-IX	Applied Cost Accounting	5	1	-	6	72	3	25	75	100	4
24CMP3CB	Core-X	Marketing Management	5	1	-	6	72	3	25	75	100	4
24CMP3CC	Core-XI	Software Project Management	5	-	-	5	60	3	25	75	100	4
24COP3CP	Core Practical-III	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
24CMP3CT	IT	Internship	-	-	-	-	-	3	40	60	100	2
24COP3DA	DSE-III	Services Marketing	4	-	-	4	48	3	25	75	100	4
24CMP3DA		Data Mining and Data Interpretation										
24CMP3DB		Financial Derivatives										
Total			24	2	4	30	360				700	24



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
24CMP4CA	Core-XII	Accounting for Management	5	-	-	5	60	3	25	75	100	4
24CMP4CB	Core-XIII	Java programming	3	-	-	3	36	3	25	75	100	2
24CMP4CC	Core-XIV	Setting up of business entities	4	-	-	4	48	3	25	75	100	4
24CMP4CV	Core-XV	Project Viva Voce	-	-	12	12	144	-	100	100	200	8
24CMP4CP	Core Practical-IV	Java Programming Practicals	-	-	2	2	24	3	40	60	100	1
24COP4DA	DSE-IV	International Marketing	4	-	-	4	48	3	25	75	100	4
24CMP4DA		Big Data Analytics										
24CMP4DB		Fin Tech Services										
Total			16	-	14	30	360				700	23



DISCIPLINE SPECIFIC ELECTIVE

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

Semester I (Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	24COP1DA	Consumer Behavior
2	24CMP1DA	Software Design and Testing
3	24CMP1DB	Financial Markets and Services

Semester II (Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	24IBP2DB	Digital Marketing
2	24CMP2DA	Information Security
3	24CMP2DB	Banking Services

Semester III (Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	24COP3DA	Services Marketing
2	24CMP3DA	Data Mining and Data Interpretation
3	24CMP3DB	Financial Derivatives

Semester IV (Elective IV)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	24COP4DA	International Marketing
2	24CMP4DA	Big Data Analytics
3	24CMP4DB	FinTech Services



EXTRA CREDIT COURSES

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

S.No.	Course Code	Course Name
1	24CMPSSA	Retail Marketing
2	24CMPSSB	E-Commerce Technology



Semester- I

Strategic Human Resource Management

Semester	Corse Code	Course Name	Category	L	T	P	Credits
I	24IBP1CA	STRATEGIC HUMAN RESOURCE MANAGEMENT	Core	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the relationship between strategic human resource management and corporate strategy the importance of effective human resource strategy and how to manage the workforce diversity. various strategic human resource management issues.
Prerequisite	Knowledge on basic human resource management concepts and process

Course Outcomes (Cos)		
CO.No	Course Outcomes (COs) Statement	Bloom's Tax anomy Knowledge Level
CO1	understand the importance of Strategic Human resource management in an organization.	K2
CO2	explain the concept of workforce diversity and changing employment relationship.	K2
CO3	interpret the importance of competency mapping and talent management.	K3
CO4	analyse the challenges in strategic human resource management.	K4
CO5	argue the global dimension in adoption of strategic Human resource management.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2		✓	✓	✓	
CO3	✓		✓		
CO4		✓		✓	✓
CO5	✓	✓	✓	✓	✓



Syllabus:

Unit	Content	Hrs	Resources
I	Introduction to Strategic Human Resource Management: Meaning- Evolution- Need, importance and types of strategic human resource management- A shift from traditional HRM to strategic HRM- Relationship between strategic human resource management and Corporate strategy- Challenges of strategic HRM- HR architecture. Case study on HR strategy.	12	Text Book, e-Resource & Article
II	Human Resource Strategy: Introduction- Components of a well-designed HR strategy- Key steps in formulating an HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity	12	Text Book & e-Resource
III	Competency and Potential Development: HR Competencies- Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career planning - Succession planning: Elements of succession planning- Challenges of succession planning. Case study on talent management	12	Reference Book & e-Resource & Article
IV	Strategic Human resource management issues: Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy. Case study on HR outsourcing.	12	Text Book & e-Resource
V	Global dimensions: Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment. Case study on HR audit	12	e-Resource
TOTAL		60	

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

(Section D : Compulsory question for case studies.)

Text book	1.	Ananda Das Gupta, 2020, "Strategic Human Resource Management", 1st edition, Taylor and Francis group, New York,.
	2.	Charles R. Greer, 2003, "Strategic Human Resource Management", 2nd edition, Pearson Education India.
Reference Books	1.	Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th edition, Tata McGraw Hill Education, New York, United States.
	2.	Gary Rees, Paul Smith, 2021, "Strategic Human Resource Management", 3rd edition, SAGE Publications Ltd, New Delhi.
	3.	Jeffrey A. Mello, 2019, "Strategic Human Resource Management", 5th edition Cengage Learning, United States.
	4.	Garry Dessler & Varkey, 2009, "Human Resource Management", 15th edition, Pearson, New Delhi.



Journal and Magazines	<ol style="list-style-type: none"> 1. Strategic human resource management: Employee involvement, diversity, and international issues by Gary C. McMahan, Myrtle P. Bell, Meghna Virick, Human Resource Management Review Volume 8, Issue 3, Autumn 1998, Pages 193-214. 2. McKinsey article on Winning-with-your-talent-management-strategy 3. The Power of Strategic Human Resource Management: Building a Thriving Workforce by Praveen Putti (Talent Acquisition Specialist)
E-Resources and Website	<ol style="list-style-type: none"> 1. https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/ 2. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf 3. https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf 4. https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf

Learning Method	Lecture method using PPT, Blended learning, Gamification, Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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SEMESTER I
MANAGERIAL ECONOMICS

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24COP1CA	MANAGERIAL ECONOMICS	CORE	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the importance of managerial economist. demand, cost, decide production and determine price. the influence of macroeconomic factors in managerial decision making.
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Prerequisite Knowledge on cost, production and international trade

Course Outcomes (COs)

CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	execute well the role of a managerial economist	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	be responsive to dynamic macroeconomic factors in business.	K3
CO5	analyze international trade considerations in business decisions.	K4

Mapping with Program Outcomes:

