

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

Paper	Title of the Paper	Theory Hrs per week	Credits	Sem. Exam Duration	Marks		
					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
II 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
III Semester							
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
IV Semester							
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	--	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 beginning of the III semester and the students has work during 3rd and 4th semester and submit the project report before the end of the term 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 beginning of 3rd semester.

Name of the Program: Master of Commerce (Information System)		
Course Code: CPT 1.1		
Name of the Course: ORGANISATIONAL 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
<p>Organisation: Definition – Organisational Theories: Classical Theory- Neo classical Theory- Contemporary Theory- Systems Approach- Contingency Approach</p> <p>Organisational Behaviour (OB): Concept – Characteristics – Scope – Need to study OB- Theories of OB – McKinsey 7S Framework</p> <p>Organisational Structure and Design: Line- Staff- Functional- Divisional- Project- Matrix- Virtual Organisational Structure</p>		
Unit-II: Organisational Change, Development, Culture		12
<p>Organisational Change: Dynamics of changes- Concept- Nature- Process- Forms- Evolution- Models of change-Resistance to change- Strategies to overcome resistance to change- Role of Change Agent</p> <p>Organisational Development (OD) and OD Interventions: Steps- History- Process- Models of OD- Five OD Interventions</p> <p>Organisational Culture: Concept- Role of Culture- Types- Traits- Towards building a sustainable culture- Culture by choice v/s Culture by chance- Creation of ethical Organisational culture and changing to suit the dynamic world</p>		
Unit-III: Leading and Motivating		12
<p>Leadership: Meaning- Importance – Leadership Theories -Charismatic-Trait-Behavioral-Situational; Leadership Styles</p> <p>Motivation: Meaning- Importance - Theories of Motivation – Maslow’s -Herzberg’s-McGregor X and Y Theory- McClelland’s-Alderfer’s- Vroom’s- Porter-lawler- Equity- Carrot and Stick.</p>		
Unit-IV: Behavioral values and OB		14
<p>Individual Behaviour: Interpersonal Behaviour and Transactional Analysis- Personality and Values- Perception-Attitude- Learning</p> <p>Group Behaviour: Group Dynamics- Group Norms-Roles-Status-size-leadership-composition- Proxemics and Group Dynamics- Group Cohesiveness</p> <p>Organisational Behaviour: Workforce Diversity- Cross Culture Organisational Behaviour- Organisational Justice and Whistle Blowing</p>		
Unit-V: Organisational Communication and Conflict Management		8
<p>Organisational Communication: Concept- Process- Elements- Types- Barriers and Measures to overcome barriers of organisational communication</p> <p>Conflict Management: Conflict Thoughts- Functional and Dysfunctional Conflict- Process of conflict and Managing conflict- Power and Politics in Organization.</p>		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Robins P. Stephen& Judge: Organizational Behavior, 12/e PHI, New De1hi; 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 		

Name of the Program: Master of Commerce (Information System)		
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		12
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
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.		
Suggested Readings:		
<ol style="list-style-type: none"> 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 		

Name of the Program: Master of Commerce (Information System) 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: <ol style="list-style-type: none"> 1. Marshall B Romney & Paul John; Accounting Information Systems; Pearson Publications-10th edition 2. Robert L Hurt; Accounting Information Systems; McGraw-Hill Education; 4th edition 3. S. P. N Singh; Accounting Information Systems; ABD Publisher 2018. 4. Gelinias; Accounting Information Systems; South-Western (14 August 2004) 		

Name of the Program: Master of Commerce (Information System)		
Course Code: CPT 1.4		
Name of the Course: IND AS and IFRS		
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 Indian Accounting Standards and implications of their use in modern business. The course examines the application of Ind AS in preparation of financial statements.		
Syllabus:		Hours
Unit-I: Introduction		10
Introduction to Accounting standard. and IND AS; Indian scenario prior to the introduction of IND AS, Limitations of AS, emergence, need and benefits of global accounting standards; convergence vs. adoption of IFRS; About IND AS, list of IND AS, how IND AS are numbered and structured; IND AS applicability for companies, NBFC and Insurance companies		
Unit-II: INDAS on presentation of items in the		8
INDAS 1 - Presentation of financial statements: Introduction, objective and scope of IND AS 1, general features of financial statements, structure and content of financial statements (Division I and Division II), classification of current and non-current, operating cycle Including problems; how IND AS 1 is different from AS 1 INDAS 7 - Cashflow statements: Introduction, objectives, benefits of cash flow information; presentation of statement of cash flows (operating, financing and investing activities); problems on direct and indirect method		
Unit-III: INDAS on assets of the financial statements		12
INDAS 2 - Inventories: Introduction, important definition, objectives, scope of IND AS 2; Measurement of inventories, problems including FIFO and weighted average method INDAS 16 - Property, Plant and equipment: Introduction, objective and scope; initial recognition of PPE (calculation of cost of PPE), depreciation of PPE; subsequent recognition of PPE (Cost model, Revaluation model) INDAS 38 - Intangible assets: Introduction, meaning, objectives, scope, recognition of intangible assets from different sources. Measurement of intangible assets after recognition (Cost model and revaluation model)		
Unit-IV: INDAS on items impacting the financial statements		12
INDAS 12 - Income taxes: Introduction, important definitions, objectives, recognition, Computation of deferred tax assets / liabilities.		
Unit-V: INDAS on disclosures in the financial statements		14
INDAS 24 - Related party disclosures: Introduction, important definition, related party issue - why disclosure is required, related party relationships, who are not deemed to be related		
References:		
<ol style="list-style-type: none"> 1. Marshall B Romney & Paul John; Accounting Information Systems; Pearson Publications-10th edition 2. Robert L Hurt; Accounting Information Systems; McGraw-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) 		

