



# 2021-22 **AQAR**

# **Annual Quality Assurance Report**

# **Criterion 1-**

# **1. - Curriculum Design and Development**

Details of courses offered by the institution that focus on employability during the year.

# Course Code: BBA (SEC - SB)

# Name of the Course: Digital Fluency

Co	urse Credits	No. of Hours per week	Total No. of Teaching Hours	
	2 Credits	3 Hrs	15 hours of theory and 30 hours of practical's	
Pedago	ogy: Classroom lec	ture, Flipped classroom learning, Pra	actical etc.	
Course	e Outcomes: On su	accessful completion of the course	e, the students will be able to	
٠	Learn how machine	es can be made to learn from data and	carry out human tasks.	
•	Understand the imp	portance of Big Data Analytics (BDA)	in different fields.	
•	Learn how to perfo	rm data analysis in Excel using pivot	ables and pivot charts.	
•	Understand the cor	e concepts of Internet of Things (IoT),	discover the skills that are required for IoT and	
	understand how Io	Γ system works.		
•	Understand the imp	portance & service models of Cloud C	omputing in different fields.	
•	Understand the ba	sic aspects of Cyber security & how it	safeguards various sectors in the industry	
		Syllabus		
Regis	tration- Future Ski	Ils Course Registration Process		
Modul	e No. 1: Emerging	g Technologies (05 Theory hours a	and 10 practical hours)	
Over	view of Emerging '	Technologies:		
i.	Artificial Intellige	nce, Machine Learning, Deep Lear	ning,	
ii.	Database Manage	ement for Data Science, Big Data A	analytics,	
iii.				
iv.				
v.	Cyber Security and Types of cyber attack			
Module No. 2: Applications of Emerging Technologies (05 Theory hours and 10 practical hours)				
Applications of emerging technologies:				
i. Artificial Intelligence				
ii. Big Data Analytics				
iii. Internet of Things				
iv. Cloud Computing				
1				

# Module No. 3: Building Essential Skills Beyond Technology (05 Theory hours and 10 practical hours)

- Importance of the following:
- i. Effective Communication Skills
- ii. Creative Problem Solving & Critical Thinking
- iii. Collaboration and Teamwork Skills
- iv. Innovation & Design Thinking
- v. Use of tools in enhancing skills

# **References to learning resources:**

1. The learning resources made available for the course titled "Digital 101" on Future Skills Prime Platform of NASSCOM

#### **EMPLOYABILITY SKILLS**

### 5.2 INTERNATIONAL FINANCIAL REPORTING STANDARD

Introduction	Meaning and need of Accounting standards, List of IFRS and Ind AS, convergence of IFRS in to Ind AS, opportunities and challenges faced by India in implementation of Ind AS		
Accounting for Assets and Liabilities	<ol> <li>PPE – Ind AS 16</li> <li>Investment Property – Ind AS 40</li> <li>Government Grants – Ind AS 20</li> <li>Borrowing Costs – Ind AS 23</li> <li>Intangible assets – Ind AS 38</li> <li>Impairment of Assets - Ind AS 36</li> <li>Leases – Ind AS 17</li> <li>Inventories – Ind AS 2</li> <li>Revenue from contracts with customers - IndAS 115</li> <li>Provisions, contingent liabilities and contingent assets - Ind AS 37</li> <li>Accounting policies, changes in accounting estimates and errors – Ind AS 8</li> <li>Events after Reporting Period - Ind AS 10</li> </ol>		
Presentation of	(Note The standards to be thought in the aboveorder) Presentation of Financial statement in accordancewith the Companies Act 2013, Schedule III		
Financial	Statement of Financial Position		
Statements	Statement of Comprehensive Income - Statement of P and L		
A	Ind AS – 103 Business combinations		
Accounting for groups	Focus on controllable interests and Non Controllable interests		
Disclosure standards1. Related Party Disclosure – Ind AS 24 2. Earnings Per share - Ind AS 33 3. Interim Financial reporting - Ind AS 34 4. Operating segments - Ind AS 108			

#### 5.3 INCOME TAX - I

Course Outcome: The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

#### Unit 1: INTRODUCTION TO INCOME TAX 10 Hrs

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2: EXEMPTED INCOMES 04 Hrs

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

Unit 3: RESIDENTIAL STATUS 10 Hrs

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 4: INCOME FROM SALARY 20 Hrs

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity - Commutation of Pension -Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 5: INCOME FROM HOUSE PROPERTY 12 Hrs

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property. Course Outcome:

Objective of this subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

#### Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 Hrs

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2: CAPITAL GAINS

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

16 Hrs

10 Hrs

Unit 3: INCOME FROM OTHER SOURCES

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME06 Hrs

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQ Band 80 U. (theory Only)

Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 08Hrs

Meaning – Provision for Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property  $\Box$  computed income may be given).