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



24COP1CA - CORE II: MANAGERIAL ECONOMICS

Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Managerial Economics: Nature and Scope of Managerial Economics - Managerial Economics in Relation with other Disciplines - Goals of Corporate Enterprises - Social Responsibility - Decision Making in Business - Roles and Responsibilities of a Managerial Economist - Value of Enterprise. Case study on Goals of Corporate Enterprises	9	Text Book/ e-Resource
II	Demand Analysis and Forecasting: Demand Function - Demand Function for a Business Manager - Demand Distinctions - Law of Demand - Elasticity of Demand - Application of Price Elasticity of Demand - Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand - Demand Forecasting: General Considerations and Methods. Case study on Law of Demand.	11	Text Book/ e-Resource
III	Cost, production and Price Analysis: Cost Concepts - Cost-output Relation in Short-run and Long-run - Economies of Scale - Cost Control - Break-Even-Point (BEP) Analysis and its Application - Production Function and Managerial Use of Production Function - Pricing Policies - Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions. Case study on gold pricing.	12	Text Book/ e-Resource Article
IV	Macro Economics for Management: Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) - Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate - Fiscal Policy and Monetary Policy. Case study analysis on changes made in Monetary policy instruments by RBI.	14	Text Book/ e-Resource
V	International Economics: International Trade: Features, Advantages and Disadvantages - International Trade Theories: Comparative Cost Theory, Opportunity Cost	14	e-Resource



	Theory and H.O. Theory - Gains from Trade - Terms of Trade - TRIPS, TRIMS and IPR. Case study on IPR		
	Total	60	

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

Text Book	1.	Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
Reference Books	1.	Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
	2.	Dr. Sankaran. S, 2015, "Business Economics", Margham Publication..
	3.	Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai
	4.	Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.

Journal and Magazines	Economic & Political Weekly, https://www.epw.in/
E-Resources and Website	http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF

Learning Methods	Lecture with PPT, Case study, Seminar, Flextime Open Book Test & Flip Chart Presentation
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Focus of the Course	Critical thinking, analytical skills and employability
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SEMESTER- I
ADVANCED CORPORATE ACCOUNTING

Semester	Corse Code	Course Name	Category	L	T	P	Credits
I	24CRP1CB	ADVANCED CORPORATE ACCOUNTING	Core	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts, principles and practices of company accounts in accordance with statutory requirements. • The financial statements of Joint Stock Companies, Banking and Insurance companies • The emerging Accounting Practices
Prerequisite	Knowledge on Corporate Accounting Practices and Accounting Standards.

Course Outcomes (Cos)		
CO.No	Course Outcomes (COs) Statement	Bloom's Tax anomy Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	Summarize the final accounts of companies	K5
CO5	Categorize the concept of consolidated inflation accounting statement.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓		✓	✓	✓
CO5		✓	✓	✓	✓



Syllabus:

Unit	Content	Hrs	Resources
I	Amalgamation , Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities-Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction – Reduction of share capital - External Reconstruction - Inter-company holdings - Case studies relating to External Reconstruction.	14	Reference Book.
II	Consolidated Balance Sheet As Per AS 21 Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit -Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings - Case studies relating to Holding companies.	15	Text Book
III	Accounts of Banking and Insurance Companies Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Case studies relating to Banking Companies.	15	Reference Book.
IV	Final Accounts of Companies Preparation and Presentation of Final accounts of Companies – Form and Contents of Balance sheet and profit and loss account – Managerial remuneration - Case studies relating to Final Accounts of Companies.	14	Text Book
V	Inflation and Emerging Accounting Practices Inflation Accounting – CPP – CCA – COSA – MWCA – Gearing method – Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS - Case studies relating to IFRS.	14	Text Book
	Total	72	

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

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

(Section D : Compulsory question for case studies.



Text book	1.	Maheswari.S.N and Suneel.K.Maheshwari, 2020, "Corporate Accounting", 5th Edition,Vikas Publishing House, New Delhi.
	2.	Wilson.M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai .
Reference Books	1.	Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts",18th Edition,Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2020,"Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy.A, 2020, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	1.	Journal of Accounting and Finance, Volume 24, No 1, 2024
	2.	Journal of Corporate Accounting and Finance,
	3.	Accounting Today Magazine - 2024
E-Resources and Website	1.	https://www.accountingtoday.com/magazine/accounting-today-april-2024
	2.	https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710
	3.	https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371
	4.	http://www3.interscience.wiley.com/journal/60500170/home

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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SEMESTER I
PYTHON PROGRAMMING FOR BUSINESS

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CMP1CA	PYTHON PROGRAMMING FOR BUSINESS	CORE	60	12	-	5

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">•The knowledge of OOPs Concepts through python•The emerging applications of relevant field using Python•Advanced programming features in Python to solve industry standard problems.	
Prerequisite	Students with a good grounding in programming	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the principles of Python and acquire skills in programming in python	K2
CO2	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.	K2
CO3	Make use of Class, Inheritance, method overriding, data encapsulation	K3
CO4	Analyzing the usage of packages and Dictionaries	K4
CO5	Categorize and cleaning dataset and using the visualization techniques	K4

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2	✓			✓	
CO3		✓	✓	✓	✓
CO4	✓	✓		✓	
CO5	✓	✓	✓		✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Python Python Basic: Introduction - Python Overview - Getting Started with Python: Comments- Identifier- Keywords- Data Types- Operators- Statement and Expression- String - Control Structure. Case Study on Decision Making using Python.	14	Text Book
II	Functions and Data types Functions: Built In Function - User Defined Function - Parameters and Arguments - Function Calls - Return Statement - Anonymous Function - Writing Python Script - List - Tuples and Dictionary. Arrays in python: Array-Creating an Array-Types of Arrays. Case Study on Arithmetic Calculator using Functions.	14	Text Book/ Reference Book
III	OOPS Concepts Features of Object-Oriented Programming System- Classes and Objects- Encapsulation- Abstraction- Inheritance- Polymorphism. Creating a Class-The Self Variable -Constructor. Files in Python: Files- Types of Files in Python -Opening a File-Closing a File. Case Study on Banking application using Inheritance.	14	Text Book
IV	Python Packages for Business Applications Essential Python Libraries: Numpy - Pandas - Matplotlib - Ipython And Jupyter -Scipy -Scikit. Installation and Setup. Ipython Basics: Executing code from clipboard. Getting Started With Pandas: Series. Data Frames: Creating frames- operations on rows and columns - GroupBy: Aggregation - Transformation - Filtration- Merging and Joining - Manipulating Dates Case Study on solving real-world data science tasks with Python Using Pandas.	15	Reference Book



