TUMKUR UNIVERSITY, TUMKUR

Department of Studies and Research in Commerce



M.Com (IS) Course Structure and Syllabus (Revised)

(Choice Based Credit System)

Effect from

(2021-22)

M COM (IS) COURSE STRUCTURE-2021-22

	Sem. Marks						
Paper	Title of the Paper	Theory Hrs per week	Cre dits	Exam Durat ion	IA Practical	End Sem Exam	Total
	I	Semester					
CPT-1.1	Organizational Behavior	4	4	3 Hrs	20	80	100
CPT-1.2	Advanced Marketing Management	4	4	3 Hrs	20	80	100
CPT-1.3	Accounting Information Systems	4	4	3 Hrs	20	80	100
CPT-1.4	IND AS and IFRS	4	4	3 Hrs	20	80	100
CPT-1.5	Business Statistical Analysis	4	4	3 Hrs	20	80	100
CPT-1.6	Fundamentals of Information Systems	2T (4hrs Practical)	4	3 Hrs	50*	50	100
	Total	20+4P	24		180	420	600
	I	I Semester					
CPT-2.1	E-Business and MIS	4	4	3 Hrs	20	80	100
CPT-2.2	Corporate Financial Management	4	4	3 Hrs	20	80	100
CPT-2.3	Business Analytics	4	4	3 Hrs	20	80	100
CPT-2.4	Business Research Methods	4	4	3 Hrs	20	80	100
CPT-2.5	Relational Database Management System	2T (4hrs Practical)	4	3 Hrs	50*	50	100
OEPT-2.6	Offered by other departments	4	4	3 Hrs	20	80	100
	Total	20T+4P	24		180	420	600
		I Semeste	r				
CPT-3.1	Forensic Accounting	4	4	3 Hrs	20	80	100
CPT-3.2	Corporate Taxes and Planning	4	4	3 Hrs	20	80	100
CPT-3.3	Advanced Management Accounting	4	4	3 Hrs	20	80	100
CPT-3.4	Data Analytics Using SPSS	2T (4hrs Practical)	4	3 Hrs	50*	50	100
CPT-3.5	Computer Applications in Accounting using Tally	2T (4hrs Practical)	4	3 Hrs	50*	50	100
OEPT-3.6	Offered by other departments	4	4	3 Hrs	20	80	100
	Total	20T +4P	24		180	420	600
		V Semester	r				
CPT-4.1	Business Ethics and Corporate Governance	4	4	3 Hrs	20	80	100
CPT-4.2	GST and Customs Duty	4	4	3 Hrs	20	80	100
CPT-4.3	Investment and Portfolio Management	4	4	3 Hrs	20	80	100
CPT-4.4	Artificial Intelligence for Business using R	2T (4hrs Practical)	4	3 Hrs	50*	50	100
CPT-4.5	SAP - Enterprise Resource Planning	2T (4hrs Practical)	4	3 Hrs	50*	50	100
PR-4.6	Project Work	4	4	3Hrs	20 Viva-Voce	80 Report	100
	Total	20T+4P	24	 The court	120	420	600

Note: CPT: Core Paper Theory OEPT: Open Elective Paper Theory, PR: Project Report * Consists 10 marks for internal test and 40 marks for practical examination,

Project Guidelines

- 1. The aim of the Project work is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.
- 2. The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.
- 3. The topic is to be selected carefully with the help of supervisor.
- 4. All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- 5. The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
- 6. The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks. Unless the marks reports reach the controller of examinations, a student will not get his degree.
- 7. The External Examiner will be appointed by the controller of examinations based on the panel of the examiners recommended by the Board of Studies in Commerce (PG), TUT
- 8. The External Examiners will examine the following in Project Report:
 - a. Literature Survey on the Topic Chosen.
 - b. Method of Data Collection.
 - c. Presentation Style, Comprehensiveness, Table presentation, Graphs, Charts.
 - d. Analysis and inference and implication of the study.
 - e. Overall linkage between objectives, methodology, findings and suggestions.
 - f. Bibliography and References
- 9. The guidance for the project work will commence from the begging of the III semester and the students has work during 3rd and 4th semester and submit the project report before the end of the 4th semester.
- 10. A faculty member can guide maximum of **EIGHT** students for the project work. Guidance of **EIGHT** students by a faculty member will be equivalent to a workload of teaching hours of one theory paper per semester (i.e., 4 hours). Allotment of project guides will be made by the begging of 3rd semester.

Course Code: CPT 1.1

Name of the Course: Organisation Behaviour

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To familiarize the students with the concepts and dimensions of Organization Theory.

Syllabus:	Hours
Unit-I: Introduction	10

Organization: Definition – Organization Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations. Systems Approach – Contingency Approach

Organizational Behaviour (OB): Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

Unit-II: Understanding Individual and Group Behaviour

12

Individual Behaviour: Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour-Attitude Formation and Attitude Change.

Group Behaviour: Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

Unit-III: Motivation, Morale and Culture

12

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McCleland) – Process Theories (Adam, Victor Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

Morale: Factors influencing Morale.

Organisational Culture: Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

Unit-IV: Organisational Power & Politics - Conflict - Communication

14

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

Conflict: Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Communication: Significance – Process – Formal and Informal Communication – Barriers to communication – Improving Communication Skills – The Human Impact of Computer – Mediated Communication. (Sources:1. Robbins 2. Greenberg)

Unit-V: Leadership and Change

8

Leadership: Introduction – Leadership and Management – Leadership Styles.

Theories of Leadership: Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches.

Change: Challenges contributing to Change – Types of Change - Approaches – Contemporary Issues in Change.

- 1. Robins P. Stephen Judge: Organizational Behavior, 12/e PHI, New Delhi;
- 2. Greenberg and Baron: Behaviour in Organisation;
- 3. Draft: Organisation Theory and Design, Thomson;
- 4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi;
- 5. Nelson: Organisational Behaviour, 3e, Thomson;
- 6. Aswathappa: Organizational Behavior, Himalaya Publisher;
- 7. Jones G R: Organizational Theory, Pearson Education, New Delhi;
- 8. Shashi Gupta & Rosy: Organisation Behaviour— Kalyani Publication;
- 9. Hellriegel: Organisational Behaviour, 10e, Thomson; 10.Sharma VVS: Organisational Behaviour, JaicoPublication.
- 10. Zetterquist: Organization Theory, Oxford University Press

Course Code: CPT 1.2

Name of the Course: Advanced Marketing Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: The course aims to develop skills in the analysis and resolution of management problems related to the marketing process; economic, psychological and sociological characteristics of demand for various products; marketing research; channels of distribution; personal selling, pricing policies and regulation of marketing.

Syllabus:	Hours
Unit-I: Marketing Basics	10

An Overview of Marketing - Production concept - Product concept - Marketing myopia - Selling concept - Marketing Concept - Societal dimension of marketing - Importance and scope of marketing - The Role of Marketing in Economic Development - Rural Marketing - Rural Markets VS Urban Markets - Marketing Management tasks - Types of demand - Marketing mix - marketing Objectives - Marketing Planning and Strategy - Mega Marketing (Power and Public relations) - Service Marketing

Unit-II: Target Marketing and Market Segmentation and Consumer Behavior

Concept of Target market - Market segmentation - Concept - Types - Patterns - Benefits - Requirements for effective segmentation - Basis for market segmentation - market segmentation analysis for given products -Product positioning. Concept of consumer behavior - Nature - Scope - Importance - Major factors influencing consumer behavior - Cultural - Social - Economic - Psychological & Personal - Consumer decision process - Post purchase feelings - Brand loyalty - Cognitive Dissonance - Industrial buyer behavior - Marketing Research - Steps.