#### 4.5 E-BUSINESS AND ACCOUNTING OBJECTIVE:

The objective of the subject is to familiarize the students with E- Commerce models and Tally

#### UNIT 1. E-BUSINESS 10 Hrs

Introduction, E-Commerce – Definition, History of E-commerce, Difference between E - Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages/Disadvantages of e-commerce, E-Commerce business models – major B to B, B to C model, Consumer-toConsumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web auctions, virtual communities, portals, e-business revenue models.

#### UNIT 2. HARDWARE AND SOFTWARE FOR E-BUSINESS 10Hrs

Web server – Internet – World Wide Web - hardware and software for web servers, web hosting choices – shopping cart.

Unit 3: GETTING STARTED WITH TALLY 10Hrs Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

#### Unit 4: CONFIGURING TALLY 16Hrs

General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

#### Unit 5: REPORTS IN TALLY: 10Hrs

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

#### Bangalore University Bangalore

Syllabus and Scheme for MruduKousalya at UG level IV Semester B.A, B.Ss, B.C.A,B.Com, BBM or BHM

No. of Credits: 2 No. of Hours:42 Max Marks: Internal Assessment: <u>30</u> 70

#### **Personality Development**

#### Introduction:

Personality Development is a development of the organized pattern of behaviours and attitudes that make a person distinctive. It is concerned with the views of others and how they realize you and what they see in you .It occurs by on -going interaction of temperament, character and environment.Erik Erikson provided an insight full description as to how personality develops based on his extensive experience. He has identified eight phases of the socialisation process of an individual. Five of them occur during infancy, childhood and adolescence. Personality Development is different from self-development which is generally perceived as same. They are related to each other.

But eastern philosophy in general and Indian spirituality in particular understands personality from a different context. Swami Vivekananda says, "Personality Development in the real sense refers to deeper level of a person".Hence, he opines that a study of personality should start from a clear grasp of nature of our mind, and how it functions. Mind has four fold functions likemanas, buddhi, chitta and ahamkara.He has identified four essential qualities for personality development. They are faith in oneself, think positive thoughts, attitude towards failures and mistakes, self-reliance& renunciation and service.

#### Unit:1 18 HRS

Self-Awareness: Meaning of self-awareness-Components –Improving self-awareness-Benefits of Understanding self

*Goal setting*: Meaning of goal and goal setting – Short, medium and long term goals-Importance of goal setting- Choices/selection of setting goals-Steps for goal setting –SMART goals. *Creativity*: Meaning of Creativity - Difference with Innovation-Barriers to creativity-Steps to stimulate creativity-Understanding and importance of human values-Difference with ethics, Ideals in life – Becoming a role model

# Unit -12 HRS

Interpersonal Skills-Meaning of Interpersonal skills- Need to develop Interpersonal skills-Components of Interpersonal skills- Techniques required to improve skills- Benefits of effective interpersonal skills

Stress Management: Meaning of stress- Factors causing stress- Positive and negative types of stress- Effects of stress on body and mind-Stress removal techniques.



*Time Management:* What and why of Time Management – Necessity and benefits of time management – Tools of time management-How to manage time wisely

Leadership Development: Meaning and Importance-Types of leadership styles-Theories of leadership

#### Pedagogy:

- 1. Activities exercises and assignments have to be given not less than 40% weightage
- 2. Appropriate Case studies could be used
- 3. You tube videos to be used effectively

#### **References:**

- 1. Vikas (Life skills Manual) : Published by:Member Secretary & Executive Director,KarnatakaJnanaAayoga (Karnataka Knowledge Commission) Govt of
- \* Karnataka ,Copy Right:2010 Karnataka JnanaAayoga
- 2. ManikaGhosh, "Positivity A way of Life", Published by Orient Blackswan Pvt Ltd
- 3. Swami Vivekananda, "Personality Development", Published by Ramakrishna Math And Ramakrishna Mission (December 2011)

#### **Eligibility for teaching:**

This subject could be thought by all teachers who have undergone some training or other in the given topics. Regular trainers could also be explored