V	Visualization Introduction to Data Visualization-Key elements of Data Visualization-Variou Data Visualization Elements and Tools-Plotting and Visualization: matplotlib configuration. Plotting functions in Pandas: Line Plots - Bar Plots- Scatter Plots- Histogram Plot.	15	Reference Book / E-Resources
Total		72	

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

Text Book	1.	E.Balagurusamy, 2018, "Problem Solving and Python Programming" [First Edition] Tata Mc-Graw Hill Publication..
Reference Books	1.	Wes McKinney, 2018, "Python for Data Analysis" [First Edition] O'Reilly Publication.
	2.	Anurag Gupta, G.P Biswas, 2020," Python Programming"[First Edition] Tata Mc-Graw Hill Publication .
	3.	Timothy A. Budd, 2018, "Exploring Python" [Reprint] Tata Mc Graw Hill Publication.
	4.	Kalilur Rahman, 2021,"Python Data Visualization Essentials Guide" [First Edition] BPB Publications, India..

Journal and Magazines	International Research Journal of Modernization in Engineering Technology and Science, PYTHON PROGRAMMING: A COMPREHENSIVE STUDY and Magazine-Codemotion
E-Resources and Website	www.learnpython.org, www.python.org, Geeks for Geeks

Learning Methods	PPT, Lecture, Group Discussion, Seminar
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Focus of the Course	Skill Development, Entrepreneurial Development, Employability and Innovations
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SEMESTER I
PYTHON PROGRAMMING

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CMP1CP	PYTHON PROGRAMMING	CORE PRACTICAL	-	-	24	2

Syllabus

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

Note: Work out 10 programs out of 12 programs



SEMESTER I
CONSUMER BEHAVIOUR

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24COP1DA	CONSUMER BEHAVIOUR	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the concept of consumer buying behaviour.the theories of motivation and perception as applied in consumer behavior.the process of consumer decision making.	
Prerequisite	Knowledge on basic consumer behaviour, decision making process	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	understand the concept of consumer behaviour and decision-making process.	K2
CO2	know about marketing implications on consumer behavioural decision.	K3
CO3	analyse psychographic factors of buying behaviour.	K4
CO4	examine consumer strategy towards store choice and shopping behaviour.	K4
CO5	sketch out the Global consumer behaviour.	K4

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓



24COP1DA - DSE I: CONSUMER BEHAVIOUR

Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Consumer Behaviour: Theories of consumer behaviour - Consumer Behaviour and Marketing Action - An overview - consumer involvement - decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models. Case study on Purchase Behaviour.	10	Text Book e-Resource & Article
II	Buying Behaviour: Personality - Psycho-analytical Neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self-image. Psychological and Sociological influence on consumer decision making, imaginary risk, digital consumer behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations. Case study on influencing factors of buying behaviour.	10	Text Book e-Resource
III	Consumer Attitude: Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self-perception theories, Foot in the door phenomenon. Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle - Case study on consumer attitude.	8	Reference Book & e-Resource & Article
IV	Strategic Implementation: Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities. Case study on store choice strategy.	10	Text Book & e-Resource



V	Consumer buying habits: The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics. Case study on buying habits.	10	e- Resource
	Total	48	

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

Text Book	1.	Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi..
Reference Books	1.	David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
	2.	Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi..
	3.	Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
	4.	Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi..

Journal and Magazines	Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi, 6th edition
E-Resources and Website	https://www.slideshare.net/prashantmehta(PDF) Consumer Attitude towards Online Shopping (researchgate.net)

Learning Methods	Lecture method using PPT, Group learning, Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development, employability.
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SEMESTER I
SOFTWARE DESIGN AND TESTING

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CMP1DA	SOFTWARE DESIGN AND TESTING	DSE	48		-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • The software development process. • The process of software requirement analysis. • The concept of software design and different types of software testing techniques.
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Prerequisite	knowledge about Software development process.
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Course Outcomes (COs)

CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Outline the software development life cycle process	K2
CO2	Summarize the Software requirements and specifications	K2
CO3	Build the Software Design using DFD	K3
CO4	Analyze the Object Modeling using UML diagram	K4
CO5	Categorize the various software testing	K4

Mapping with Program Outcomes:

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



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Software Engineering: The Evolving role of a Software - The changing nature of a Software - Evolution - From an Art Form to an Engineering Discipline - Software Development projects - Emergence of Software Engineering. Software Life cycle models: Waterfall model - Rapid Application Development - Agile Model - Spiral Model. Case study Comparative study of Software life cycle model.	12	Text Book
II	Requirement Analysis Requirement Analysis and Specification - Gathering and Analysis - SRS - Formal System Specification. Case study Functional requirement for a Banking System.	10	Reference Book
III	Software Design Software Design - Overview - Characteristics - Cohesion & Coupling - Layered design - Approaches Function Oriented Design - Structured Analysis - DFD - Structured Design - Detailed design. Case study Design DFD for a software application	10	Text Book
IV	Object Modeling Object Modeling using UML - OO concepts - UML - Diagrams - Use Case-Class- Interaction- Activity-State Chart -Postscript. Case study Determine the objects required to implement the system	8	Reference Book
V	Testing Coding & Testing - coding - Review - Documentation - Testing: Black-box- White box- Integration- OO Testing- Smoke testing. Case study Prepare various test cases for a login page	8	E-Resources
Total		48	

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



Text Book	1.	Rajib Mall, 2018 ,“Fundamentals of Software Engineering”, PHI , 5th Edition
Reference Books	1.	Pankaj Jalote, 2011, “An Integrated Approach to Software Engineering”, Narosa Publishing House, 3rd Edition..
	2.	David Budgen, 2015, "Software Design " ,Pearson India Education Services Pvt Ltd..
	3.	Srinivasan desikan and Gopalswamy Ramesh, 2019 , "Software Testing Principles and practices" ,Pearson India Education Services Pvt Ltd.
	4.	K.K.Aggarwaland Yogesh Singh, 2014 , "Software engineering" ,New Age International (p) Limited, New Delhi

Journal and Magazines	Journal of Software Testing, Verification and Reliability (JSTVR), IEEE Transactions on Software Engineering and Software Testing, Verification and Reliability (STVR).
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E-Resources and Website Software Testing Help, Ministry of Testing, (<https://softwaretestingfundamentals.com>)

Learning Methods	Chalk and Talk/ Assignment/ Seminar
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Focus of the Course	Skill Development, Employability and Entrepreneurial Development,
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SEMESTER I
FINANCIAL MARKETS AND SERVICES

