

MRSPTU B.COM (E-COMMERCE) SYLLABUS 2018 BATCH ONWARDS

Semester 3rd		Contact Hours			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BCOM2-301	Corporate Accounting - I	4	0	0	40	60	100	4
BCOM2-302	Company Law	4	0	0	40	60	100	4
BCOM2-303	Money, Banking & International Trade	4	0	0	40	60	100	4
BCOM2-304	Operation Research	4	0	0	40	60	100	4
BCOM2-305	Human Resource Management	4	0	0	40	60	100	4
BCOM2-306	Indian Economic Problems	4	0	0	40	60	100	4
	Total	24	0	0	240	360	600	24

Semester 4th		Contact Hours			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BCOM2-401	Corporate Accounting - II	4	-	-	40	60	100	4
BCOM2-402	Cost Accounting - I	4	-	-	40	60	100	4
BCOM2-403	Fundamentals of Corporate Finance	4	-	-	40	60	100	4
BCOM2-404	Fundamentals of Digital Marketing	4	-	-	40	60	100	4
BCOM2-405	E-Commerce Technology	4	-	-	40	60	100	4
BCOM2-406	Digital Marketing Lab	-	-	2*2	60	40	100	2
	Total	20		4	260	340	600	22

MRSPTU B.COM (E-COMMERCE) SYLLABUS 2018 BATCH ONWARDS

Semester 5 th		Contact Hours			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BCOM2-501	E- Commerce Strategy and Application	4	0	0	40	60	100	4
BCOM2-502	Business Auditing	4	0	0	40	60	100	4
BCOM2-503	Corporate Tax Planning	4	0	0	40	60	100	4
BCOM2-504	Banking Law and Practices	4	0	0	40	60	100	4
BCOM2-505	Internet and Web Designing	2	0	2*2	40	60	100	4
BCOM2-506	Seminar on Training Report	-	-	-	60	40	100	2
	Total	18	0	4	260	340	600	22

Semester 6 th		Contact Hours			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BCOM2-601	Software Engineering	4	-	-	40	60	100	4
BCOM2-602	Cyber Law	4	-	-	40	60	100	4
BCOM2-603	Database Management System	4	-	-	40	60	100	4
BCOM2-604	International trade	4	-	-	40	60	100	4
BCOM2-605	Data Visualization Lab	-	-	2*2	60	40	100	2
BCOM2-606	Major Project	-	-	-	60	40	100	4
	Total	16	0	4	280	320	600	22

QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Time Allowed: 3 Hrs.

Maximum Marks: 60

The question paper shall consist of three sections of 20 marks each.

1. Section A is compulsory. It consists of 10 parts of two marks each and covers the whole syllabus. Question should be numbered as 1(a) to 1(j).
2. Section B consist of 5 questions of 5 marks each with atleast 1 question from each unit. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Human Values & Professional Ethics (for all Courses)

Time Allowed: 3 Hrs.

Maximum Marks: 60

The question paper shall consist of three sections.

For Human Values: The question paper will be set in English, Hindi and Punjabi

1. Section A is compulsory. It consists of 10 parts of one marks each objective type questions and covers the whole syllabus. Question should be numbered as 1(a) to 1(j).
2. Section B contains short type question. It consists of 5 questions of 4 marks each with atleast 1 question from each unit. The student has to attempt all questions.
3. Section C contains descriptive type questions. There will be five questions. Each question contains two parts. The students have to attempt any one part from each question. Each part carries six mark

CORPORATE ACCOUNTING-I

Subject Code: BCOM2-301

**L T P C
4 0 0 4**

Duration: 45 Hrs.

Course Objectives: To develop students' knowledge of accountancy, particularly in relation to company accounts through a more in-depth and broader study of its contents.

UNIT-I (12 Hrs.)

Concept and Scope of Corporate Accounting; Share Capital and its Types; Shares: Types, Issue, Forfeiture and Re-Issue of Forfeited Shares; Buy Back of Shares; Book Building; Sweat Equity; Employee Stock Option Scheme; Rights Issue; Bonus Shares; Redemption of Preference Shares.

UNIT-II (12 Hrs.)

Debentures: Types, Issue and Redemption of Debentures; Underwriting of Shares and Debentures Including Firm Underwriting; Calculation of The Liability of the Underwriter; Sub underwriting; Broker and Brokerage; Acquisition of Business and Profit Prior to Incorporation.