Unit-III: Product Management

10

12

Concept of product - Classification of products - levels of product classification - Product mix and product line decisions - new Product Development Process - Product Life Cycle Stages and implication for marketers - Branding - Packaging and labeling strategies

Unit-IV: Price and Channel Management

12

Role of price in marketing mix - Pricing concept - Objectives of pricing - Factors influencing price Determination - New product Pricing - Market Skimming pricing - Market penetration pricing - Pricing of products and services - Pricing Methods. Nature of marketing channels - Channel Structure and participants - Types of marketing intermediaries - Importance of Channel management - Channel Design Decisions Channel conflict and resolutions - Contemporary marketing channels in India - A global perspective.

Unit-V: Promotion Management

12

Promotion Management - Role of promotion in marketing - Promotion mix - A view of the Communication Process - Advertising - Need - Objectives - Types of advertising - Major decisions in advertising - Objectives - Budget - Strategy - Evaluation - Advertising and Social Marketing - Sales Promotion - Objectives & Tools - Personal Selling - Nature - Role of Sales force - Publicity - Public Relations.

- 1. Marketing Management Analysis, Planning & Control Philip Kotler, 9th edn.
- 2. Principles of Marketing Philip Kotler.
- 3. Fundamentals of Marketing W.J. Stanton.
- 4. Marketing Management J.C. Gandhi.
- 5. Consumer Behaviour Schiff Man, Prentice Hall.
- 6. Managing Services, Marketing Operations and Human Resource Lovelock.
- 7. Marketing Management Czinkota, 2/e Thomson.
- 8. Marketing, Planning & Strategy Jain, Thomson.
- 9. Consumer Behaviour Assael, Thomson.
- 10. Bennett Anthony, The Big Book of Marketing, Tata McGraw Hill

Course Code: CPT 1.3

Name of the Course: Accounting Information Systems

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: This course aims to provide students with an overall knowledge and understanding of accounting information systems and implications of their use in modern business. The course examines the application of accounting information systems in business particularly in supporting strategic and operational decision-making and operations

Syllabus:	Hours	
Unit-I: Introduction	10	

Information systems framework, AIS subsystems, A general model of AIS, acquisition of information systems, organizational structure- Business segments, functional segmentation, accounting functions, the evolution of information system models. The role of accountants-Users-system designer- system auditor

Unit-II: Transaction Processing, Fraud and Internal Control

8

Transaction cycle, accounting records-computer based systems; documentation techniques- computer based accounting systems, Fraud-definitions- financial losses from fraud, internal control concepts and techniques

Unit-III: Financial Reporting and Management Reporting Systems

12

General Ledger Systems- Journal Vouchers- The GLS database, GLS procedures, Financial reporting systems, Management reporting Systems, Factors influences the MRS.

Unit-IV: Computer Control and Auditing

12

Concepts, Nature of auditing-Risk based audit approach, information systems audits, audit software, Operational audit of AIS.

Unit-V: Accounting Information Systems Applications

14

Introduction, Revenue cycle information systems, Expenditure Cycle- purchase to cash disbursements, production cycle information systems- Planning and Scheduling HRM and Payroll cycle, General ledger and reporting systems.

References:

- 1. Marshall B Romney & Paul John; Accounting Information Systems; Pearson Publications-10th edition
- 2. Robert L Hurt; Accounting Information Systems; MeGraw-Hill Education; 4th edition
- 3. S. P. N Singh; Accounting Information Systems; ABD Publisher 2018.
- 4. Gelinas; Accounting Information Systems; South-Western (14 August 2004)

Course Code: CPT 1.5

Name of the Course: Business Statistical Analysis

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: Students will be able to demonstrate understanding of statistical thinking and data analysis techniques for decision-making under uncertainty. Apply statistical techniques to data sets, and correctly interpret the results.

Syllabus:		
Unit-I: Univariate Analysis	10	
Measures of Central tendency, Moments, Dispersion		

Unit-II: Correlation and Regression 14

Simple, partial and multiple correlation -simple, partial and multiple regressions -estimation using regression line -standard error of estimate -testing significance of correlation and regression coefficients -interpreting correlation -explained variation and unexplained variation - coefficient of determination-multivariate analysis -factor, cluster and discriminant analysis

Unit-III: Probability Theory 10

Concept of probability, classical probability, relative frequency probability, and subjective probability, Addition and multiplication rules of probability, Baye's theorem. Probability Distributions: Binomial, Poisson, and normal distribution and their application to business

Unit-IV: Linear Programming Graphic and Simplex Models 12

Linear programming graphic and simplex models -maximization and minimization - transportation - Assignment

Unit-V: Statistical Decision Theory 8

Decision environment, Expected profit under certainty, risk and uncertainty, Utility theory.

Reference:

- 1. Chou-Ya-Lun: Statistical Analysis, Holt, Rinchart and Winslon.
- 2. Hooda, R.P. Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
- 3. Heinz, Kohler: Statistics for Business and Economics, Harper Collins. Hien,
- 4. L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, New Jesery, India, Delhi. Lawrence B. Morse: Statistics for Business and Economics, Harper Collins.
- 5. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

Course Code: CPT 1.6

Name of the Course: Fundamentals of Information System

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes: To impart the knowledge of excel in data presentation and financial and statistical analysis. Develop Excel spreadsheets that meet critical elements of style so that the worksheet is readable, change-tolerant and correct. Create charts that are appropriate for the purpose and meet generally accepted quality standards. Perform data analysis to explain, summarize and interpret data. Audit a spreadsheet that may have been developed by someone else.

Syllabus:	Hours
Unit-I: Introduction to Information Technology	

Information Technology: Meaning, scope, characteristics and, advantage and disadvantages of IT Outsourcing. **Computer Devices:** Hardware and software components of a computer, Recent developments in Hardware and Software, Peripheral's device, memory – ROM/RAM, storage devices.

Unit-II: Operating System and Networks

Memory, evolution and functions of operating system, types of operating systems. **Networks:** meaning, use and components of networks, telecommunication concepts, data transmission and OSI layers, LAN, WAN and MAN.

Unit-III: Introduction To Excel

Excel's Files, Ribbon and shortcut, create a workbook, Enter data in a worksheet, Format a worksheet, Format numbers in a worksheet, Create an Excel table, Filter data by using an Auto filter, Sort data by using an AutoFilter. **Essential worksheet Operations:** Using Short cut keys, Key board shortcuts. Working with Cells and Ranges: Formatting Cells, Name Manager. Visualizing Data Using Conditional Formatting: Apply conditional formatting. Printing Your Work: Print a worksheet, Using Print Preview and other utilities

Unit-IV: Understanding Excel

Dates, Times and Text: Working with Dates & Time, Creating Formulas that Manipulate text – Upper, Proper, Lower, Concatenate, Text to Column. Creating Formulas that Count, Sum, Subtotal. Create a formula, Use a function in a formula. Creating Formulas that Look up Values: VLookup, HLookup, Match & index. **Custom Number Formats:** Format Cells Window. Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply data validation & using utilities from Data Tab. Protecting Your Work using Review Tab utilities. Performing Spreadsheet What-If Analysis. Create a macro, Activate and use an add-in.

Unit-V: Financial Applications

Introduction to formulas: PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation calculations. Creating charts and Graphics. Chart the data, Creating Sparkline Graphics, Using Insert Tab utilities. **Analysing Data:** Random Number Generation, Validation of data, reduction data, reliability of the data and rotation, Histogram, Descriptive Statistics, Rank and Pearson Correlation, Covariance, Regression, t-test, Z test, F-Test and Anova.