# Name of the Program: Master of Commerce

# Name of the Course: 3.3 (Accounts) CORPORATE REPORTING PRACTICES- I

		REPORTING PRACTICES- I		
Course Credits		Total No. of Teaching Hours		
4 Credits	4 Hrs	60 Hrs		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to				
understand the reporting aspects of different elements, standards of Financial				
Statements.				
Syllabus:				
MODULE 01 : Conceptual Introduction- Framework and statements - objectives to p Accrual Basis, Going Concern on relevant and reli recognition of the element elements of financial state capital maintenance. IND-AS: Introduction to I implementation of the In statements as per schedule ii Standards converged with IFR MODULE 02: Measurement B Ind AS 8: Accounting Polic (Provisions) , Ind AS 10: Ever Fair Value Measurement- (Pro	its purpose- scope of the " prepare financial statement- qualitative aspects of finable information- elements of financial statements- financial capital "ND- AS, Adoption vs dian Accounting Stance i to the companies' act, 20 S. <b>ased on Accounting Polici</b> cies, Changes in Accourter ents after the Reporting Per evisions), Ind AS 20 "Account ant Assistance"-(Provisions)	maintenance vs. Physical Convergence, roadmap for dards (IND- AS), Financial 013- list of Indian Accounting es nting Estimates and Errors- eriod- ( <b>Provisions</b> ), Ind AS 113: unting for Government Grants <b>G</b> ), Ind AS 102 "Share Based		
Standards"-(Provisions)				
MODULE 03: Asset Based Sta	ndards			
Ind AS 2 "Inventories" - Ind AS 16 "Property, Plant and Equipment"- Ind AS 116 "Leases"- Ind AS 23 "Borrowing Costs" -Ind AS 36 "Impairment of Assets"- Ind AS 38 "Intangible Assets"- Ind AS 40 "Investment Property"				
(Note : Provisions & Practical	-	r all IND AS)		
Module 04: Liability Based Standards Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets" - Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements. (Note : Provisions & Practical Problems to be taught)				
Module 05: Revenue Based Standards				
	ustomer, Income, perfor y of Ind AS 115, Recognitio ansaction price, disclosure	mance obligation, Revenue, n and identifying performance requirements in Financial		

#### Suggested Books/Articles/Links for References:

- 1. CA Anand Banka- Comprehensive guide to IND AS implementation.
- 2. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard
- 3. CA. Kamal Garg, Corporate Social Responsibility, Bharath Publication
- 4. Sanjay K Agarwal, Corporate Social Responsibility in India, SAGE Response
- 5. IFRS for India, Dr.A.L.Saini, Snow white publications
- 6. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- 7. IFRS explained A guide to International financial reporting standards by BPP learning Media
- 8. IFRS for finance executives by Ghosh T P, taxman allied services private limited
- 9. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
- 10. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
- 11. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
- 12. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons

13.https://www.icai.org/post.html?post\_id=16002

## Name of the Program: Master of Commerce

#### Name of the Course: 3.5 (Accounts) CORPORATE TAX PLANNING

<b>Course Credits</b>	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** Corporate tax planning is a specific and specialized area where the students may acquire knowledge on the subject. Corporate tax planning as a subject is very interesting to know how the corporate assesses plan to utilize various provision as provided in the Income Tax Act 1961 with an objective to minimize their tax liability. The students have to keep themselves updated with Finance Act applicable for respective financial year.

#### Syllabus:

**Module 1: Basic frame work of Direct Taxation** – Introduction to Taxes, History of Taxation in India- Principles of Direct Taxation- Appraisal of Annual Finance Act, Tax Planning and its methods, Advance Tax Rulings .**(Provisions)** 

**Module 2: Assessment of Company** – Meaning, Types, Salient features of company taxation, – Head – wise computation of income of companies, Depreciation U/S 32 - set-off and carry forward of losses, deductions from gross total income 80G-80GGA-80GGB,80JJA,80IA-80IB-80IC, Calculation of Taxable Income and Tax Liability as per Normal Provisions, MAT (Minimum Alternative Tax) 115 JB and Tax Credit. **(Provisions and Practical Problems)** 

**Module 3: Tax planning and Management** - Meaning, Objectives, Scope, Tax Avoidance, Tax Evasion, and Tax Management-Tax planning with reference to setting up of new business, Location of new business, Nature of new Business, Forms of Organization- Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, Tax Haven, Vivad se Viswas, (Settlement of Pending Litigations).(**Provisions**)

#### Module 4: Corporate Restructuring & Tax Planning -

Capital Structure Issues & Issues of Bonus Shares, Make or Buy, Own or Lease, Retain or Replace, Repairs, Renewal, Transfer pricing. **(Provisions and Practical Problem)** 

Contemporary Issues like Direct Tax Code and its implication to various Indian sectors, Budget Implications to Income Tax provisions.**(Provisions)** 

**Module 5: Tax Payments-** E-TDS/TCS, advance payment of tax, e-filing of tax returns and assessments, CBDT Tribunal, Appeals to High Court/Supreme Court and Settlement Commission, refunds, and revision,. (Provisions and Practical Problems)

# Suggested Books/Articles/Links for References:

- 1. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.
  - 2. Vinod, K. Singhania, Direct Taxes Law and Practices, Taxman.
- **3.** Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.

4. Narang and Gaur, Income Tax, Himalaya Publishing House.

5. Prasad, B, Direct Taxes -Law and Practices, Wishwa Prakashana

6. T. N. Manoharan, Students Handbook on Income Tax Law, Snow White Publications

7. Harshad. C. Chowdhry, Central Excise and Customs, Ashoda Publications

- 8. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill
- 9. Income tax Act 1961 as amended till date.

#### Name of the Program: Master of Commerce

## Name of the Course: 3.3 (Finance) FINANCIAL MARKETS & SERVICES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** This course is designed to provide the students with a conceptual understanding of how financial markets-work, how they are structured, and provide insight into the functioning of various components of financial market and distinctive financial services offered by financial institutions.