UNIT-III (10 Hrs.)

Goodwill: Meaning; Types; Factors Determining Goodwill; Need for Valuation of Goodwill; Methods for the Valuation of Goodwill. Valuation of Shares: Need and Methods.

UNIT-IV (11 Hrs.)

Preparation of Final Accounts of a Corporate Body as per the latest version of Schedule VI (Simple Problems only); Main difference between the old format and the new one; Notable Corporate Scandals with Special Reference to India.

Course Outcomes: Student will be able to understand the accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions.

Recommended Books

1. R.L. Gupta and Radhaswamy, 'Advanced Accountancy', Volume II, S. Chand & Sons.
2. Maheshwari and Maheshwari, 'Advanced Accountancy', Volume II, Vikas Publications.
3. Jain and Narang, 'Corporate Accounting', Kalyani Publications.
4. Shukla, Grewal and Gupta, 'Advanced Accounts', Vol.- II, S. Chand & Sons.
5. Hanif and Mukherjee, 'Corporate Accounting', Tata McGraw Hill, New Delhi.
6. P.C. Tulsian, 'Advanced Accounting', Vol.-I, Pearson Publications.

COMPANY LAW

Subject Code – BCOM2-302

**L T P C
4 0 0 4**

Duration: 45 Hrs.

Course Objectives: The objective of this course is to provide basic knowledge of the provisions of the Company Law, to guide the students about different terminologies in company law.

UNIT-I (11 Hrs.)

Nature of a Company: Definition of a Company, Characteristics of a Company, Lifting the Corporate Veil, Company Distinguished from Partnership. Kinds of Companies: Classification on the Basis of Incorporation; Classification on the Basis of Liability, Classification on the basis of number of members, Classification on the Basis of Control, Classification on the basis of ownership. Formation of a Company: Steps involved in the formation and incorporation of a Company.

UNIT-II (12 Hrs.)

Memorandum of Association: Meaning and Importance, Form and Contents, Alteration of Memorandum. Articles of Association: Meaning, Relationship of and Distinction between MOA and AOA. Prospectus: Meaning, Definition and Contents, Statutory Requirements in relation to Prospectus. Share Capital: Kinds of Share Capital, Alteration of Share Capital, and Ways for raising Share Capital, Allotment of Shares, Share Certificate and Share Warrant, calls on Shares, Forfeiture and Surrender of Shares, Transfer of Shares. Borrowing Powers, Debentures and Charges

UNIT-III (11 Hrs.)

Company Management: Definition of Director, Appointment of Director, Position of a Director, Restrictions on the Appointment of Director, Disqualifications of Director, Meetings of Directors, Powers of Directors, Duties and Liabilities of Directors. Meetings: General Meetings of Shareholders, Requisites of a Valid Meeting, Proxies, Voting and Poll.

UNIT-IV (10 Hrs.)

Auditors: Audit Committee; Appointment of Auditors; Rights, Powers and Duties of Auditors. Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up; Procedure of Winding Up by The Court; Voluntary Winding Up.

Course Outcomes: Students will be able to understand the functioning of company law and able to apply those principles to problem-solving exercises. The students became aware about the memorandum, articles and company management to gain a insight in the company law.

Recommended Books

1. Avtar Singh, 'Company Law', Eastern Book Co., Lucknow.
2. M.C. Kuchal, 'Modern India Company Law', Shri Mahavir Books, Noida.
3. N.D. Kapoor, 'Company Law -Incorporating the Provisions of the Companies, Amendment Act, 2000', Sultan Chand & Sons, New Delhi.
4. A.K. Bagrial, 'Company Law', Vikas Publishing House, New Delhi.

MONEY, BANKING & INTERNATIONAL TRADE

Subject Code – BCOM2-303

L T P C

Duration: 45 Hrs.

4 0 0 4

Course Objectives: This course aims to help students to understand the concepts, policy framework and environment of Money Market, Banking and International Trade.

Course Outcomes: To make the student aware about the different terms and conditions of money market, banking system and about international trade so that they would be able to handle the complex problem arises in the respective fields.

UNIT-I (12 Hrs.)

Money: Meaning and Definition, Features, Functions and Kinds/Forms of Money; Supply of Money: Mechanics of Money Supply, Measures of Money Supply in India. Demand for Money: Factors Determining Demand for Money, Fisher, Cambridge, Keynesian and Freidman Theories of Money.