Lab Exercises:

- 1. Exercises on simple Excel sheets creation, Apply filter and sort.
- 2. Exercises for usage of functional and short cut keys.
- 3. Exercises using Mathmatical formulas, function and Test Functions.
- 4. Exercises on creating Sparkline Graphs.
- 5. Exercises using financial function along with graphs and charts [PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation calculations].

- 6. Exercises with statistical function [Descriptive Statistics, Rank and Pearson Correlation, Covariance, Regression, t-test, Z-test, F-Test and Anova].
- 7. Exercises on data validation, reliability, rotation and reduction.
- 8. Exercises on customization and analyzing data.

Suggested Readings:

- 1. Charts and Graphs Microsoft Excel 2013 Bill Felen Pearson Publication.
- 2. Statistics made simple do it yourself on PC KVS Sarma 2nd Edition PHI.
- 3. Microsoft Office 2007- Essential Concepts and Techniques Shelly Cashman Vermaat Cengage Learning.
- 4. PC software Under Windows Puneet Kumar Kalyani Publishers.
- 5. 100 statistical Tests in R N.D. Lewis Healthes Hills Press, New Delhi.

Suggested Readings for Lab:

- 1. Problem Solving Cases in Microsoft Access and Excel Ellen F Monk, Joseph A Brady & Gerard S Cook Cengage Learning.
- 2. Charts and Graphs Microsoft Excel 2013 Bill Felen Pearson Publication.
- 3. Statistics made simple do it yourself on PC KVS Sarma 2nd Edition PHI.
- 4. PC software Under Windows Puneet Kumar Kalyani Publishers.
- 5. 100 statistical Tests in R N.D. Lewis Healthes Hills Press, New Delhi

Course Code: CPT 2.1

Name of the Course: E-Business and Management Information Systems

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To understand the practices and technology to start an online business. Recognize contemporary MIS theory and how information systems support business strategy, business processes, and practical applications in an organization. Interrelate how various support systems can be used for business decisions and to sustain competitive advantage

Syllabus:	Hours
Unit-I: Introduction to E-Business	10

E- Business, E – Business Vs E – Commerce, Economic force – advantages – myths – E – Business models, design, develop and manage E-Business, Web 2.0 and Social Networking, Mobile Commerce, S – Commerce. **Technology infrastructure:** Internet and World Wide Web, internet protocols – FTP, intranet and extranet, information publishing technology – basic of web server hardware and software.

Unit-II: Business Applications

12

Consumer oriented E-Business – E-Tailing and models – E-CRM – E-Governance, EDI on the internet – E-Payments – Characteristics of payment of systems, protocols, Micro payment systems – Internet Security – Cryptography – Security Protocols – Network Security.

Unit-III: Management Information System

12

Need, purpose and Objectives, Data, Information, Knowledge-types of information systems, information as a strategic resource- use of information for competitive advantage, information technology infrastructure; information systems architecture, Main frame client server.

Unit-IV: Decision Support System

12

Introduction, Decision making with MIS – Tactical decisions-operational decisions – strategic decisions, communication in organisations – types of communication – examples of communications in organisations – decision making with communication technology – Introduction, Understanding DSS – MIS and DSS – Analytics and Business Intelligence – BI techniques

Unit-V: SCM, CRM and International Systems

10

Introduction, Supply Chain Management Systems, Customer Relationships Management Systems, Challenges of Enterprise Systems Implementations- Managing the implementation, International Information Systems-Outsourcing and off-shoring

- 1. Parag Kulkarni, et. al. E-Business Oxford University Press 2012.
- 2. Gary P. Schneider E-Commerce Thomson Course Technology 4th Annual Edition, 2007.
- 3. Kalakota et al Frontiers of Electonic Commerce Addison Wesley, 2004.
- 4. MichealPapaloelon and Peter Robert E-Business Wiley India, 2006
- 5. C S V Murthy; Management Information Systems; Himalaya Publishing House
- 6. James A O'Brien; Management Information Systems; Galgotia Publication; 4th Edition
- 7. Kenneth C Landon and Janep Laudon; Management Information Systems: managing digital firm; 15th edition 2014.
- 8. Paul; Bocijie et. al.; Business Information systems; Financial Times; 2006
- 9. Gerald V Post David, L Anderson, Management Information Systems; Tata McGraw Hill.

Course Code: CPT 2.2

Name of the Course: Corporate Financial Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: Familiarising the students with the valuation of firm. Imbibing knowledge about the decisions and decision variables involved in building the asset side of balance sheet of the firm. Developing the analytical skills by associating the tools and techniques with the situation. Developing skills for interpretation business information and application of financial theory in corporate investment decisions, with special emphasis on working capital management.

Syllabus:	Hours
Unit-I: Introduction to FM	10

Meaning, Scope, Objectives and Financing decisions. Changing role of the finance manager in the globalized era. **Corporate Valuation:** Meaning and Approaches to valuation. Valuation of physical assets, Valuation of intangible assets-Brand equity and Human resources (Briefly).

Unit-II: Project Planning and Appraisal

12

Generating and screening of project ides. Market and technical analysis, Financial estimates and projections. Investment evaluation methods- PAP, ARR, NPV, IRR, PI, MNPV, and MIRR analysis. Risk analysis in capital budgeting. Social cost benefit analysis (Briefly).

Unit-III: Corporate Restructuring

12

Meaning, Reasons, Forms/Types of corporate restructuring. **Mergers and Acquisitions:** Meaning, Nature, Types, and motives for M&As. Mechanics, Cost and Benefits of M&As. Valuation of M&As, Financing of Mergers and settlement - Exchange ratio / swap ratios, Stock vs Cash payment (Numerical Problems). Takeover, Defensive tactics of takeover. Demergers.

Unit-IV: International Financial Management

12

Nature, Scope, Significance and Functions of IFM. Factors responsible for increased Role of IFM. Role of Global Financial Manager in MNCs. **Foreign Exchange Market:** Features, Participants, and Functions. Foreign Exchange Rate- Meaning and determinants. Exchange transactions, sales and purchase transactions—spot and Forward transactions, Hedging, Speculation and Arbitrage operations (Numerical problems on arbitrage and triangular arbitrage).

Unit-V: Management of Foreign Exchange Exposure and Risk

10

Nature of exposure and risk. Classification of Foreign Exchange Exposure and Risk – Transaction, Economic and Translation (accounting) exposure. **Basics of International Capital Budgeting**, Issues in international investment Analysis, Estimation of Cash Flows. Approaches for Evaluation of Foreign Project (Problems on Home and Foreign Currency Approach).

Suggested References:

- 1. Weston and Brigham, Essentials of Managerial Finance, The Dryden Press.
- 2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
- 3. John Hampton, Financial Decision Making Concepts, Problems & Cases, PHI.
- 4. Schall and Haley, Financial Management, McGraw Hill, New York.
- 5. Brealey and Myres, *Principles of Corporate Finance*, McGraw Hill, New York.
- 6. Ross S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate Finance, TMH.
- 7. Ehrhadt, and Brigham, Corporate Finance–A Focussed Approach, Thomson South-Western.
- 8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- 9. Khan and Jain, Financial Management, Tata McGraw Hill.
- 10. I.M. Pandey, Financial Management, Vikas Publishing House.
- 11. Chakraborthy and others, Financial Management and Control, McMillan India Ltd.

- 12. David K Eiteman and et.al. Multinational Business Finance, Pearson.
- 13. Shapiro, Multinational Financial Management, PHI.
- 14. Madhu Vij, International Financial Management, Excel Books.
- 15. Eun& Resnick, International Financial Management, Tata McGraw Hill Co. Ltd.
- 16. Jeff Madura, International Financial Management, South-Western, Cengage Learning.
- 17. Bhalla V.K, International Financial Management Text and Cases, Anmol Publications.
- 18. Sharan V., International Financial Management, PHI.
- 19. Copeland, Koller & Murrin, Valuation: Measuring and Managing the Value of Companies, John Wiley Inte'l.