## Syllabus:

**Module 1: Introduction to Primary Market:** Meaning, functions; Methods of floating new issues: (a) Public issue- process of public issue, prospectus, contents of prospectus, Red-herring prospectus, stock invest scheme, book-building-benefits and limitations of book building; (b) Bought out deals; (c) Rights Issue- procedure for rights issue; (d) Private placement and preferential offer. Parties involved in the new issue market, Government and statutory agencies, collection centres. Pricing of new issue and SEBI guidelines; SEBI and investor protection in the primary market.

**Module 2: Introduction to Secondary Market:** Meaning and importance; organization of stock exchanges; listing of securities in stock exchanges- listing requirements, listing procedure, listing application, listing agreements; trading mechanism- open outcry system, screen based trading, online-trading WAP (Wireless Application Protocol) trading, the process of buying and selling shares, types of orders, share groups; settlement- Fixed settlement system, Rolling settlement. Risk Management; Margins-VaR (Value of Risk) based margin, mark to market margin, margins based on turnover, exposure limits, Gross exposure limits, violation charges, price bands; carry forward transactions. Individual stock quotations; stock market indices. Brief on Stock Markets in India.

**Module 3: Introduction to Financial Services:** Introduction to Financial Services: Meaning & Definition, Nature, Scope and Characteristics, Classification, Importance of Financial Services for Economic Development, Fund Based & Fee Based Financial Services, New Financial Products and Services, Challenges facing the Financial Service Sector.

**Module 4**: **Mutual Funds & Venture Capital:** Introduction to Mutual Funds – Meaning, Definition, Scope, Types, Importance, Risks, Net Asset Value, Mutual Fund in India & Abroad, Performance of Mutual Fund Industry in India. Introduction to Venture Capital – Meaning, Definition, Scope, Importance, Methods of Venture Financing, SWOC of Venture Capital, Growth of Venture Capital in India.

**Module 5: Credit Rating & Emerging Technology:** Introduction to Credit Rating, Meaning & Definition, Features, Need, Process, Agencies of Credit Rating, Rating Framework, Factors considered for Rating and Types of Rating, Pros & Cons, Credit Rating in India, International Rating Agencies, Use of AI in Financial Services.

Suggested Books/Articles/Links for References:

- 1. Dalton, John M: How the stock markets works, Practice Hall, Delhi.
- 2. Machiraju H R: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
- **3.** Gupta L. C.: Stock Exchange Trading in India Society for Market Research and Development, Delhi.
- 4. Raghunatham V: Stock Exchange and Investments, Tata, McGrawHill, New Delhi
  5. Gorden & Nataraj: Financial Markets and Services, Himalaya Publishing House
- 6. Avadhani: Investment and securities markets in India, Himalaya Publishing House
  7. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi.

8. Giddy I H: Global Financial Markets, AITBS New-Delhi.

9. Preethi Singh: Investment Management, Himalaya Publishing house

10. Guruswamy, S: Financial services, Vijay Nicole imprints, Chennai.

11. P.K. Sahoo, Financial Services and markets, Himalaya

**12.** I.M. Pondey Venture Capital; The Indian Experience Prentice Hall, New Delhi.

13. J.K. Dietrich, Financial Services and Financial Institution, Prentice Hall.

14. Sashi. K. Gupta & Nisha Aggarwal, Financial Services, Kalyani Publication

#### Name of the Program: Master of Commerce Name of the Course: 4.5 (Accounts) CUSTOMS DUTY and GST **Course Credits** No. of Hours per Week **Total No. of Teaching Hours** 4 Credits 4 Hrs 60 Hrs **Course Outcomes:** On successful completion of the course, students will be able to understand the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners. Syllabus: Module 1: Introduction to GST Introduction to GST- GST Acts- Meaning-Definition-Objectives-Features-Need and Benefits-Dual GST Model- Classification of Goods and Services: Taxable - exempted-Composition Scheme - Rates of GST- Registration: CGST, KGST (Karnataka State) and IGST Acts, 2017. GST Network (GSTN) - Goods and Services Tax Suvidha Providers (GSP) - GSP Eco system. (Provisions only) **Module 2: Levy and Collection of GST** Supply under sec 7 – Relevant definitions – supply for further business - supply without consideration, composite and mixed supplies - Place of supply. **Time and Value of supply of Goods u/s 12 and Services u/s 13:** Relevant definitions- time of supply of goods u/s 12 services u/s 13, forward charge and reverse charge, vouchers for exchangeable goods, residual goods, interest and late fee for delayed payment u/s 12(6), Value of supply u/s 15- inclusions u/s 15(2) a,b,c,d – exclusions u/s 15(3), supply where value can't be determined and notified supplier, related person supply. Methods of Valuation of Goods and Services- Problems including Composition levy. (Provisions and Practical Problem) Module 3: Input Tax Credit: Relevant definitions- Eligibility and conditions for claiming credit – Apportionment of credits and blocked credit - Credit on Capital goods - Availability of credit in special circumstances -Transfer of Input tax credit - Claim of Input tax credit - Matching, reversal and reclaim of Input tax credit, Recovery of Input tax credit and interest there on – Taking input tax credit in respect of inputs sent for job work. - Problems on claiming Input Tax Credit and Assessment of Tax Liability.(Provisions and Practical Problem) Module 4: Procedure and Administration Under GST: All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns (GSTRs), payment of tax including reverse charge, refund, job work-Provisions relating to electronic commerce-Liability to pay in certain cases Administration of GST; Assessment and Audit- Inspection, Search, Seizure and Arrest Demand and Recovery-Offences and Penalties-Advance Ruling- Appeals and Revision. (Provisions Only) Module 5: Customs Act, 1962: Introduction to customs duty - Customs Procedures - levy and collection of customs dutyexemptions from customs duties - Methods of Valuation of Customs Duty [including antidumping and safe guard duty] - Baggage –Recent Amendments to Customs– Problems. Detailed procedure in relation to transportation and warehousing - relevant rules and regulations. Drawbacks of customs duties paid - Preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal.(Provisions and Practical Problem)