Rate of Interest: Meaning and Definition, Determination, Factors affecting the Level and Structure of Interest Rates. An overview of Interest Rate Structure in India.

Money Market: Introduction, characteristics and role of Money Markets in India. Weaknesses of Indian Money Market.

UNIT-II (11 Hrs.)

Banking: Introduction, Types of Banks, Functions, Safety-Liquidity-Profitability Trade off. **Central Banking:** Functions and Techniques of Credit Control. Reserve Bank of India: Role and Functions.

Commercial Banking in India: Structure and Functioning; Role of Commercial Banks in Economic Development. Banking Sector Reforms in India. Prudential Norms for Income Recognition, Provisioning for Bad and Doubtful Debts, Capital Adequacy and Concentration of Credit/Investments.

Innovations in Banking: Internet Banking, E-Banking, Mobile Banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-Shore Banking. Asset, Classification, Non-Performing Assets,

UNIT-III (11 Hrs.)

International Trade: Meaning, Features, Importance and Implications for the Developing Countries. International Trade Theories: Absolute Cost Advantage, Comparative Cost advantage, Heckscher-Ohlin theory. India's Foreign Trade Policy during the Post Reforms, Composition and recent trends in Foreign Trade with Special Reference to India. Balance of Payments situation during the Post Reform Period. Recent changes in India's Export and Import Policies. Organizations and Institutions involved in Export and Import Management.

UNIT-IV (11 Hrs.)

Regulation of International Trade in India, EXIM Policy and Foreign Exchange Management Act (FEMA), 1999, Introduction to General Agreement on Tariffs and Trade (GATT)/World Trade Organisation (WTO): Trade Related Investment Measures (TRIMS) and its implications; Agreement on Agriculture (AOA) and its implications; General Agreement on Trade in Services (GATS) and its implications; Trade Related Intellectual Property Rights (TRIPS) and its implications with special references to India. Recent Development under the Ministerial Conferences

Recommended Books

1. M.C. Vaish, 'Money, Banking and International Trade', New Age International Pvt. Ltd.
2. T.N. Hajela, 'Money, Banking and International Trade', Ane Books Pvt. Ltd.
3. M.L. Seth, 'Money, Banking and International Trade', Lakshmi Narayan Agarwal.
4. Jagannath Mishra, 'Money, Banking and International Trade', Thacker, Spink and Company.
5. T.R. Jain, 'Banking and Foreign Trade', V.K. Publications.

MRSPTU

OPERATION RESEARCH

Subject Code: BCOM2- 304

L T P C
4 0 0 4

Duration: 45 Hrs.

Course Objectives: The objectives of the Course are to acquaint the students with the applications of the Operations Research to business and industry and help them to grasp the significance of Analytical Approach to Decision Making.

Course Outcomes: After studying this course, the students learn the role of operations on achieving various competitive capabilities. The students also learn how to help an organization in improving productivity and meeting customer's competitive capabilities.

UNIT-I (11 Hrs.)

Operations Research: Nature, Scope, Methodology of Operations Research and Role in Managerial Decision Making. Linear Programming: Formulation of Problem and its Solution by Graphical and Simplex Methods, Duality.

UNIT-II (11 Hrs.)

Transportation Problems: Formulation, Optimal Solution, Unbalanced Transportation Problem, Degeneracy, Assignment Problems: Formulation, Optimal Solution, Variants of Assignment Problems, Travelling Salesman Problems

UNIT-III (12 Hrs.)

Game Theory: Games with Pure and Mixed Strategies, Saddle Point, Odds Method, Principle of Dominance, Sub Games Method, Equal Gains Method and LPP- Graphic Method Sequencing Problems: Processing N Jobs through two machines, Processing in jobs through three machines.

UNIT-IV (12 Hrs.)

Inventory Models: EOQ Models, Quantity Discount Models, Purchase Inventory Models with one Price Break (Single Discount) and Multiple Discount Breaks. Network Analysis: PERT and CPM Model, Difference between PERT and CPM, Computation of Critical Path, Slack, Floats and Probability of Project Completion by a Target Date.

Recommended Books

1. P.K. Gupta & D.S. Hira, 'Operations Research', S. Chand & Co. Ltd., New Delhi,
2. H.A. Taha, 'Operations Research', Prentice Hall of India, New Delhi,
3. C.K. Mustafi, 'Operations Research', New Age International Pvt. Ltd., New Delhi,
4. M.P. Gupta & J.K. Sharma, 'Operations Research for Management', Mayoor Paperbacks, Delhi.