Name of the Program: Master of Commerce (Information System)		
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:		Hours
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:		
<ol style="list-style-type: none"> 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. 		

Name of the Program: Master of Commerce (Information System)		
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:		
<ol style="list-style-type: none"> 1. Exercises on simple Excel sheets creation, Apply filter and sort. 2. Exercises for usage of functional and short cut keys. 3. Exercises using Mathematical 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**

Name of the Program: Master of Commerce (Information System)		
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		
Suggested Readings:		
<ol style="list-style-type: none"> 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 Electronic Commerce – Addison Wesley, 2004. 4. Micheal Papaloelon 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. 		

Name of the Program: Master of Commerce (Information System)		
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: Familiarizing 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 ideas. 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:		
<ol style="list-style-type: none"> 1. Weston and Brigham, <i>Essentials of Managerial Finance</i>, The Dryden Press. 2. James Vanhorne, <i>Fundamentals of Financial Management</i>, Prentice Hall Inc. 3. John Hampton, <i>Financial Decision Making – Concepts, Problems & Cases</i>, PHI. 4. Schall and Haley, <i>Financial Management</i>, McGraw Hill, New York. 5. Brealey and Myres, <i>Principles of Corporate Finance</i>, McGraw Hill, New York. 6. Ross S.A., Westerfield, R.W. and Jordan, B.D., <i>Fundamentals of Corporate Finance</i>, TMH. 7. Ehrhardt, and Brigham, <i>Corporate Finance–A Focussed Approach</i>, Thomson South-Western. 8. Prasanna Chandra, <i>Financial Management, Theory and Practice</i>, Tata McGraw Hill. 9. Khan and Jain, <i>Financial Management</i>, Tata McGraw Hill. 10. I.M. Pandey, <i>Financial Management</i>, Vikas Publishing House. 11. Chakraborty and others, <i>Financial Management and Control</i>, 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.

Name of the Program: Master of Commerce (Information System)		
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.		
Suggested Readings:		
<ol style="list-style-type: none"> 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 Jeffrey 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, Michele 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.

Name of the Program: Master of Commerce (Information System)		
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:		
<ol style="list-style-type: none"> 1. William G. Zikmund, <i>Business Research Methods</i>, Thomson. 2. Cooper D.R, and Schindler P.S, <i>Business Research Methods</i>, TMH. 3. Uma Sekaran, <i>Research Methods for Business</i>, John Wiley and Sons Inc, New York. 4. Richard L, and David S.R, <i>Statistics for Management</i>, Pearson Education. 5. Amir D. A and Jayavel S, <i>Complete Business Statistics</i>, TMH. 6. Krishnaswami O R and Ranganatham M, <i>Methodology of Research in Social Sciences</i>, HPH. 7. Murthy S N and Bhojanna U, <i>Business Research Methods</i>, Excel Books. 8. Swain A K P C, <i>A Text Book of Research Methodology</i>, Kalyani Publishers. 9. Gupta S.P, <i>Statistical Methods</i>, Sultan Chand and Sons. 10. C.R. Kothari, <i>Research Methodology-Methods & Techniques</i>, Vishwa Prakashan. 11. Dipak Kumar and Bhattacharya, <i>Research Methodology</i>, Excel Books. 		

Name of the Program: Master of Commerce (Information System)		
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		
<ol style="list-style-type: none"> 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		
<ol style="list-style-type: none"> 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:		
<ol style="list-style-type: none"> (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. 		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Database Management Systems - Raghurama Krishnan, Johannes Gehrke, Third Edition – McGraw Hill, Pearson edition, 2006 2. Database Management 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 		

Name of the Program: Master of Commerce (Information System)		
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		12
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		10
Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space		
Reference:		
<ol style="list-style-type: none"> 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; Statisical Techniques for forensic accounting' e book time moore 4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication 5. Sikandar Sultan; Forensic Accounting; SulthanPublcation 		