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CMP1DB	FINANCIAL MARKETS AND SERVICES	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">• the Intricacies of Indian financial system for better financial decision making• functioning of various segments of the financial markets• various instruments traded in the financial markets	
Prerequisite	Knowledge on Indian Financial System	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the financial system in India	K2
CO2	Describe various concepts of money markets	K2
CO3	Analyse the activities undertaken in stock exchange and SEBI guidelines	K4
CO4	Interpret various innovative financial services and instruments	K3
CO5	Evaluate the performance of mutual funds and venture capital	K4

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓				
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	
CO5	✓	✓	✓		✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Financial System in India Functions of Financial system- Financial concepts Financial assets- Financial Intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development. Case Study on Indian Financial System.	10	Text Book
II	Money Market: Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Treasury bill markets - commercial papers - Certificates of Deposits-Deficiencies of Indian money market. Case Study on Money Market Operations.	10	Reference Book
III	Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange - Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers-Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system-BSE and NSE - OTCEI. Case Study Capital Market Operations.	10	Text Book
IV	Merchant Banking and Depositories: Merchant banking in India - Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services. Case Study on Indian Merchant Banking System.	8	Reference Book



V	Mutual Fund, Venture Capital and Credit Rating Services: Mutual Funds - Classification and types of Mutual Funds - Advantages and Limitations of Mutual Funds -Evaluation of Mutual Fund performance - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional Financing - Characteristics of Venture capital - Stages of Venture Capital Financing. Credit Rating Agencies: Process of Credit Rating - Advantages and Limitations of Credit Rating - Credit Rating Agencies in India. Case Study on Operations of Mutual Funds.	10	Text Book/ E- Resources
Total		48	

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

Text Book	1.	E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai..
Reference Books	1.	N.K Gupta, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.
	2.	Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi..
	3.	L.M Bhole, 2015," Financial Institutions and Markets", Mcgraw-Hill education.
	4.	Dr.L. Natarajan,2016,"Financial Markets and Services", Margham publications, Chennai.

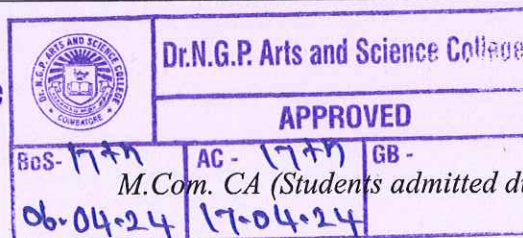
Journal and Magazines	Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money
E-Resources and Website	Financial Markets and Services Notes, PDF BBA BCOM 2024 (geektonight.com)

Learning Methods	Chalk and Talk/ Assignment/ Seminar
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Focus of the Course	Skill Development, Employability and Entrepreneurial Development
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Department of Commerce (CA)
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Semester – II CORE: BUSINESS FINANCE							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2CA	BUSINESS FINANCE	CORE	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • the fundamental concepts and source of finance. • the risk in investment proposals and evaluate capital budgeting techniques. • the formation of capital structure and techniques of cost of capital.
Prerequisite	Knowledge in acquiring and utilization of finance.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Recognize the basics of financial management including time value of money and the relationship between risk and return.	K2
CO2	Interpret different ways to raise money and able to judge their pros and cons for making smart financial choice.	K3
CO3	Analyse income changes due to fixed costs and earnings potential along with debt risk.	K4
CO4	Assess overall cost of capital based on their proportions in the capital structure.	K5
CO5	Appraise cash flow for projects and evaluate their profitability using capital budget technics.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓		
CO3	✓	✓			
CO4			✓	✓	✓
CO5	✓		✓	✓	✓



24CMP2CA	CORE: BUSINESS FINANCE
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction of Business Finance Business Finance: Definition - significance- Goals - Objectives - Factors influencing financial decisions - Key areas of finance: personal, corporate, and public finance. Financial Markets - Types of financial markets: Money and Capital markets. Financial institutions: Banks, Investment firms, etc. Time Value of money: Meaning- Concept - Causes - Calculating present and future values (Theory and problem). Case Study on Time value of money.	10	Text Book
II	Sources of Finance Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits - Features - Advantages and Disadvantages. (Theory only). Lease Financing: Meaning - Features - Forms - Merits and Demerits (Problem only). Case Study on selection of sources of finance.	12	Text Book
III	Leverage and Capital Structure Leverage: Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage. (Problem only). Capital Structure: Concept of Capital Structure - Determinants - Theories of Capital Structure - Relevance and Irrelevance - Problems of Optimal Capital Structure (Theory only). Case Study on formation of Capital Structure.	13	Text Book
IV	Cost of Capital Meaning- Definition- Concepts - Importance - Computation of Cost of Equity - Cost of Debt-Cost of Preference Capital-Cost of Internal Reserve - Weighted Average Cost of Capital. (Theory and Problem). Case Study on Cost of capital Techniques.	11	Text Book
V	Capital Budgeting and Capital Rationing Capital Budgeting: Meaning- Steps - Complexities - Factors to be considered - Techniques to evaluate capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing: Meaning - Techniques of Risk analysis in Capital Budgeting. (Theory and Problem). Case Study on Capital budgeting complexities.	14	Text Book
	Total	60	



Note: Distribution of Marks: Problem 40 % and Theory 60%.

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

(Section D: Compulsory question for case studies.)

Text book	1.	Shashi k.Gupta and Anuj k.Gupta. Business Finance, (Reprinted 2017), Kalyani publishers, New Delhi.
	2.	Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.
Reference Books	1.	Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers
	2.	Pandey,I.M (2021). Financial Management. (Twelfth Edn.) Delhi: Pearson Publishing Pvt.Ltd
	3.	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
	4.	RustagiR.P., (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi.