Course Code: CPT 2.3

Name of the Course: Business Analytics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: On successful completion of the course, the student can understand the importance of analytics in business and application of various analytical tools and techniques to evaluate the performance by generating reports.

Syllabus:	Hours
Unit-I: Introduction to Analytics	10

Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, Latest Softwares for Business Analytics.

Unit-II: HR Analytics 12

Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, Latest Softwares for HR Analytics.

Unit-III: Marketing Analytics

12

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, Latest Softwares for Marketing Analytics.

Unit-IV: CRM Analytics

12

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, e-CRM, m-CRM, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, Latest Softwares for CRM Analytics.

Unit-V: Finance Analytics

10

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, Latest Softwares for Finance Analytics.

- 1. Hastie, Trevor, et al. The elements of statistical learning. Vol. 2. No. 1. New York: springer.
- 2. Montgomery, Douglas C., and George C. Runger. Applied statistics and probability for engineers. John Wiley & Sons.
- 3. Tom White "Hadoop: The Definitive Guide" Third Edit on, O'reily Media.
- 4. Seema Acharya, Subhasini Chellappan, "Big Data Analytics" Wiley.
- 5. Michael Berthold, David J. Hand, "Intelligent Data Analysis", Springer. 54

- 6. Jay Liebowitz, "Big Data and Business Analytics" Auerbach Publications, CRC press.
- 7. Tom Plunkett, Mark Hornick, "Using R to Unlock the Value of Big Data: Big Data Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop", McGraw-Hill/Osborne Media (2013), Oracle press.
- 8. Anand Rajaraman and Jefrey David Ulman, "Mining of Massive Datasets", Cambridge University Press.
- 9. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge DataStreams with Advanced Analytics", John Wiley & sons, 2012.
- 10. Michael Mineli, Michael Chambers, Ambiga Dhiraj, "Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses", Wiley Publications.
- 11. ArvindSathi, "Big Data Analytics: Disruptive Technologies for Changing the Game", MC Press.
- 12. Paul Zikopoulos, Dirk DeRoos, Krishnan Parasuraman, Thomas Deutsch, James Giles, David Corigan, "Harness the Power of Big Data The IBM Big Data Platform", Tata McGraw Hill Publications.
- 13. Marketing Analytics by Wayne L Winston "Data-driven techniques with Microsoft Excel.

Note: Latest edition of text books may be used.

Course Code: CPT 2.4

Name of the Course: Business Research Methods

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: Enable students understand the process of business research. Build skills required for doing business research in the corporate world.

Syllabus:	Hours
Unit-I: Business Research	10

Concept of Business Research, need to study business research, Features of good research, Importance of research in business decisions, Business research process, Research as a scientific method, Research Design- Concept, classification, Exploratory, Descriptive and Experimental, Case study and casual studies. Value of Research.

Unit-II: Formulation of Business Research Problem and Sample Design

12

Defining business research problem, Review of literature and Formulation of hypothesis. Sample Design —Nature of sample, Censes v/s Sampling, Characteristics of good sample, Pros and Cons of Sampling, Probability and Non-probability Sampling, Sample size, Sampling and non-Sampling Errors

Unit-III: Data Collection and Processing in Business Research

12

Methods and Techniques of data collection- Primary and Secondary data, Questionnaire designing and Development, Attitude Measurement and Scaling. **Data Processing and Analysis in Business Research**: Editing, Coding, Data Entry, Tabulation, Cross-tabulation, Data Presentation, Multivariate analysis, Regression analysis, Discriminant analysis, Factor analysis and Cluster analysis.

Unit-IV: Testing of Hypothesis

14

Parametric vs. Non-parametric tests. Procedure for testing of Hypothesis - Tests of significance for Small and Large samples, Application, t- test, z- test, F- test, ANOVA-One way and Two way classifications and Chi-square test (practical problems). U-test, H-test, K-S test, Wilcoxon rank sum test (W-Test) (only conceptual and theoretical understanding)

Unit-V: Report Writing in Business Research

8

Importance of report, Functions of report, Types of report. Planning report writing - Contents and essentials of research reports. Reference writing style - American Psychological Association (APA) and Harvard Business Review (HBR).

Suggested References:

- 1. William G. Zikmund, Business Research Methods, Thomson.
- 2. Cooper D.R, and Schindler P.S, Business Research Methods, TMH.
- 3. Uma Sekaran, Research Methods for Business, John Wiley and Sons Inc, New York.
- 4. Richard L, and David S.R, Statistics for Management, Pearson Education.
- 5. Amir D. A and Jayavel S, Complete Business Statistics, TMH.
- 6. Krishnaswami O R and Ranganatham M, Methodology of Research in Social Sciences, HPH.
- 7. Murthy S N and Bhojanna U, Business Research Methods, Excel Books.
- 8. Swain A K P C, A Text Book of Research Methodology, Kalyani Publishers.
- 9. Gupta S.P, Statistical Methods, Sultan Chand and Sons.
- 10. C.R. Kothari, Research Methodology-Methods & Techniques, Vishwa Prakashan.
- 11. Dipak Kumar and Bhattacharya, Research Methodology, Excel Books.

Course Code: CPT 2.5

Name of the Course: Relational Database Management System

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes: To learn about different data storage, organization, design techniques and Implementation techniques

Syllabus: Hours

Unit-I: The Entity –Relationship Model

Overview of Database Design, Entities Attributes, relationships, Extended ER Model features Introduction to DBMS - Advantages - Data Abstraction - Data models - Features - Converting ERmodels to relations - Database Manager - DBA Database users.

Unit-II: Relational Model

Relational Model - Query languages - Keys - Query by Example (QBE) - SQL - Introduction - DDL-DML - DCL - Integrity constraints in SQL.

Unit-III: Normalization

Normalization & De-Normalization concepts - Joins and Sub Queries in SQL – Creating Indexes – Views - Sequences and Synonyms.

Unit-IV: Transaction Management

Recovery & Atomicity: Storage types - Failure types - Centralized and Distributed database processing methods need for Concurrency control - Desirable properties of Transaction. Concurrency Control - Types of Locks- Two Phases locking- Deadlock- Time stamp based concurrency control.

Unit-V: PL SQL

PL – SQL: Variables – Printing message – Comment entry. Control Structure If. Else Statement. End Block – Case Construct – While Construct. Cursors, Functions, Stored Procedures & Triggers.

Lab Exercises

- 1. Creation of database(Exercising the commands for creation)
- 2. Simple to complex condition query creation using SQL Plus
- 3. Demonstration of blocks, cursors & database triggers

Forms/Reports

- 4. Creation of forms for the case study assigned.
- 5. Creation of reports based on different queries
- 6. Creation password and security features of applications
- 7. Usage of locking table locking, facilities in applications

NOTE:

- (i) Use Case Studies such as Library Information System, Pay roll system, Bank Information system, Bank information system, Reservation system, Inventory system etc.
- (ii) The creation of Sample database for the purpose of the experiments is expected to be pre-decided by the instructor based on the case study assigned to the students.