## Suggested Books/Articles/Links for References:

- 1. GST Acts and Rules as amended till date
- 2. V S Datey, Indirect Taxes Law and Practice, Taxmann Publications, New Delhi
- 3. CA Anoop Modi and CA Mahesh Gupta, GST and Customs Law: SBPD Publication
- **4.** Dr. H C Mehrotra, Prof. V P Agarwal, Goods and Services Tax and Customs Duty Sahitya Bhavan Publications.
- 5. B.K. Ghargava, Indirect Tax Laws, Taxman Allied Services.
- 6. V.S. Datey, U.K. Bhargava, Indirect Tax Law and Practice.
- 7. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
- 8. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
- **9.** Koolwal, Ashish & Ritu: Goods and Services Tax ; Commercial Law Publisher (India) Pvt. Ltd.
- 10. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
- 11. Goel Pankaj, GST Ready Referencer, Commercial Law Publisher (India) Pvt. Ltd.
- 12. Rastogi, Abhishek: Professionals guide to GST Ideation to reality.

#### Name of the Program: Master of Commerce

## Name of the Course: 4.4 (Finance) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** On successful completion of the course, the students will get to know the terms such as common stock, stock market, stock options, and approaches to investing in the stock market and building stock portfolios. It also provides a basic introduction to portfolio theory and study on various portfolio modelling associated with risks.

#### Syllabus:

**Module 1: Introduction to Securities :** Investment – Meaning & Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement – Standard Deviation, Covariance, Beta, Correlation (problems), Legal framework and Regulatory cover for Investment in India.

**Module 2: Security Analysis:** Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to – Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis – Modern Tools for Technical Analysis – Line, Point and Figure, Candlestick, Renko Chart, Heikin Ashi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market. Dow Theory & Efficient Market Hypothesis (EMH) – Meaning and Types.

**Module 3: Introduction to Portfolio Management & Models:** Meaning of Portfolio Management, Need, Objectives, Process, Selection of Securities, Harry Markowitz Optimum Portfolio Theory, Capital Asset Pricing Model, CML, SML, Beta Factor – Alpha and Beta Coefficient – Problems, Sharpe Single Index Model (Theory), Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.

**Module 4: Portfolio Evaluation & Revision:** Portfolio Evaluation Strategies - Sharpe Model – Jensen Model – Treynor Model and MM Model – Problems Portfolio Revision, Active and Passive Management, Formula Plans, Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures. Recent development in strategies.

**Module 5: Global Markets:** Global Investment Benefits – Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, Externa Commercial Borrowings, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.

Suggested Books/Articles/Links for References:

**1.** A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.

2. Kevin, S. (2010). Security Analysis and Portfolio Management. (2 ed.). New Delhi: PHI

learning Pvt Ltd.

3. Singh Preeti, Investment Management, HPH

4. Alexander Fundamental of Investments, Pearson Ed.

5. Hangen: Modern Investment theory. Pearson Ed.

**6.** Kahn: Technical Analysis – Plain and sample Pearson Ed.

7. Alexander, shampe and Bailey – Fundamentals of Investments Prentice Hall of India

8. Newyork Institute of Finance – How the Bond Market work – PHI.

9. Mayo – Investment Thomason hearning

- **10.** Pandian, P. (2005). Security analysis and portfolio management. (2ed.). Noida: Vikas publishing house Pvt Ltd.
- **11.** Bhat, S. (2008). Security analysis and portfolio management. (1 ed.). New Delhi: Excel Books.
- **12.** Chandra. (2011). Security Analysis and Portfolio Management. (4 ed). New Delhi: Tata McGraw Hill Publishing company.
- **13.** Ranganatham, M., & Madhumathi, R. (2004). Investment analysis and portfolio management. (4 ed.). New Delhi: Pearson Education