Journal and Magazines	
E-Resources and Website	https://resource.cdn.icai.org/66674bos53808-cp8.pdf
	https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study.
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development.
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Semester - II CORE : DIRECT TAX							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24COP2CA	DIRECT TAX	CORE	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • about provisions of direct tax with regard to IT Act, 1961. • the provisions and procedure to compute total income under five heads of income. • various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
Prerequisite	Knowledge on Direct Tax

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	understand income tax laws and determine the residential status of an assessee.	K2
CO2	compute total income of an assesses under the head salary and house property.	K4
CO3	calculate of total income in business and profession and capital gain.	K4
CO4	ascertain the total income of an individual and computation of tax liability.	K4
CO5	organize the powers and functions of income tax authority and procedures in filing of return.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	
CO2	✓		✓		
CO3	✓	✓		✓	✓
CO4		✓	✓		✓
CO5	✓	✓			✓



24COP2CA	CORE: DIRECT TAX
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Income Tax Income Tax Act - Definition - Income - Agricultural Income - Assessee - Previous year - Assessment year - Residential status - Scope of Total Income - Capital and Revenue - Receipts and Expenditure - Exempted Incomes. Case study on exempted incomes.	13	Text Book
II	Income from Salaries and House Property Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of Annual Value. Case study on allowances given to employees.	17	Text Book & e-Resource
III	Profits and Gains of Business Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement. Case study on allowed and disallowed expenses.	15	Text Book
IV	Income from Other Sources Income from Other Sources: General incomes -Specified incomes-Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals, Partnership Firms. Case study on assessment of individuals.	15	Text Book & e-Resource
V	Income Tax Authorities Income Tax Authorities - Powers - Functions - Procedure for Assessment: Income tax returns - Filing of Returns - Belated returns - Forms of returns of income - PAN-Types of Assessment - Collection of Tax. Case study on filing of returns.	12	Text Book & Journal
	Total	72	

Note: Distribution of Marks: Problem 80 % and Theory 20%.

Case Studies related to the above Topics to be discussed Examined Externally.

(Section D : Compulsory question for Case Studies)



Text book	1.	Gaur, and Narang, 2024-2025. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Chennai.
	2.	Mehrotra, H.C., and Goyal, S.P. 2024-2025. Income Tax Law & Accounts [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.
Reference Books	1.	Vinoth K. Singhanian, and Kapil Singhanian, 2024-2025. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
	2.	Hariharan.N, 2024-2025, Income Tax Law &Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai.
	3.	Jeevarathinam, M., and Vijay Vishnu kumar, C. 2024-2025. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai.
	4.	Kapil Singhanian, Income Tax Law & Practices 2024-2025, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.

Journal and Magazines	journalpressindia.com/vision-journal-of-indian-taxation)
E-Resources and Website	https://www.ebcwebstore.com/index.php?cPath=10003_10190_8053

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development
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Semester – II CORE: RELATIONAL DATABASE MANAGEMENT SYSTEM							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2CB	RELATIONAL DATABASE MANAGEMENT SYSTEM	CORE	6	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the basic concept of database management system and different data models. the relational algebra and normalization. the uses of transaction processing and database recovery.
Prerequisite	Knowledge on Database

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Describe the differences between database systems and traditional file systems, and identify various applications of database systems	K2
CO2	Interpret the different architectural models for databases and understand their applications and challenges.	K3
CO3	Apply relational constraints and algebraic operations to maintain data integrity and optimize data processing in relational databases.	K3
CO4	Construct SQL commands to define, modify, and manage database table structures.	K4
CO5	Analyze principles of concurrency control, recovery mechanisms, indexing, and hashing in database design to ensure robust, efficient, and reliable transaction processing.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓	✓	✓		
CO3				✓	✓
CO4	✓		✓		
CO5		✓		✓	✓



24CMP2CB	CORE: RELATIONAL DATABASE MANAGEMENT SYSTEM
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Syllabus

Unit	Content	Hrs	Resources
I	Database and E-R Models Database System Applications - Database Systems Vs File Systems - View of data - Data Models - Database Languages - Database users and administrators. E-R Models: Basic concepts - Constraints - E-R diagram. Case Study on Relationship between Relational data model and E-R model.	14	Text Book
II	Database system Architecture and Data Structures Database System Architecture: Basic Concepts - Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction - Relational Approach, Hierarchical Approach and Network Approach. Case Study on Relational approach, hierarchical approach and network approach.	14	Text Book
III	Relational Approaches and Algebra Relational Approach: CODD's Rules-Relational Data Structure- Relation, Domain, Attributes. Keys - Primary Key, Foreign key and Candidate key. Relational Algebra: Introduction - Traditional Set Operations - UNION, UNION ALL, INTERSECT and MINUS. Special Relational Operations- Selection, Projection, Division and Join. Join Operators: Inner Join, Natural Join and Outer Join. Case Study on Traditional set operation and special set operation.	15	Text Book
IV	DML and Normalization DDL commands- create, alter, drop the table. DML commands - Adding a new Row - Customized Prompts - Updating and Deleting an Existing Rows - Retrieving Data from Table - Arithmetic operations - Aggregate functions -Restricting Data with WHERE clause - Sorting. Normalization: Functional dependency, First,	15	Text Book



	Second, Third normal forms, Boyce - Codd Normal Form-Advantages of Normalization. Case Study on normalization.		
V	Transaction processing and Database Recovery Transaction processing: Concurrency control-ACID property- Serializability of scheduling-Locking and time stamp-based schedulers. Database recovery: Transaction Recovery-System Recovery-Two phase Commit. Indexing: structure-types. Hashing: Static and dynamic. Case Study on Transaction Processing.	14	Text Book
	Total	72	

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

(Section D: Compulsory question for case studies)

Text book	1.	C.J,Date, A.Kannan and S.Swaminathan, (2021), "An Introduction to Database System", Naroso Publication House, New Delhi.
	2.	Bipin C. Desai, (2015),"An Introduction to Database System", Galgotia Publication, New Delhi..
Reference Books	1.	Abraham Silberschatz and Henry F. Korth, 2002, " Database Systems concepts, Tata McGraw Hill Publishing Company Ltd., New Delhi.
	2.	M Parteek Bhatia, SanjvDatta and Ranitsingh. 2010, "Simplified approach to oracle, Kalyani Publishers", New Delhi
	3.	Atul Kahate, 2009,"Introduction to Database Management Systems", Pearson Education Publication, New Delhi.
	4.	Ramon A. Mataoledo,2005,"Fundamentals of Relational Database", TMH, New Delhi.