- Database Management Systems Raghurama Krishnan, Johannes Gehrke, Third Edition McGraw Hill, Pearson edition, 2006
- 2. Database Mangement Systems Henery F Korth, Tata –Mc Graw Hill
- 3. SQL / PL SQL Deshpande, Dreamtech Publishers.
- 4. Fundamentals of Database Systems –Ramez, Elmasri / Navathe Second edition.
- 5. Oracle PL SQL, The Complete Reference, Loney, McGraw Hill Publishers

Course Code: CPT 3.1

Name of the Course: Forensic Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To understand the conceptual framework of Forensic accounting. Will be able to identify, analyse and interpret indicators of financial fraudulent activity, investigation process and identify situations for their application

Syllabus:	Hours
Unit-I: Introduction to Forensic Accounting	10

Concepts, Meaning, role of forensic accountant, requisite for a successful forensic accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles

Unit-II: Financial Crime Investigation and Financial Statement Fraud 12

Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud -Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment, understatements of liabilities and expenses

Unit-III: Computer Aided Forensic Accounting 12

Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation, data cleaning.

Unit-IV: Forensic Audit

Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit - objectives of forensic audit - benefits of forensic audit - tools for forensic audit.

Unit-V: Cyber Law

Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space

Reference:

- 1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
- 2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
- 3. Saurav K Datta; Statistical Techniques for forensic accounting' e book time moore
- 4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
- 5. Sikandar Sultan; Forensic Accounting; SulthanPublication

Course Code: CPT 3.2

Name of the Course: Corporate Taxes and Planning

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: The course is designed to provide knowledge of direct tax laws and their application in tax planning of corporate entities and to develop skills of the applications of various provisions of direct tax laws in India

Syllabus:	Hours
Unit-I: Basic Framework of Direct Taxation	10

Introduction to taxation, types of taxes, principles, objectives, important definitions. Appraisal of relevant annual finance act. Tax planning and its methods- Areas of tax planning. Assessment of income, filling of returns.

Unit-II: Taxation of Companies

12

Salient features of company taxation - scheme of taxing, business income of companies, business deductions- allowances - set off and carry forward of losses. Deduction under section 80 - MAT provisions - computation of book profits - computation of taxable income and tax liability of company.

Unit-III: Tax Planning for Company

12

Tax planning with reference to setup of a new business, forms of organization, capital structure decision, make or buy, own or lease, retain or replace. Instalment or replace. Instalment or hire decisions.

Unit-IV: Assessment of Firms

12

Introduction, meaning, decisions, Limited Liability Partnership (LLP). Allowable deduction, remuneration and interest to the partners, computation of book profits and total taxable income.

Unit-V: Tax Planning and Employees' Remuneration

10

Procedure of assessment – Types of return and assessment, advance payment of tax, TDS provision, refunds, appeals regulation. Recent trends in direct taxes. (As on when introduced).

- 1. Vinod Singhania and Monika Singhania, Corporate Tax Planning & Business TaxProcedure, Taxmann Publications, New Delhi.
- 2. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi.
- 3. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi.
- 4. Girish Ahuja and Ravi Gupta, Direct Tax Law Theory & Practice, Bharat Law House, New Delhi.
- 1. T G Suresh, Direct Tax Laws, CCH India, New Delhi.
- 2. Monica Duggal, Corporate Tax Planning, New Age, New Delhi.
- 3. Lall, B.B., Direct Taxes, Konark, New Delhi.
- 4. Mehrotra and Goyal, Direct Taxes Tax Planning and Management, Sahitya Bhavan Publications, Agra.
- 5. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.
- 6. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

Course Code: CPT 3.3

Name of the Course: Advanced Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	56 Hrs	

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To familiarize and acquaint the student with application of advanced managerial accounting techniques.

Syllabus:	
Unit-I: Financial Statements & Analysis Techniques	12

Financial Statements: Meaning — Objectives — Types — Uses — Limitations. **Financial Statements Analysis:** Meaning — Objectives — Techniques — Uses — Limitations. **Ratio Analysis:** Meaning — Types— Du Pont Analysis (Including Problems).**Funds Flow Analysis:** Meaning — Preparation of Funds Flow Statement — **Cash Flow Analysis:** Meaning — Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems).

Unit-II: Human Resources Accounting and Responsibility Accounting 10

Human Resources Accounting: Concept — Objectives — Approaches — Limitations (Theory only). **Responsibility Accounting:** Concept — Steps — Responsibility Centre — Types of Responsibility Centres—Preparation of Responsibility accounting reports (Including Problems).

Unit-III: Inflation Accounting and Income Measurement Analysis

Inflation Accounting: Concept – Limitations of historical cost based financial statements – Methods of Inflation Accounting – Current Purchasing Power Method – Current Cost Accounting Method (Including Problems). **Financial reporting:** Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including Problems).

Unit-IV: Financial Measures of Performance and Balanced Score Card 12

Financial Measures of Performance: Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only). **Balanced Score Card (BSC):** Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only).

10

Unit-V: Managerial Decision Making

Introduction: Cost concepts for decision making – Marginal Costing and Decision Making. **Pricing decisions:** Normal price – Minimum price – Depression price - Special price. **Product decisions:** Profit planning - Level of Activity - Dropping a product line - Introducing a new product line - Product/Sales mix decisions - Make or Buy decisions - Key/Limiting Factors (Including Problems).

- 1. Madegowda J: Management Accounting, Himalaya Publishing House;
- 2. Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
- 3. Jawaharlal: Accounting Theory & Practice, Himalaya Publishing House;
- 4. Robert S. Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall;
- 5. Rawat D.S: Accounting Standards, Taxmann;
- 6. Rustagi R.P: Management Accounting, Galgotia;
- 7. Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann;
- 8. Ronald W.Hilton: Managerial Accounting, TMH;
- 9. Belverd E.Needles, Jr: Financial Accounting, Houghton Mifflin Company, USA.

Course Code: CPT 3.4

Name of the Course: Data Analytics Using SPSS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes: To train students in SPSS Software. To expose the students to the analysis of statistical data.

Syllabus:	
Unit-I: Introduction to SPSS	

SPSS – Introduction, Starting SPSS, Data editor, Toolbar, Menu Bar, Edit Menu, View Menu, Data Menu, Transform Menu, Analyse Menu, Graphs Menu. Creating a Data File, Defining Variables, Variable Labels, Missing Values, SPSS Procedure for Creating a Data File, Frequency Distributions, Editing, Coding, Classification and Tabulation

Unit-II: Descriptive Statistics

Graphic Presentation – Measures of Central Tendency – Measures of Dispersion – Skewness **Reliability Analysis:** Cronbanch alpha – **Validity Analysis:** Objectives of Factor Analysis – Designing – Assumptions – Procedure of deriving Factors – Interpreting the Factors, Validation of Factor Analysis – Discriminate analysis – Multi-dimensional Scaling – Checking the internal validity, (Working out problems using SPSS only)

Unit-III: Inferential Statistics

Assumption Checking: Normality – Homogeneity – Linearity – Collinearity – Kolmoglov Smirinov test – Shapiro-Wilk.

Unit-IV: Parametric Tests

Small Samples: 't' test – Assumptions of t- test - Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means – **Analysis of Variance** Assumptions - Procedure - One way and two-way analysis of variance – **Correlation** – **Regression** (Working out problems using SPSS only).