#### Name of the Program: Master of Commerce Name of the Course: 2.7 ARTIFICIAL INTELLIGENCE IN BUSINESS **Total No. of Teaching Hours Course Credits** No. of Hours per Week 2 Credits 3 Hrs 45 Hrs Course Outcomes: In the business world, competition is the main factor, intelligence is prerequisite for understand to meet competition. AI and BI are essential learning and analytical concepts. So that, students can enhance their intelligence and they can take-up career in these fields. Syllabus: Module 1: Artificial Intelligence: Meaning, scope, nature of business problem solving, cognitive science, knowledge acquisition techniques, knowledge sharing and transformation of knowledge Module 2: Knowledge Mapping: 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. Module 3: Modelling of AI: Intelligent system, areas of AI, Psychological modeling, improving efficiency, business model analysis, appreciative intelligence, benchmarking analysis and business model analysis. Module 4: Intelligent Cycle: Intelligent cycle components, forms of analysis: facts, perception, beliefs, assumptions, projections and synthesis. Intelligent decision-making, intelligent solution to business problems, unlock value of AI in business, avoiding analysis pitfalls and developing analytical fitness through AI, Introduction to Machine Learning and Concepts of Data Science. Module 5: Business Intelligence: Meaning, importance in business decision-making interpretation of big data, business and competitive intelligence, business analytics, BI capabilities in business solutions, recent trends in BI. Suggested Books/Articles/Links for References: 1. Anu Singh Lather, Anil S Saini and Sanjay Dhingra: Business Intelligence and Data ware housing: Narosa Publishing House. 2. Barr et al Handbook of Artificial Intelligence: Morgan Kaufmann. Business Intelligence: Concepts, methods, tools and application by MAIR (Management 3. Association Information Resources) IGI Global Publisher 2015. Charniak and McDermott: Introduction to Artificial Intelligence Addison Wesley. 4. 5. Craig S. Fleisher and Babette E. Bensoussan: Business and Competitive Analysis, Pearson. 6. Elaine Rich and Kevin Knight: Artificial Intelligence, Second edition: McGraw-Hill –Inc. Genesereth & Nilsson : Logical Foundation of Artificial Intelligence: Morgan Kaufmann. 7. 21 8. John Boyer et al: Business Intelligence Strategy: A Practical Guide for achieving business intelligence excellence: McGraw Hill. 9. John Brooks: Business Adventures: John Murracy Learning Private Information and **Business Development.** 10. Nilsson : Principles of Artificial Intelligence: Morgan Kaufmann. 11. Rajiv Sabherwar, et al, Business Intelligence Practice: Practices, Technologies and Management, Willey. Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce				
Name of the Co	Name of the Course: 2.1 RISK MANAGEMENT & DERIVATIVES			
Course Credits	Course Credits No. of Hours per Week Total No. of Teaching Hours			
4 Credits	4 Hrs	60 Hrs		

**Course Outcomes:** On successful completion of the course, the students will be able to understand the basic knowledge of risk, type of risks and tools of risk management. They can understand the role of derivatives as financial instruments to mitigate the risks in Business.

Syllabus:

**Module 1: Introduction to Risks:** Introduction to Risks: Meaning, Definition, Evolution, Types, Classification, Sources, Scope, Challenges of Risks to Business. Introduction to Risk Management: Meaning & Definition, Steps in Risk Management, Objectives, Process, Role of Risk Management in Business & Finance - Risk Management Techniques, Risk and Uncertainty, Perils, Clauses and Risk Covers. Risk Management Practices in Business, Insurance, Banks and Finance, Concept of Agri Risk Management.

**Module 2: Credit Risk Management:** Credit Risk and Risk Management Models: Introduction to Credit Risk, Meaning & Definition, Sources, Components, Classification of Credit Risk, Factors affecting Credit Risk. Introduction to Credit Risk Management – Meaning, Principles, Prudential Norms, Process, Tools of Credit Risk Management, Functionality of Good Credit. Concept & Problems on Credit Risk Management Models: Altman's Z Score Model, VAR Model, Credit Metrics Model, Credit Risk Rating Model, Credit Risk Score by CIBIL – Mechanism.

**Module 3: Market Risk & Operations Risk:** Introduction to Market Risk: Meaning & Definition, Types, Yield Curve & Types. Introduction to (Value at Risk) VaR Model: Meaning & Definition, Why VaR?, Calculation of VAR, Pros & Cons of VaR, Methods of VaR – Historical Simulation, Model Building Approach, Linear Approach, Quadratic Model, Monte Carlo Simulation, Concept & Problems. Introduction to OperationsRisk Management (ORM): Meaning & Definition, Features, Types & Causes of Operations Risk, ORM Process, Why ORM?, Risk Modelling Methods, 5M Model – Concept.

**Module 4**: **Basics of Derivatives:** Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Participants, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives Market in India, Types of Derivatives – Concept, Meaning & Definition. Recent Trends in Derivatives.

**Module 5: Futures, Options & Swaps:** Introduction to Futures Market: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Forwards v/s Futures, Margin &Types of Margin, Mark to Market – Concept & Problems, Cost of Carry Model – Concept & Problems, Clearing & Settlement of Future Contract. Introduction to Options Contract: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Futures v/s Options, Option Valuation: Binomial Option Pricing Model – Concept & Problems. Introduction to Swaps: Meaning & Definition, Types, Features, Features, Pricing of Swaps: Concept & Problems.