HUMAN RESOURCE MANAGEMENT

Subject Code: BCOM2- 305

**L T P C
4 0 0 4**

Duration: 45 Hrs.

Course Objectives: The objectives of this Course is to provide basic knowledge of Human Resource Management. And to make students aware of the importance of this subject in the working of organizations.

Course Outcomes: After completing this course the students should be able to understand the concepts, principles and processes of HRM, understand the crucial role that HRM plays in helping organizations all over the world adapt to the endless change today.

UNIT-I (12 Hrs.)

Introduction: Definition; Nature, Scope & Objectives; Need; Significance of Human Resource Management. Manpower Planning: Definition, Objectives, Process, Factors affecting Manpower Planning. Job analysis: Meaning, Objectives, Uses, Process; Techniques and Problems.

UNIT-II (11 Hrs.)

Recruitment: Meaning, Process, Sources, Methods. Selection: Meaning, Importance, Process. Tests and Interviews, Placement and Induction. Job Changes - Transfers and Promotions.

UNIT-III (11 Hrs.)

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes, Evaluating training effectiveness. Career Planning and Development: Meaning, Objectives, Responsibility, Stages, Steps in effective career planning. Performance Appraisal System: Nature and Objectives; Techniques of Performance appraisal; Potential Appraisal and Employee Counselling.

UNIT-IV (11 Hrs.)

Compensation: Concept, Policies and Administration; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation. Job Evaluation: Meaning, Importance, Methods. Maintenance: Employee Health and Safety; Employee Welfare, Social Security; Grievance. Handling and Redressal.

Recommended Books

1. Edwin B. Flippo, 'Personal Management', Tata McGraw Hill.
2. Bohlander, 'Snell & Vohra, Human Resource Management', Cengage Learning.
3. Gary Dessler, 'Human Resource Management', McMillan.
4. V.S.P. Rao, 'Human Resource Management', Excel Books.
5. C.B. Memoria, 'Personnel Management', Himalaya Publications.
6. T.N. Chhabra, 'Human Resource Management', Dhanpat Rai & Sons.
7. C.B. Gupta, 'Human Resource Management', Sultan Chand and Sons.
8. R.S. Dwivedi, 'HRD in India Companies', Himalaya Publications

INDIAN ECONOMIC PROBLEMS

Subject Code: BCOM2-306

L T P C
4 0 0 4

Duration: 45 Hrs.

Course Objectives: The objective of this paper is to acquaint the students with the ability to understand the features and issues of Indian Economy.

Course Outcomes: Students will understand various social, political, legal and economic and other factors that influence business in India so as to enable them appreciate associated opportunities, risks and challenges and their relevance for managerial decisions

UNIT-I (12 Hrs.)

Structure of Indian Economy: Nature of Indian Economy, Occupational Distribution of Labour Force; Poverty and Income Distribution in India, Problems of Unemployment and Rising Prices, Parallel Economy in India.

Demography of India: Demographic Features of Indian Population, Size and Growth of Population in India. Population and Economic Development. Problem of Over Population, Population Policy in India.

UNIT-II (11 Hrs.)

Basic Issues in Indian Agriculture: Role, Nature and Cropping Pattern; Trends in agricultural production and productivity; Factors determining productivity; Agricultural Price Policy, Distress in Indian Agriculture. Rural Indebtedness, Role of NABARD in Rural Development in India.

Issues in Indian Industry: Growth and Problems of Major Industries-Iron and Steel, Cotton Textiles, Cement and Petroleum. Problems and prospects of Cottage and Small Scale Industries in India. Role, problems and scope of Public Sector in India, Industrial Policies in pre and post reforms period.

UNIT-III (11 Hrs.)

Economic Planning: Importance of Planning for Economic Development. Features, objectives, Achievements and Failures of planning in India, Factors affecting successful implementations of plans. Niti Ayog in India: features, structure and it's functioning.

Indian Public Finance: Indian Finance System. Critical evaluation of budgets in India, Taxation Structure, Mobilization of Resources for Development, Fiscal Policy in India

UNIT-IV (11 Hrs.)

External Sector: India's Foreign Trade- Features, Composition and Direction; India's Balance of Payments Problem; Indian Trade Policy; Foreign Capital, Foreign Aid, Multinational Corporations (MNCs); FERA and FEMA.