Unit-V: Non Parametric Tests

Chi-Square Goodness of fit Test – Chi-Square Test of Independence – Wilcoxon Sign Test – Mann Whitney U Test – Welch Test – Wilcoxon Paired Sample T Test – Kruskal-Wallis Test – Friedman Test – Spearman's Rank Order Correlation. (Working out problems using SPSS only)

Lab Exercises:

- 1. AN OVERVIEW OF SPSS: Starting an SPSS Session, Creating a New Dataset, Using an Existing Dataset, Manipulating and Merging Datasets, Importing and Exporting Data, Printing Datasets, Descriptive Statistics in SPSS
- 2. GRAPHS: Creating and editing graphs and charts, Bar charts, histograms, percentiles
- 3. Cross Tabulation and chi-square analyses
- 4. Reliability and Validity Analysis
- 5. Parametric Tests
- 6. Non-Parametric Tests

- 1. Levin & Rubin: Quantitative Approaches in Management, Pearson
- 2. SC Gupta: Fundamentals of Statistics, Himalaya
- 3. DC Sancheti & VK Kapoor: Statistics, Sultan Chand & Sons
- 4. Anand Sharma: Quantitative Techniques for Decision Making Himalaya
- 5. SPSS 17.0 for Researchers Dr. S L Gupta, Hitesh Gupta, 2nd Edition, International Book House Pvt. Ltd.

- 6. Data Analysis with SPSS, Version 16 Carrer Nash Cengage Learning India Pvt. Ltd.
- 7. Basic SPSS Tutorial Manfredte Grotenhuis Sage Publications.
- 8. Marketing Research Nargundkar, Tata Mc Graw Hills
- 9. SPSS for Windows, Step; George and Mallery, Pearson
- 10. Data Analysis with SPSS, Carver and Nash, Cengage.

Course Code: CPT 3.5

Name of the Course: Computer Applications in Accounting Using Tally

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	56 Hrs	

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes: To acquire basic knowledge in computerized accounting systems and its applications in the area of business.

Syllabus:		Hours

Unit-I: Introduction to ERP

Definition, Origin and Need for an ERP system, Benefit of an ERP system, Reasons for the growth of ERP market, Roadmap for successful ERP implementation

Unit-II: Creation of a Company, Ledgers, Groups and Voucher Entry

Introduction to Computerized Accounting - Creating a Company - Select - Shut and Alter a Company - Features and Configurations Creating Chart of Accounts: Ledgers and Groups; Creating Inventory Masters: Stock Group - Stock Category - Godown- Unit of Measure - Stock Item; Displaying and altering Inventory Masters - Voucher Entry & Invoicing - Accounting Vouchers - Contra Voucher - Payment Voucher - Receipt Voucher - Journal Voucher - Sales Voucher - Credit Note Voucher - Purchase Voucher - Debit Note Voucher - Reversing Journal Voucher - Memo Voucher - Optional Vouchers - Post-dated Vouchers - Creating a New Voucher Type - Pure Inventory Transactions - Entering Inventory Details in Accounting Vouchers - Invoicing - Voucher Class

Unit-III: Cost Centres and Payrolls

Cost Centres and Cost Categories – Introduction - Applying Cost Centres to Ledger Accounts – Cost Centre Reports Order Processing & Pre-closure of Orders - Purchase Order Processing - Sales Order Processing and Pay rolls

Unit-IV: Advanced Features of ERP

Export and Import of Data - Backup and Restore Company Data - E-mailing - Multi-Currency - Remote access - Support Centre - Password Policy

Unit-V: Reports, TDS and GST

Reports – Introduction – Features - Financial Statements - Balance Sheet - Profit and Loss Account - Trial Balance - Ratio Analysis - Books and Registers - Day Book - Purchase and Sales Registers - Cash/Bank Book(s) - Statements of Accounts – Outstanding bills and Report of Statistics – Tax Deducted at Source – Introduction – Features - Implementation of TDS - Quick Setup – Recording Transactions - TDS Reports – Computation - Challan Reconciliation – Return – e-TDS Return – Goods and Service Tax.

Lab Exercises:

- 1. Creation of a Company, Ledgers and Groups
- 2. Voucher Entries
- 3. Applications of Cost centres to Ledger Accounts and Reports
- 4. Generation of Reports: Financial Statements, Ratio Analysis- Books and Registers Day Book -Purchase and Sales Registers Cash/Bank Book(s)- Outstanding bills-TDS Reports-e-TDS Reports

Course Code: CPT 4.1

Name of the Course: Business Ethics and Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	56 Hrs	

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: Introduction to core business ethics issues and ethical concepts relevant to resolving moral issues in business. Re-examine the knowledge of business and economic concepts from an ethical perspective. Enhanced responsibility and accountability towards business and community through ethical conduct

Syllabus:	
Unit-I: An Overview of Business Ethics	12

Definition and Nature of Business ethics, Need and benefit of business ethics, History of the development of business ethics, Arguments for and against business ethics, Economic issues, Competitive issues, Legal and Regulatory Philanthropic issues, Framework for ethical decision making – Individual factors, organizational factors, Corporate Governance — a dimension of ethical making.

Unit-II: Individual & Organisational Factors

12

Moral philosophy — definition and different perspectives, Teleology and Deontology, The relativist perspective, Virtue ethics, Justice and Fairness, The of care, Integration of the various perspectives, Cognitive moral development, Moral reasoning, The role of Corporate Culture and Leadership, structure and business ethics, Interpersonal relationships in organization, The role of opportunity and conflict.

Unit-III: External and Internal Context

10

Ethical perceptions and international business, Global values, the multinational corporation and various ethical issues, cross cultural, cross religion & cross racial issues.

Unit-IV: Business Ethics in a Global Economy

10

Export and Import of Data - Backup and Restore Company Data - E-mailing - Multi-Currency - Remote access - Support Centre - Password Policy

Unit-V: Corporate Governance

12

Meaning, Accountability issues, current context of CG in India, Board objectives and strategies, role of independent directors, board structure, performance evaluation of board, training and development of directors. Accounting standards & accounting disclosures. Market model and control model, OECD on corporate governance, A historical perspective of corporate governance, Issues in corporate governance, relevance of corporate governance, need and importance of corporate governance, benefits of good corporate governance, the concept of corporate, the concept of governance, theoretical basis for corporate governance, obligation to society, obligation to investors, obligation to employees, obligation to customers, managerial obligation, Indian cases.

Reference Books:

- 1. CSV Murthy; Business Ethics; HPH.
- 2. C.V. Baxi, Corporate Governance, Excel Books.
- 3. O C Ferrell-Business ethics-Biztantra.
- 4. P.S.Bajaj, Raj Agarawal :-Business Ethics Biztrantra
- 5. Steiner And Steiner; Government And Society; Mcgraw-Hill
- 7. Prasad Corporate Governance, Prentice Hall Of India
- 8. Gopalaswamy Corporate Governance, New Age International (P) Ltd.,
- 9. Kitson Alan- Ethical Organisation, Palgrave
- 10. S. K. Chakraborty: Values and Ethics in Organisation, OUP

Course Code: CPT 4.2

Name of the Course: GST and Customs

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: The course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills of computing GST and in filing all the returns involved under the GST.

Syllabus:	Hours
Unit-I: Introduction	12

Meaning, scope and significance of GST; principles of subsummation and taxes subsumed; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Administration in India – GST Council - functions and challenges; GST Network – objectives structure, administration and functions; operational aspects of GST–process of registration for manufacturer, service provider and dealer, etc.; amendment and cancellation of registration; tax invoice, credit and debit notes; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.

Unit-II: Levy and Collection of Tax

12

CGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person, power to grant exemption from tax; Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services; value of taxable supply; Illustrative problems.

Unit-III: Valuation of Goods and Services Under GST

12

Introduction to valuation under GST, meaning and types of consideration; valuation rules; other cases for valuation of supply, imported services and goods; valuation for discount; transaction value – meaning and condition; inclusive and exclusive discount; methods of valuation – computed value, residual value method; rejection of declared value; Illustrative problems

Unit-IV: Input Tax Credit System

10

Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems

Unit-V: Tax Planning and Customs Duty

10

Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage.