# Suggested Books/Articles/Links for References:

- 1. P.K. Supta, Insurance & Risk Management, HPH
- 2. G. Koreshwar, Risk Management, HPH
- 3. S.K. Poddar, Risk & Insurance Management, HPH
- 4. John C. Hull, Risk Management & Financial Institutions, HPH
- Robert W. Kolb, James A. Overdahl, Financial Derivatives: Pricing and RiskManagement, John Wiley & Sons.
- **6.** Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education India.

- 7. Verma, Derivatives and Risk Management, Tata McGraw-Hill Education
- 8. KHATRI, DHANESH KUMAR, Derivatives and Risk Management, PHI Learning Pvt. Ltd.
- 9. Steve L. Allen, Financial Risk Management, Wiley
- 10. Philippa X. Girling, Operational Risk Management, Wiley

# Name of the Program: Master of Commerce Name of the Course: 2.2 BUSINESS ANALYTICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

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

#### Syllabus:

**Module 1: Introduction to Analytics:** 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.

**Module 2: HR Analytics:** 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.

**Module 3: Marketing Analytics**: 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.

**Module 4: CRM Analytics:** 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.

**Module 5: Finance Analytics:** 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(Simple Practical Applications of Financial Analytics).

#### Suggested Books/Articles/Links for References:

- **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 forengineers. 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.
- 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 Jef rey David Ulman, "Mining of Massive Datasets", Cambridge University Press.
- **9.** Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams 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.

Name of the Program: Master of Commerce			
Name of th	Name of the Course: 2.4 MODERN INDIAN BANKING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	60 Hrs	

**Course Outcomes:** On successful completion of the course, the students will be able to understand the core banking services, prudential norms, new technologies and the latest transformation or reforms in Indian Banking Sector.

Syllabus:

**Module 1: Introduction to Indian Banking:** Introduction to Indian Banking: Phases of Indian Banking System, Introduction on SBI, Nationalized Banks, Private Banks, Local Area Banks, Small Finance Banks, Payment Banks, Foreign Banks, Cooperative Banks and Regional Rural Banks: Features, Functions & Objectives. Acts: Banking Regulation Act, 1949, Deposit Insurance and Credit Guarantee Corporation Act 1961, The Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI Act), Prevention of Money Laundering Act 2002, Banking Ombudsman Scheme – Introduction & Concept. Major Reforms in Banking Sector in India.

**Module 2: Reserve Bank of India:** Reserve Bank of India: History, Key Landmarks, Objectives, Organization Structure, Functions, recent measures by RBI. Introduction to Monetary Policy: Techniques of Monetary Policy – Qualitative & Quantitative (CRR, SLR, Repo, Reverse Repo, Bank Rate, MSF Rate, MCLR Rate, Liquidity Adjustment Facility, Open Market Operations, Marginal Stability Scheme), Monetary Policy and Indian Economy. **Module 3: Non-Performing Asset (NPA):** Introduction to NPA: Meaning & Definition, Identification of NPA, Asset Classification & Guidelines by RBI, Provisioning – Asset Classification, Causes for NPA, Effects of NPA, Impact of NPA on Balance Sheet, Balance Sheet Cleaning, Monitoring of NPA, Measures to overcome NPA, Writing off of NPAs, NPA

Management. NPA norms by RBI. IRAC Norms (i.e., Income Recognition and Asset Classification norms), Debt Recovery Tribunals, Willful Defaulters, Introduction to Credit Information Bureau (India) Limited (CIBIL), Insolvency and Bankruptcy Code (IBC), 2016.

**Module 4**: **BASEL Norms:** Introduction to BASEL, History of BASEL, BASEL: I, II and III –Objectives, Framework, Challenges, Pillars and Impact. BASEL Norms – Guidelines by RBI. Recession and Indian Banking Sector.

**Module 5: Asset & Liability Management:** Introduction, Meaning & Definition, Types and Characteristics of Assets & Liabilities, ALM Strategies, Risk Management Concepts, VAR Analysis, Back-testing and Stress Test for Banks, E-Frauds in banking System – Challenges and Solutions.

Suggested Books/Articles/Links for References:

- **1.** Gorden and Natarajan: Banking Theory Law and Practice
- 2. Tannan M L: Banking Law and Practice in India
- 3. Vasant Desai, Bank and Institutional Management, HPH,
- 4. Muralisubbakrishna, Bank Credit Management,
- 5. O Payramval, Modern Banking of India.
- 6. Shekar K C: Banking Theory Law and Practice
- 7. S.P. Srivastava: Banking Theory Law and Practice
- 8. Kiran Prakashan: Banking and Financial Awareness
- 9. Moorad Choudhry: The Principles of Banking,
- 10. S Natarajan & Dr. R. Parameswaran, Indian Banking, Kindle Edition