Journal and Magazines	https://www.ijcrt.org/papers/IJCRT2104432.pdf https://www.opit.com/magazine/rdbms/
E-Resources and Website	https://www.javatpoint.com/12-codds-rules https://www.geeksforgeeks.org/introduction-of-er-model/ https://www.javatpoint.com/dbms-transaction-property

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – II CORE PRACTICAL: RDBMS							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2CP	RDBMS	CORE PRACTICAL	-	-	48	2

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the basic DDL and DML commands used to create a database the use nested queries and aggregate functions the normalization principles and apply them to design efficient, consistent databases.
Prerequisite	Knowledge on Database

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand DDL and DML commands to create and manage databases.	K2
CO2	Apply various SQL functions and operators to perform calculations and data transformations.	K3
CO3	Utilize SQL for effective data retrieval, querying, and analysis	K3
CO4	Analyze and implement transaction management and concurrency control techniques in databases.	K4
CO5	Implement database normalization techniques to optimize data structure and eliminate redundancy.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2		✓	✓		
CO3	✓			✓	✓
CO4	✓	✓	✓	✓	✓
CO5		✓	✓		



24CMP2CP	CORE PRACTICAL: RDBMS
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Syllabus

S.No	Contents															
1	Program to implement Data Definition Language (DDL) commands. <ul style="list-style-type: none"> (a) Create a table employee (b) To add column to existing table (c) Dropping a Column from a Table (d) Modifying Existing Columns (e) To Rename a column (f) Truncate table (g) Drop table (h) Describe table 															
2	Program to implement Data Manipulation Language commands (DML). <ul style="list-style-type: none"> (a) Inserting a single row into a table (b) View all rows and all columns (c) Updating all rows (d) Remove all rows 															
3	Write a SQL query to do the computations on table using the following aggregate functions. <ul style="list-style-type: none"> (a) avg (b) max (c) min (d) count 															
4	Implementation of different types of function with suitable examples <ul style="list-style-type: none"> (a) Number function (b) Character Function (c) Conversion Function (d) Date Function 															
5	Implementation of different types of operators in SQL <ul style="list-style-type: none"> (a) Arithmetic Operators (b) Logical Operators (c) Comparison Operator (d) Special Operator (e) Set Operation. 															
6	Implementation of different types of Join operations. <ul style="list-style-type: none"> (a) Inner Join (b) Outer Join (c) Natural Join 															
7	Creation of table PAYROLL with the following fields and insert the values: <table> <tr> <th>Field name</th><th>Field type</th><th>Field size</th></tr> <tr> <td>Employee no.</td><td>Number</td><td>8</td></tr> <tr> <td>Employee name</td><td>Character</td><td>8</td></tr> <tr> <td>Department</td><td>Character</td><td>10</td></tr> <tr> <td>Basic pay</td><td>Number</td><td>8 with 2 decimal places</td></tr> </table>	Field name	Field type	Field size	Employee no.	Number	8	Employee name	Character	8	Department	Character	10	Basic pay	Number	8 with 2 decimal places
Field name	Field type	Field size														
Employee no.	Number	8														
Employee name	Character	8														
Department	Character	10														
Basic pay	Number	8 with 2 decimal places														



HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net pay	Number	8 with 2 decimal places

Queries

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

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

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

Queries:

1. Displaying all the records of the company which are in the ascending order of GP percent
2. Displaying the name of the company whose supplier name is "Telco".
3. Displaying the details of the company whose GP percent is greater than 20 and order by GP percent
4. Displaying the detail of the company having the employee ranging from 500 to 1000

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

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

Queries:

1. Displaying the details of software developed by "PRAVEENA".
 2. Displaying the details of the packages whose software cost exceeds "1500".
 3. Displaying the details of the software that are developed in "Java".
 4. Displaying the price of costliest software developed in "Python".
- 10 Create a table customer and order to implement primary key and foreign key constraints.
- 11 Generate a table for railway reservation with necessary fields. Insert the data values and use DCL and TCL commands like GRAND, REVOKE, COMMIT, ROLLBACK and SAVE POINT commands.
- 12 Construct a table for library management system with two table masters and transaction and create a report based on the date of return column.



Manuals	1.	https://www.javatpoint.com/constraints-in-sql
	2.	https://kgr.ac.in/wp-content/uploads/2021/08/DBMS-Lab-manual.pdf

Learning Method	Demonstration/ Hands on Experiments/ Group Trials
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Focus of the Course	Skill Development/ Development/ Innovations	Employability/	Entrepreneurial
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Semester – II EDC: BUSINESS ANALYTICS							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24DAP2EA	BUSINESS ANALYTICS	EDC	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts of data processing, data warehousing and data modeling • Different statistical techniques to analyze business data • Techniques for data analysis using spreadsheets.
Prerequisite	Knowledge in Statistics, Spreadsheets

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concepts of data processing, business intelligence	K2
CO2	Apply the concepts of data warehouse for data storage	K3
CO3	Understand the techniques of data modeling and enterprise reporting	K2
CO4	Analyze and apply the appropriate statistical technique for a managerial problem	K4
CO5	Apply data analysis techniques for real-world decision-making problems using spreadsheets and Visualization	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓	✓	✓		
CO3				✓	✓
CO4	✓		✓		
CO5		✓		✓	✓



24DAP2EA	EDC: BUSINESS ANALYTICS
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Syllabus

Unit	Content	Hrs	Resources
I	Data Processing Architectures and BI Key Purpose of Using IT in Business - Enterprise Applications - Types of Digital Data - Structured Data - Unstructured Data - Semi Structured Data - OLTP- OLAP: Architectures - Operations - Business Intelligence (BI): Component Framework - Users - Applications - BI Roles and Responsibilities Case Study: Predictive Trendline Models	13	Text Book
II	Data Warehouse and Data Mart Need for Data Warehouse - Definition - Data Mart - ODS - Goals - Components of Data Warehouse - Extract, Transform, Load - Data Integration - Data Integration Technologies - Data Quality - Data Profiling. Case Study: ETL in McDonalds	12	Text Book
III	Data Modeling Techniques Data Modeling Basics - Types of Data Model - Data Modeling Techniques - Fact Table - Dimension Table - Dimension Models - Dimension Modeling Life Cycle - Enterprise Reporting - Dashboards - Funnel Analysis - Distribution channel analysis - Performance analysis Case Study: Data Modeling in Advertising	12	Text Book
IV	Statistical Analysis Statistics in Analysis - Data, Data Description and Summarization - Statistical Tests - Hypothesis and t-Test - Correlation Analysis - Regression - Applications of analytics - Analytics in industries: Telecom, Retail, Healthcare, Anatomy of social media analytics. Case Study: Applying Statistics to detect financial problems	10	Text Book
V	Data Analysis with Spreadsheets Importing and Exporting Data in Excel - Formulas and Functions: Logical, Summarizing, Statistical and Financial Functions - Data Visualization with Charts: Waterfall, Histogram, Pareto, Box & Whisker chart--	13	Reference Book



	Complex Data Analysis: ANOVA in Excel Case Study: Social Media Analytics		
	Total	60	

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

(Section D: Compulsory question for case studies)

Text book	1.	R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, 2nd Edition, Wiley India Pvt. Ltd.
	2.	.
Reference Books	1.	Manisha Nigam, 2019, Data Analysis with Excel, BPB Publications.
	2.	Christian Albright , Wayne L. Winston , Business Analytics: Data Analysis & Decision Making, 2019, 6th Edition, Cengage Learning India
	3.	Ramesh Sharda , Dursun Delen , Efraim Turban , Business Intelligence and Analytics: Systems for Decision Support, 2018, Pearson Education
	4.	Regi Mathew, Business Analytics for Decision Making, 2020, Pearson Education.