Name of the Program: Master of Commerce (Information System)		
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: Introduction		10
Introduction: Basic concepts; Residential status and incidence of tax; Types of companies; and Revenue trends		
Unit-II: Computation of Income of Corporate Assessee:		12
Income from house property; Income from business or profession; Capital gains; Income from other sources; Aggregation of income and Set-off and carry forward of losses; Deductions; Computation of taxable income.		
Unit-III: Minimum Alternate Tax (MAT):		12
Applicability of MAT; Book profit; MAT computation; Tax liability; MAT credit.		
Unit-IV: Payment of Tax, Assessment and Return of Income:		12
Advance payment of tax; Tax deduction and Tax collection at source; Assessment; Filing of Returns, Refund of Tax; Interest; Penalties.		
Unit-V: Corporate Tax Planning:		10
Tax evasion, Tax avoidance, Tax planning, and Tax management; Tax planning with reference to: nature of business, location of business employee remuneration, form of business, financial management decisions, managerial decisions, scientific research, restructuring and amalgamation or demerger of companies.		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Vinod Singhania and Monika Singhania, Corporate Tax Planning & Business Tax Procedure, 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. 		

Name of the Program: Master of Commerce (Information System)		
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:		Hours
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		12
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).		
Unit-V: Managerial Decision Making		10
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).		
Suggested Readings:		
<ol style="list-style-type: none"> 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. 		

Name of the Program: Master of Commerce (Information System)		
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:		Hours
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: Cronbach 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 Smirnov 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:		
<ol style="list-style-type: none"> 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 		
Suggested Readings:		
<ol style="list-style-type: none"> 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.

Name of the Program: Master of Commerce (Information System)		
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:		
<ol style="list-style-type: none"> 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 Repots 		

Name of the Program: Master of Commerce (Information System)		
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:		Hours
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:		
<ol style="list-style-type: none"> 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 		

Name of the Program: Master of Commerce (Information System)		
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 subsumption 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: 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.		
Suggested Readings:		
<ol style="list-style-type: none"> 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. 		

Name of the Program: Master of Commerce (Information System)		
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).		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Fischer, D.E, and Jordan, R.J, <i>Security Analysis and Portfolio Management</i>, Pearson Ed. 2. S. Kevin, <i>Security Analysis and Portfolio Management</i>, Prentice Hall of India (PHI). 3. Haim L and Marshall S, <i>Portfolio and Investment Selection Theory and Practice</i>, PHI 4. Pandyan Puneethavarty, <i>Securities Analysis and Portfolio Management</i>, Vikas Publisher. 5. Strong R.A, <i>Portfolio Management Handbook</i>. South Western College Publishing. 6. Kahn, <i>Technical Analysis – Plain and Sample</i> Pearson Ed. 7. Alexander, Sharpe and Bailey, <i>Fundamentals of Investments</i>, PHI. 8. Shapre, William F, <i>Portfolio Theory and Capital Markets</i>, M 9. Prasanna Chandra, <i>Investment Analysis and Portfolio Management</i>, TMH. 		

Name of the Program: Master of Commerce (Information System)		
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: Data Frames		
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		
Suggested Readings:		
<ol style="list-style-type: none"> 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. 		

Name of the Program: Master of Commerce (Information System)		
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		
Suggested Readings:		
<ol style="list-style-type: none"> 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. 		

Name of the Program: Master of Commerce (Information System)		
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 , Smart Cards 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.		
Suggested Readings:		
<ol style="list-style-type: none"> 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 		

Name of the Program: Master of Commerce (Information System)		
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.		
Suggested Readings:		
<ol style="list-style-type: none"> 1. Van Dijck, J. (2013). <i>The Culture of Connectivity</i>, Oxford University Press. NY 2. Tuten, T. & Solomon, M. (2013). <i>Social Media Marketing</i>. Boston, MA: Pearson. 3. Guy Kawasaki and Peg Fitzpatric, <i>The Art of Social Media: Power Tips for Power Users</i> Portfolio/Penguin- 2015 4. Randy Hlavac, <i>Social IMC: Social Strategies with Bottom-Line</i>, 2014. 5. Leslie Poston, <i>Social Media Metrics for Dummies</i>, 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

Paper no: Title of the Paper

Time: 3Hrs

Max. Marks: 70

SECTION-A

1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks (8 X 2 = 16)
- a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.
 - h.
 - i.
 - j.

SECTION-B

Answer any three questions. Each question carries 5 marks (3X6 = 18)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION – C

Answer any three questions. Each question carries 15 marks (3 X 12 = 36)

- 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)

Paper no: Title of the Paper

Time: 3Hrs

Max. Marks: 50

SECTION-A

1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks (5 X 2 = 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION-B

Answer any two questions. Each question carries 5 marks (2 X 5 = 10)

- 2.
- 3.
- 4.

SECTION – C

Answer any two questions. Each question carries 15 marks (3 X 15 = 45)

- 7
- 8
- 9