Name of the Program: Master of Commerce Name of the Course: 2.5 GLOBAL TALENT MANAGEMENT			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
4 Credits	4 Hrs	60 Hrs	
Course Outcomes: On su	iccessful completion of the con	urse, the students will be able to	
	—	d application of Talent management	
n various multi-disciplin	- 0		
Syllabus:			
Module 1:.Introduction	to Talent Management: In	ntroduction, Talent Management -	
Overview, Talent Manag	ement – History, Scope of T	alent Management, Need of Talent	
Management, Key Proces	sses of Talent Management, Ta	alent vs knowledge people, Source of	
Talent Management, Con	sequences of Failure in Managi	ng Talent, Tools for Managing Talent	
Building Blocks of Effect	ive Talent Management Syste	m, Life Cycle of Talent Management	
Role of HR in Talent Mar	agement, Compensation and	reward strategies for Effective Talent	
Management, Human Ca	pital- Meaning, Definition and	l Characteristics.	
		ng Process, Strategic Trends in	
Module 3: Talent Engage Retention, Employee Eng	agement and Retention, the Ra	ction, Concept of Talent Engagemen ace for Talent: Retaining and Engagin	
Module 3: Talent Engage Retention, Employee Eng Workers, Best Practices fo	ement and Retention: Introduce agement and Retention, the Ra for Talent Engagement, Improve	ction, Concept of Talent Engagemen ace for Talent: Retaining and Engagin ing Employee Retention	
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Name of the Program: Master of Commerce Name of the Course: 2.6 Digital Marketing			
Course Credits No. of Hours per Week Total No. of Teaching Hours			
4 Credits	4 Hrs	60 Hrs	

**Course Outcomes:** On successful completion of the course, the students will gain industry background knowledge to knowledgeably navigate Digital Marketing topics including Digital advertising, search, social media, and online privacy.

**Module 1: Introduction to Digital Marketing:** Introduction, Meaning & Definition, History, Objectives, Features, Scope, Benefits and Problems, Techniques, Digital Marketing v/s Real Marketing. Landscape – Past – Today – Future; Internet Infrastructure Stack Business Models & Strategies: Strategic Planning – Strategy to Electronic Planning – Strategic Drivers of the Internet Economy – Business Models to Digital Business Models – E-Business Models– Performance Metrics – The Balanced Scorecard.

**Module 2: Digital Marketing Environment:** Product – Creating Customer Value Online – E-Marketing-Methods of E Marketing– Price – Pricing Strategies - Change in Pricing Strategies – Buyer and Seller Perspectives – Digital Payment Options – Distribution- Supply Chain Strategies– Channel Management – Promotion – Integrated Marketing Communication (IMC) – Internet Advertising – Marketing Public Relations - Search Engine Optimization (SEO) – Contents, Methods, Types, Trends in SEO. Content Management – SWOC.

**Module 3: Research Environment:** Data Driven Strategy – Marketing Knowledge Management – Monitoring Social Media –Marketing Databases and Data Warehouses – Benefits to corporate world– Data Analysis and Distribution - Consumer Behaviour Online –FFF Model of consumer behaviour- Segmentation – Targeting – Differentiation – Online Marketing Research Tools, Affiliated Marketing – Concept. Overview of Global E-Marketing Issues – Country and Market Opportunity Analysis – Technological Readiness Influences Marketing.

**Module 4**: **Customer Acquisition and Retention:** Profile of Consumers –Steps in creating consumer profile - Browsing Behaviour Model – Social Media Strategies – Social Media Performance Metrics – Building Customer Relationships – Relationship Marketing – Three Pillars of Relationship Marketing – Customer Relationship Management (CRM) – Ten rules for CRM Success – CRM Models. E-CRM System: Why & Uses, Website Solution Method, Web Analytics & Use of Google Analytics – Reports.

**Module 5: Emerging Issues:** Online Governance and ICANN – Fraud - Consumer Loyalty of Website-Services – The Quadratic Effect of Flow. Access – The Digital Divide – Privacy of Digital Divide – Digital Property – Types of Blockchain Digital Assets – Online Expression – Cyber Security - Types of Cyber attacks - Cyber Crime- Types, Impact of Cyber crime- Laws against cyber crime in India. Email, Facebook, Instagram, LinkedIn – Concept and its applications for Digital Marketing.

# Suggestive Readings:

- 1. Seema Gupta, Digital Marketing, Mc-GrawHill.
- 2. Ian Dodson, The Art of Digital Marketing, Wiley.
- 3. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson.
- 4. Melissa S. Barker | Donald I. Barker | Nicholas F. Bormann | Debra Zahay | Mary Lou Roberts, Social Media Marketing: A Strategic Approach, Cengage.
- 5. Roberts and Zahay, Internet Marketing: Integrating Online & Offline Strategies, Cengage.
- 6. Ward Hanson, KirthiKalyanam, Internet Marketing & e-Commerce, Cengage.
- 7. Dr.Ragavendra K. and Shruthi P., Digital Marketing, Himalaya Publishing House Pvt.Ltd.

# Note: Any other Latest Edition of reference/text books can be included.