Journal and Magazines	https://www.analyticsinsight.net/
E-Resources and Website	https://www.kdnuggets.com/websites/business-analytics.html https://www.coursera.org/courses?query=business%20analytics

Learning Method	Chalk and Talk/ Assignment/Seminar
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Focus of the Course	Skill Development/ Employability
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Semester - II DSE: DIGITAL MARKETING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24IBP2DB	DIGITAL MARKETING	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the importance of digitizing marketing operations the dynamics of digital media advertising the mobile marketing and web analytics.
Prerequisite	Knowledge on Marketing functions and digital media

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of digital marketing and its plan.	K2
CO2	Apply the concepts of display ads and email marketing in digital campaigns.	K2
CO3	Apply effective social media marketing strategies for various types of industries	K3
CO4	Outline the concept of Search Engine Advertising and Search Engine Optimization.	K2
CO5	Analyze the impact of Mobile Marketing and Web Analytics.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2		✓	✓		
CO3	✓			✓	✓
CO4		✓	✓	✓	
CO5	✓	✓			✓



24IBP2DB	DSE: DIGITAL MARKETING
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Digital Marketing Digital Marketing: Meaning- Evolution - Traditional Vs digital marketing- Grehan's 4Ps of digital marketing- P-O-E-M framework- ASCOR Framework - Ethical challenges- Information Technology Act, 2000- Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021. Case Study on digital marketing strategy	10	Text Book & e - Resources
II	Display advertising and Email marketing Concept of display advertising- Types of display Ads- Display plan- Targeting - Remarketing - Interest categories- Geographic language- Ad fraud- Brand health - Email marketing - Building a list- Content strategies - Email newsletter - Automating email marketing- Concept of marketing analytics. Case Study on marketing analytics.	10	Text Book - & e - Resources
III	Social Media marketing The role of social media marketing - Benefits and challenges in social media marketing- Goals and strategies - Identifying target audiences - Social media platforms and social network sites - Crowd sourcing - Micro blogging - Video marketing - Social media monitoring and maintenance- Lead generation and Sales in social media Case Study on social media marketing	10	Text Book & Journals
IV	Search Engine Advertising and Search Engine Optimization Search advertising- Understanding Ad placement- Ad ranks- Creating and enhancing the first Ad campaign - Performance reports- Google ad sense- Search engine optimization - How search engine works-SEO tools- SEO phases- On and Off page optimization. Case Study on SEO tools	9	Text Book & Journals
V	Mobile marketing and Web Analytics Mobile advertising - Mobile marketing toolkit - Mobile marketing features - Mobile marketing on social networks- Mobile analytics- Web analytics - Key metrics - Making web analytics actionable - Types of tracking codes. Case Study on mobile marketing	9	Text Book & e - Resources
Total		48	



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

Text book	1.	Seema Gupta, 2021, "Digital Marketing", 2nd Edition, Tata Mc Graw Hill, India
	2.	Puneet Singh Bhatia, 2023, "Fundamentals of Digital Marketing", 3rd Edition, Pearson India Education, Chennai
Reference Books	1.	Teresa Pineiro-Otero and Xabier Martinez-Rolan, 2016, "Understanding Digital Marketing- Basics and Actions", 1st Edition, Springer International Publishing, New York City.
	2.	Ryan, D. and Jones, C, 2012, "Understanding digital marketing: Marketing strategies for engaging the digital generation", 3rd Edition, Kogan Page, United Kingdom
	3.	Dave Chaffey, Fiona Ellis - Chadwick, 2022, "Digital Marketing", 8th Edition, Pearson Higher Education
	4.	Evans, D. and Bratton, S, 2008, "Social Media Marketing: An Hour a Day", 2nd Edition, Sybex, United Kingdom

Journal and Magazines	1. https://www.researchgate.net/publication/354967866_social_media_marketing_a_conceptual_studyg
	2. https://www.researchgate.net/publication/220497253_The_Core_Aspects_of_Search_Engine_Optimisation_Necessary_to_Move_up_the_Rankin
E-Resources and Website	1. https://marketingbackend.com/poem-digital-marketing-framework/
	2. https://www.fodm.in/blog/digital-marketing-strategy-framework-beginners-primer/
	3. https://funnel.io/blog/12-types-of-display-ads
	4. https://talentedge.com/articles/web-analytics-role-digital-marketing/

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/ Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester - II DSE: INFORMATION SECURITY							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2DA	INFORMATION SECURITY	DSE	4	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the concept of Information Security. the different Security Models. the various Threats and Viruses.
Prerequisite	Knowledge on Security

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the components of information security and foundational software design principles.	K2
CO2	Illustrate various types of threats and attacks, focusing on how they exploit system vulnerabilities.	K2
CO3	Interpret various approaches to identify potential risks to safeguard their systems, assets and data.	K3
CO4	Apply security technologies to ensure comprehensive protection across various environments.	K3
CO5	Analyze personnel security, staffing strategies, employment policies and security management models to secure strong protection.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓	✓		✓	
CO3				✓	✓
CO4		✓	✓		
CO5	✓		✓	✓	✓