Forex Market: Methods of Measuring Exchange Rate. Determinants of Exchange Rate, Currency Depreciation and Devaluation, Nature of Indian Forex Market.

Recommended Books

1. S.K. Mishra and Puri, 'Indian Economy', Himalaya Publishers.
2. Arvind Panagariya, 'India: The Emerging Giant', Oxford University Press.
3. Datt, Ruddar and K.P.M. Sundharam, 'Indian Economy', S. Chand & Company Ltd.
4. Uma Kapila, 'Indian Economy: Performance and Policies', Academic Foundation.

4TH
SEMESTER

CORPORATE ACCOUNTING-II

Subject Code: BCOM2-401

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives:

1. To be familiar with basic corporate accounting concepts and their applications in managerial decision making.
2. To be familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.
3. Developing students with skills to evaluate organization performance spot inefficiencies.

Course Outcomes: After completing of this course, the student will be able to:

1. Learning accounting standards and other regulatory pronouncements that address accounting for inter-entity relationships
2. Apply various financial analysis tools to examine financial information for finding business solution
3. Implement latest costing techniques for sustainability of business
4. Demonstrate how the concepts of accounting and costing could integrate

UNIT –I (15 Hrs.)

Amalgamation, Absorption and External Reconstruction: Meaning; Methods of Calculating Purchase Consideration; Accounting Entries and Preparation of a Balance Sheet, (Excluding Inter-Company Holdings) Treatment of Inter-Company Owings and Unrealized Profit in Stock; A Reference to AS-14.

UNIT–II (15 Hrs.)

Holding and Subsidiary Company: Meaning; Advantages and Disadvantages of a Holding Company; Cost of Control and Capital Reserve; Minority Interest; Capital Profits and Revenue Profits; Treatment of Unrealized Profits and Mutual Owings; Simple Problems on the Preparation of a Consolidated Balance Sheet.

UNIT–III (15 Hrs.)

Liquidation/Winding Up: Meaning; Compulsory and Voluntary Winding Up; Preferential Payments; Liquidator's Statement of Affairs and Surplus/Deficiency Account; Liquidator's Final Statement of Account; Receiver for Debenture Holders; 'B' List of Contributories.

UNIT–IV (15 Hrs.)

Insurance Company Accounts (General and Life), Banking Company Accounts, Internal Reconstruction.

Suggested Readings

1. R.L. Gupta & Radhaswamy, 'Advanced Accountancy', S. Chand & Sons.
2. Maheshwari and Maheshwari, 'Advanced Accountancy', Vikas Publications.
3. Jain and Narang, 'Corporate Accounting', Kalyani Publications.
4. Shukla, Grewal and Gupta, 'Advanced Accounts', S. Chand & Sons.
5. P C. Tulsian, 'Advanced Accounting', Pearson Publication.

COST ACCOUNTING-I

Subject Code: BCOM2-402

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main aim of this course is

1. To understand the classification of various types of costs
2. To understand the various costing techniques
3. To understand how costing can be set as per industry benchmark.

Course Outcomes: After completing this course, students will be able to

1. Analyse and provide recommendations to improve the operations of organizations through the application of Cost accounting techniques
2. Evaluate the costs and benefits of different conventional and contemporary costing systems
3. Familiarize with estimation of budgetary control, marginal costing, and standard costing.
4. Aware the students to analyze the behavior of cost in relation to change in volume of output.

UNIT-I (15 Hrs.)

Meaning, Nature, Scope and Advantages of Cost Accounting, Management Accounting, Distinction Between Cost, Financial and Management Accounting, Elements of Cost & Basic Cost Sheet. Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.

UNIT-II (15 Hrs.)

Labour: Meaning, Components of Labour Cost and Methods of Wage Payment and Incentive Plans. Meaning Causes Effects, Accounting & Control of Idle Time and Overtime Cost, Overheads: Classification, Collection, Allocation, Apportionment and Absorption. Reconciliation of Cost and Financial Accounts

UNIT-III (15 Hrs.)

Methods for Cost Determination: Job, Batch, Contract, Process (Including Joint and Bye products).

UNIT-IV (15 Hrs.)

Tools for Cost Control: Marginal Costing and Its Applications, Budgetary Control, Standard Costing and Analysis of Variances.