- 1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
- 2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
- 3. Raman Singla and Pallavi Singla, Simplified Approach to GST A Ready Referencer, Young Global Publications, Delhi.
- 4. S S Gupta, GST Law and Practice, Taxmann's Publications, New Delhi
- 5. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
- 6. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
- 7. Atul Kumar Gupta, GST Concept and Roadmap, LexisNexis Publications, New Delhi.
- 8. The Central Goods and Services Tax Act and Rules, 2017.

Course Code: CPT 4.3

Name of the Course: Investment and Portfolio Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To acquaint students with the theoretical foundation of modern portfolio theory, the major groups of investors and their investment objectives and constraints, and to master practical skills in investment management, forming capital market expectations and forecasting markets activity to justify major investment portfolio management strategy for equity and fixed-income instruments.

Syllabus:	Hours
Unit-I: Investment Management	10

Nature, Scope, Elements, and Avenues of investment. Investment process and Sources of investment information. Return and Risk - Meaning and Measurement of security Return and Risk. Types of Security Risks - Systematic and Unsystematic Risk, Sources of risk (Numerical problems on computation of return and risk - standard deviation and beta).

Unit-II: Fundamental Analysis

12

Meaning of Fundamental analysis, Economy, Industry and Company analysis. Valuation of Securities: Valuation of asset, Basic valuation model. Bonds valuation – Bond value Behaviour and Yields. Preference stock and Equity stock valuation (Numerical Problems).

Unit-III: Technical Analysis

12

Concept and Tools of Techniques analysis. Dow's theory – Types of Trends, Indicators, Odd Lot Trading, Moving Average Rate of Change. Charts – Technical indicators, Charting Techniques. Efficient Market Hypothesis (EMH) - Basic Concepts, Random-Walk Theory, Weak, Semi-strong and Strong form of EMH. Market inefficiencies, EMH and its implications. Technical analysis Vs Fundamental analysis (Numerical problems on select technical analysis tools).

Unit-IV: Portfolio Management

12

Meaning, Need, Objectives and Process of Portfolio management. Portfolio analysis and Selection of securities. Estimation of return and risk portfolio; Effect of combining the securities. Portfolio theory - Markowitz Model, Sharpe's Single Index Model and Capital Asset Pricing Model. Efficient Frontier and Selection of Optimal Portfolio (Numerical problems on selection of securities for portfolio, CAPM, Sharpe Single Index Model).

Unit-V: Capital Asset Pricing Model

10

Capital Market Line, Security Market Line. Risk Free Lending and Borrowings. Factor models - Arbitrage Pricing Theory (APT); Principles of arbitrage, arbitrage portfolios. Portfolio performance evaluation - Measure of return, Risk adjusted Measures of performance evaluation - Sharpe's Model, Treynor's and Jensen's Model for PF Evaluation and market timing (Numerical problems on APT and Portfolio performance evolution).

- 1. Fischer, D.E, and Jordan, R.J, Security Analysis and Portfolio Management, Pearson Ed.
- 2. S. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India (PHI).
- 3. Haim L and Marshall S, Portfolio and Investment Selection Theory and Practice, PHI
- 4. Pandyan Puneethavarty, Securities Analysis and Portfolio Management, Vikas Publisher.
- 5. Strong R.A, *Portfolio Management Handbook*, South Western College Publishing.
- 6. Kahn, Technical Analysis Plain and Sample Pearson Ed.
- 7. Alexander, Sharpe and Bailey, Fundamentals of Investments, PHI.
- 8. Shapre, William F, Portfolio Theory and Capital Markets, M
- 9. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH.

Course Code: CPT 4.4

Name of the Course: Artificial Intelligence for Business Using R

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes: To impart efficient Data Handling Techniques. To equip students to Statistical Programming Skills based on real life examples and datasets.

Syllabus:	Hours
Unit-I: Artificial Intelligence	

Meaning, scope, nature of business problem solving, cognitive science, knowledge acquisition techniques, knowledge sharing and transformation of knowledge – Inheritable knowledge, machine and robotic knowledge, knowledge mapping system, knowledge V/s skills, re-skills, knowledge creation with the help of AI, forward and backward thinking, value system and mind mapping techniques, human capital analytics.

Unit-II: Introduction to R Programming

Introducing to R – R Data Structures – Help functions in R – Vectors – Scalars – Declarations – recycling – Common Vector operations – Using all and any – Vectorized operations – NA and NULL values – Filtering – Vectorised if-then else – Vector Equality – Vector Element names

Unit-III: Matrices, Arrays and Lists

Creating matrices – Matrix operations – Applying Functions to Matrix Rows and Columns – Adding and deleting rows and columns – Vector/Matrix Distinction – Avoiding Dimension Reduction – Higher Dimensional arrays – lists – Creating lists – General list operations – Accessing list components and values – applying functions to lists – recursive lists.

Unit-IV:

Creating Data Frames – Matrix-like operations in frames – Merging Data Frames – Applying functions to Data frames – Factors and Tables – factors and levels – Common functions used with factors – Working with tables - Other factors and table related functions - Control statements – Arithmetic and Boolean operators and values – Default values for arguments - Returning Boolean values – functions are objects – Environment and Scope issues – Writing Upstairs - Recursion – Replacement functions – Tools for composing function code – Math and Simulations in R

Unit-V: Object Oriented Programming in R

S3 Classes – S4 Classes – Managing your objects – Input/Output – accessing keyboard and monitor – reading and writing files – accessing the internet – String Manipulation – Graphics – Creating Graphs – Customizing Graphs – Saving graphs to files – Creating three-dimensional plots – Interfacing: Interfacing R to other languages – Parallel R – Basic Statistics – Linear Model – Generalized Linear models – Non-linear models – Time Series and Auto-correlation – Clustering

- 1. Norman Matloff, "The Art of R Programming: A Tour of Statistical Software Design", No Starch Press, 2011.
- 2. Jared P. Lander, "R for Everyone: Advanced Analytics and Graphics", Addison-Wesley Data & Analytics Series, 2013.
- 3. Mark Gardener, "Beginning R The Statistical Programming Language", Wiley, 2013
- 4. Robert Knell, "Introductory R: A Beginner's Guide to Data Visualisation, Statistical Analysis and Programming in R", Amazon Digital South Asia Services Inc, 2013.
- 5. S. R. Mani Sekhar and T. V. Suresh Kumar, Programming With R, Cengage India.
- 6. Jeeva Jose, Beginners Guide For Data Analysis Using R Programming, Khanna Publishing House, 2018.
- 7. Andrie de Vries and Joris Meys, R Programming For Dummies.

Course Code: CPT 4.5

Name of the Course: SAP-Enterprise Resource Planning

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Computer Lab: Hands-on-training, Seminar, etc.

Course Outcomes:

Syllabus: Hours

Unit-I: Introduction to ERP

ERP Definition - Characteristics of ERP - Products of ERP - Benefits of using ERP.