24CMP2DA	DSE: INFORMATION SECURITY
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Information Security History of Information Security-Components of an Information System-Balancing Information Security and Access-Approaches of Information Security Implementation-Security in the System Development Life Cycle: Traditional Development Methods-Software Assurance-Software Design Principles. Case Study on Software Design Principles.	10	Text Book
II	Threats and Attacks Threats: Definition -Types of Threats. Attacks: Definition-Types of Attacks. Compromises to Intellectual Property: Software Piracy- Copyright Protection and User Registration. Espionage or Trespass: Hackers-Hacker Variants-Password Attacks. Forces of Nature-Human Error or Failure- Information Extortion-Sabotage or Vandalism-Software Attacks-Technical Hardware and Software Failures or Errors-Theft. Case Study on Threats.	10	Text Book
III	Planning for Security and Risk Management Information Security Planning and Governance-Information Security Policy, Standards and Practices. The Information Security Blueprint: Design of Security Architecture. Security Education, Training and Awareness Program. An Overview of Risk Management: Risk Appetite and Residual Risk. Risk Control-Recommended Risk Control Practices. Case Study on Security Policies.	10	Text Book
IV	Security Technology Access Control: Access Control Mechanisms. Firewalls: Firewall Processing Modes. Cryptography: Cryptanalysis-Cryptology-Foundations of Cryptology-Cipher Methods-Physical Access Controls-Fire Security and Safety- Interception of Data-Securing Mobile and Portable Systems. Case Study on Securing Mobile and Portable Systems.	8	Text Book
V	Personnel Security and Information Security Maintenance Positioning and Staffing the Security Functions-Employment Policies and Practices-Security Considerations. Security Management Maintenance Models: The Security Maintenance Model-Digital	10	Text Book



	Forensics: Digital Forensics Methodology-Evidentiary Procedures. Case Study on Staffing the Security Functions.		
	Total	48	

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

Text book	1.	Michael E. Whitman, Herbert J. Mattort, 2018, Principles of Information Security, Cengage Publication.
	2.	Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, 2017, Fundamental of Cyber Security, BPB Publications.
Reference Books	1.	Nilakshi Jain, Ramesh Menon, 2021, Cyber Security and Cyber Laws, Wiley India Pvt Ltd.
	2.	Nina Godbole, 2019, Information System Security, Wiley India Pvt Ltd.
	3.	Anju Gautam, 2011, Cyber Security, Sonali Publications, New Delhi.
	4.	Nina Godbole, Sunit Belapure, 2011, Cyber Security, Wiley India Edition Publications.

Journal and Magazines	Journal of Information Security and Applications (JISA), Cybersecurity Magazine
E-Resources and Website	Secure Code Warrior – security learning resources and challenges, CISA (Cybersecurity and Infrastructure Security Agency), www.infosecawareness.in

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester - II DSE: BANKING SERVICES							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2DB	BANKING SERVICES	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • the banking system in India and its regulatory frame work. • the resources and utilization of Bank funds. • the information security system and trends in banking services.
Prerequisite	Knowledge on Banking

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the crucial regulations of Banking system in India.	K2
CO2	Interpret the effectiveness of a bank's approach to fund acquisition and allocation based on key performance indicators.	K2
CO3	Analyze various technical measures used to secure the information in Banks.	K4
CO4	Demonstrate the emerging services provided by the Banks to the public.	K4
CO5	Assess the technological infrastructure behind electronic payments and settlement.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2		✓	✓		
CO3	✓		✓	✓	
CO4	✓			✓	✓
CO5	✓	✓	✓		✓



24CMP2DB	DSE: BANKING SERVICES
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Syllabus

Unit	Content	Hrs	Resources
I	Indian Banking System Overview of Indian Banking System - Structure - Functions - Key Regulations in Indian Banking sector - RBI Act 1934 and 2006 - Banking Regulation Act 1949- Negotiable Instruments Act 1881 and 2002. Definition of Banking and Customer - Relationship between Banker and Customer - Rights, Duties and obligations of a banker - Types of Banks - Small and Micro finance Banks. Case Study on rights and obligations of a banker.	10	Text Book
II	Recourses and use of Bank Funds Resources: Different forms of Deposits and Non-Deposit sources - Borrowing of funds by banks - Lending- Functions - Principles of bank lending - Types of lending. Use of bank funds: Loans, Advances, Micro Credits and Investments - Different types of loans and Advances - Methods of granting advances - Secured and Unsecured advances. Case Study on borrowing of funds by banks.	10	Text Book
III	Information Security System in Banking Information security - Software based security systems - Hardware based security systems (smart card, M chip) - Hackers - Cryptography - Digital Signatures - Physical Security - Cyber Attacks - Control and Administration- Miscellaneous (Non -Technical issues). Case Study regarding Security systems in Banking.	10	Text Book
IV	Trends in Banking Services Internet banking: Meaning-Historical Perspective-Policy-Know your Customer (KYC) Norms - Applications. Products and Services: Phone banking (IVR) - Mobile Banking - Kiosk Banking-Virtual banking - Neo Banking- Open banking - Modules - ATMs, Debit/Credit/Smart cards/ Prepaid Instruments - Core Banking Solutions (CBS) - Point of Sale (PoS) - Other Information Technology enabled Services (OITeS) - Forex services. Case Study on the analyses of Recent Trends in Banking services.	8	Text Book
V	E-Payments and Settlements services Payment and Settlement Systems Act 2007 - E-Commerce - E-payments - ECS (Debit and credit clearing) National Electronic Clearing System (NECS) - NEFT - RTGS - UPI - IMPS - Aadhaar enabled Payment System. SFMS -CFMS	10	Text Book



	- SWIFT - PDO - NDS - Clearing Operations - eCHEQUES - CTS. Case Study on E-Shopping and its settlements.		
	Total	48	

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


Text book	1.	S.Natarajan and Dr.R.Parameswaran, (2020), "Indian Banking", Sixth Edition, Sultan Chand & Sons, New Delhi.
	2.	C.S.Rao and S.Arunajatesan, (2017)," Technology in Banking", Second Edition, Margham Publications, Chennai.
Reference Books	1.	D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition, PHI Learning Private Limited, Delhi.
	2.	K C Shekhar and Lekshmy Shekhar., 2020, "Banking Theory and Practice", Ninth Edition, Vikas Publishing House Pvt Ltd, New Delhi.
	3.	N. Mukund Sharm., 2015, "Banking Services", Eighth Edition, Himalaya Publishing House, New Delhi.
	4.	Suresh Padmalatha, Justin Paul, 2017, "Management of Banking Services", First Edition, Pearson Education.

Journal and Magazines	A Basic Banking , Academy of Management Journal (aom.org)
E-Resources and Website	E-book -D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition, <u>Infosys Springboard: Digital Learning and Reskilling Programs</u> <u>Digital Banking Fundamentals Coursera</u>

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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M.Com. CA (Students admitted during the AY 2024-25)