Unit-II: Introduction to SAP

 $SAP\ History-SAP\ Product\ line-New\ Products\ of\ SAP-Relation\ of\ New\ SAP\ Products\ with\ the\ core$ $product-Industry\ specific\ Products-Type\ of\ SAP\ Projects-Type\ of\ SAP\ Roles-Architecture\ of\ SAP-System\ Landscape-Types\ of\ data\ used\ in\ the\ SAP\ system$

Unit-III: Initial Screens

How to login to the SAP system – SAP Client / GUI – SAP Session - What it is – How to open a new Session – Create new Sessions – Navigation between Sessions – Transactions and Activities – Shortcuts or Transaction Codes – SAP Easy Access screen – SAP IMG screen – Difference between Easy Access and IMG screens

Unit-IV: Enterprise Structure

What is Enterprise Structure – The different types of Enterprise Structure – Company structure in real time – Company structure for each process – MM Structure against other process structure – Enterprise Structure terms in real time against those used in the SAP system – Definitions of the elements of enterprise structure – Creation of Enterprise Structure elements in the SAP system: Group, Company, Plant, Store, Purchasing Department, Valuation Area, Controlling Area; – Assignment of the Enterprise Structure elements in the SAP system: Assign Company to Group, Assign Plant to Company, Assign Store to Plant, Assign Purchasing Departments, Assign Controlling Are

Unit-V: SAP Modules

HR Management – Material Management – Production Planning – Financial Accounting – Sales and Distribution – Information Technology – Supply Chain Management – Customer Relationship Management – Management Accounting – Solutions Management

- 1. Norman Matloff, "The Art of R Programming: A Tour of Statistical Software Design", No Starch Press, 2011.
 - 2. Jared P. Lander, "R for Everyone: Advanced Analytics and Graphics", Addison-Wesley Data & Analytics Series, 2013.
 - 3. Mark Gardener, "Beginning R The Statistical Programming Language", Wiley, 2013
 - 4. Robert Knell, "Introductory R: A Beginner's Guide to Data Visualisation, Statistical Analysis and Programming in R", Amazon Digital South Asia Services Inc, 2013.
 - 5. S. R. Mani Sekhar and T. V. Suresh Kumar, Programming With R, Cengage India.
 - 6. Jeeva Jose, Beginners Guide For Data Analysis Using R Programming, Khanna Publishing House, 2018.
 - 7. Andrie de Vries and Joris Meys, R Programming for Dummies.

Course Code: OEP 2.6

Name of the Course: Information Systems and E Commerce

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To provide the students with an understanding of an effective -Commerce solution architecture, web architecture, interoperable and secure information system.

Syllabus:	Hours
Unit-I: Introduction to Information Systems	10

(a) Introduction to Organization – Decision levels – Managerial roles – Information needs of Management. (b) Information System – Definition – Features – System concepts – Framework for Information Systems – Strategic uses of Management Information Systems – Future of IS in an Organization – Business Process Reengineering.

Unit-II: Information System Components

12

(a) Hardware – Input and Output devices – Computer Memory (Primary, Secondary & Cache) – Memory Access Time – File Structures – Network Components. (b) Software – Operating System software – Application software – Groupware – Multiprogramming – Multi tasking. (c) Database – Definition - Data Capture – Data Integrity – Components of Database Management Systems

Unit-III: Electronic Frame Works

12

Electronic Commerce – Electronic Commerce Frame Work, Electronic Commerce and Media Convergence, Anatomy of E- Commerce appellations, Electronic Commerce Consumer applications, Electronic Commerce Organization Applications. Consumer Oriented Electronic Commerce – Consumer- Oriented Applications, Mercantile Process Models, Mercantile Models from the Consumers' Perspective, Mercantile Models from the Merchants' Perspective.

Unit-IV: Electronic Payment Systems

12

Electronic Payment systems – Types of Electronic Payment Systems, Digital Token – Based Electronic Payment Systems, Credit Card- Based Electronic Payment Systems, Risk and Electronic Payment systems, Designing Electronic Payment Systems.

Unit-V: Corporate Data Warehouse

10

Corporate Digital Library – Dimensions of Internal electronic Commerce Systems, Types of Digital Documents, Issues behind Document Infrastructure, Corporate Data Warehouse Advertising and Marketing on the Internet – Information based marketing, advertising on Internet, on-line marketing process, market research.

- 1. Ravi Kalakota & A. B. Whinstong "Frontiers of Electronic Commerce", Pearson Education, India, 2006.
- 2. Daniel Minoli, Emma Minoli: "Web Commerce Technology Handbook" Tata McGraw Hill 2007
- 3. J Christopher W, Theodore HKC, Global Electronic Commerce: Theory and Case Studies. Universities Press, 2001.
- 4. Kamlesh K Bajaj, "E Commerce, Second Edition", Tata Mc Grew Hill Publishers

Course Code: OEP 3.6

Name of the Course: Social Media Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies and Field Work, etc.

Course Outcomes: To identify the best practices in social media marketing. Connect business objectives to appropriate Social Media tactics. Create strong content that engages their target audience with their marketing message.

Syllabus:	Hours
Unit-I: Foundations of Social Media Marketing	10

Introduction to social behavior and participation- Zones of social media- characteristics of social media-Infrastructure of social media- Business Models and Monetization- The 5th P of Marketing- Careers in social media- Social media marketing strategy- Strategic planning and Social media marketing- Phases of social Media Marketing Maturity- Social media campaigns- Strategic planning process- Social Media policy.

Unit-II: Social Media Consumer Behavior

12

Social consumers- Segmenting and Targeting for Social media consumers- Social identity- Social Touch points- Social media usage- Motives and Attitudes influencing social media activities- Privacy salience-Social media segments- Micro blog user types- Community structure in Social media-Group influence in Social media.

Unit-III: Zones of Social Media

12

Social community zone- Participation in social networks- Marketing applications in social community zone- Social Engagement and relationship- Social publishing zone- Publishing content- developing and organising content- Social publishing strategies- Social entertainment zone- Social games- Categorising social games- Alternate Reality Games- Social music, Social TV and Social celebrity

Unit-IV: Social Media Commerce and Data Management

12

The Zone of Social Commerce-Social Commerce strategies-Strategies and benefits of social commerce-Research errors and biases-Social Data Management-Ideas in online community-influence network-Social capital.

Unit-V: Social Media Metrics

10

Role of social media in research- Social media listening Primary Social media research- Social Media Measurement- The process of evaluation and measurement- Social media marketing metrics matrix-Digital shopping.

- 1. Van Dijck, J. (2013). The Culture of Connectivity, Oxford University Press. NY
- 2. Tuten, T. & Solomon, M. (2013). Social Media Marketing. Boston, MA: Pearson.
- 3. Guy Kawasaki and Peg Fitzpatric, *The Art of Social Media: Power Tips for Power Users* Portfolio/Penguin- 2015
- 4. Randy Hlavac, Social IMC: Social Strategies with Bottom-Line, 2014.
- 5. Leslie Poston, Social Media Metrics for Dummies, John Wiley and Sons, 2012.

MODEL QUESTION PAPER (For 80 Marks)

TUMKUR UNIVERSITY

I/II/III/IV Semester M. Com (IS) Degree Examination, Month, Year (Revised-CBCS Scheme)

COMMERCE

Time: 3Hrs

Paper no: Title of the Paper

Max. Marks: 80

SECTION-A 1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks ($10 \times 2 = 20$) b. c. d. e. f. g. h. i. j. k. 1. **SECTION-B** Answer any three questions. Each question carries 5 marks ($3 \times 5 = 15$) 2. 3. 4. 5. 6. **SECTION - C** Answer any three questions. Each question carries 15 marks $(3 \times 15 = 45)$ 7 8 9 10 11

TUMKUR UNIVERSITY

I/II/III/IV Semester M. Com (IS) Degree Examination, Month, Year (Revised -CBCS Scheme)

COMMERCE

MODEL QUESTION PAPER (For 50 Marks)

Time: 3Hrs

Paper no: Title of the Paper

Max. Marks: 50

	SECTION-A
1.	Answer any ten of the following sub-questions. Each sub-question carries 2 marks (5 \times 2 = 10)
	a.
	b.
	c.
	d.
	e.
	f.
	g.
	SECTION-B
	Answer any two questions. Each question carries 5 marks (2 \times 5 = 10)
2.	
 3. 	
4.	
	SECTION – C
	Answer any two questions. Each question carries 15 marks $(3 \times 15 = 45)$
7	
8	
9	