Suggested Readings

1. Jawahar Lal, 'Cost Accounting', Tata McGraw Hill.
2. D.K. Mittal/Luv Mittal, 'Cost Accounting', Galgotia Publishing Company.
3. T.R. Sikk, 'Cost Accounting', Sharma Publications
4. M.N. Arora, 'Cost Accounting', Vikas Publishing House

FUNDAMENTAL OF CORPORATE FINANCE

Subject Code: BCOM2-403

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: The main objectives of this course are:

1. Provide an in-depth view of the process in financial management of the firm.
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Demonstrate the decision making by applying financial theory to problems faced by business enterprises.
2. Apply foundational finance theories and to analyse a forecast using relevant data and to conduct preliminary measurement of leverage analysis.
3. Apply time value of money techniques to various pricing and budgeting problems.
4. Apply modern techniques in capital budgeting analysis.

UNIT-I (15 Hrs.)

Business Finance: Conceptual Foundations – Finance Function in Business – Scope and Objectives – Relation of Finance with Other Business Functions. Conflicts in Profit versus Value Maximisation Principle, Role of Chief Financial Officer. Time Value of Money, Compounding and Discounting Techniques – Concepts of Annuity and Perpetuity

UNIT –II (15 Hrs.)

Different Sources of Finance, Project Financing - Intermediate and Long Term Financing. Negotiating Term Loans with Banks and Financial Institutions and Appraisal thereof, Introduction to Lease Financing, Venture Capital Finance. Cost of Capital – Introduction

UNIT-III (15 Hrs.)

Capital Structure: Optimum Capital Structure - Determinants and Theories, Leverage - Concept, Measurement and Significance, Capital Budgeting: Meaning & Process

UNIT-IV (15 Hrs.)

Working Capital Management: Cash Securities, Receivables and Inventory Management – Management of Working Capital – Kinds of Working Capital - Determinants of Working Capital. Dividend Policy and Decisions: Influencing Factors – Forms of Dividend.

Course Outcomes: after completion of the subject students are known to the different sources of finance and their usage. Students will gain the knowledge about capital structure and working capital management.

Suggested Readings

1. I.M. Pandey, 'Financial Management' Vikas Publications.
2. Prasanna Chandra, 'Financial Management Theory and Practice', McGraw Hill Publications
3. S.C. Kuchhal, 'Corporate Finance', Chaitanya Publications

FUNDAMENTAL OF DIGITAL MARKETING

Subject Code: BCOM2-404

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives:

1. To provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success.
2. To develop a digital marketing plan.
3. To explore and develop social media marketing initiatives that are designed to meet business objectives.

Course Outcomes: After completion of this course, students will be able to:

1. Identify the importance of the digital marketing for business sustainability
2. Understand various business ethics in digital marketing
3. Apply the digital marketing for communication with customers and other stakeholders
4. Explain latest tools for promoting brand on social media sites.

UNIT-I (15 Hrs.)

Key Concepts of Digital Marketing, Traditional Marketing vs. Digital Marketing, The Opportunity of Digital Marketing, Characteristics of Digital Marketing, Implications of Digital Marketing, Strategies in Digital Marketing

UNIT-II (15 Hrs.)

Google Webmaster Tool: Introduction to Webmaster Tools, Refine personal and site settings, Manage, monitor and maintain your site, Remove Content from Google, Search Traffic & Search Appearance, Google Index & Crawl, Crawl Rate, Crawl Errors and Crawl Stats, Blocked URL's and Fetch as Google.

UNIT-III (15 Hrs.)

Search Engine Optimization (SEO): On page Optimization Techniques, Off Page Optimization Techniques, Preparing Reports, Creating Search Campaigns, Creating Display Campaigns. Social Media Optimization (SMO): Introduction to Social Media Marketing, Advanced Facebook Marketing.

UNIT-IV (15 Hrs.)

Website Traffic Analysis, Affiliate Marketing and Ad Designing: Google Analytics, Online Reputation Management, EMail Marketing, Affiliate Marketing, Understanding Ad Words Algorithm, Advertisement Designing.

Suggested Readings

1. Seema Gupta, Digital Marketing 'Tata Mcgraw Hill Publication.
2. Charlesworth A., Internet Marketing: A Practical Approach, BH Publications.
3. Chaffey Dave, Internet Marketing: Strategy, Implementation and Practice, Pearson Education.
4. Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers.

E-COMMERCE TECHNOLOGY

Subject Code: BCOM2-405

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main objectives of this course are:

1. To learn about foundations of E-Commerce.
2. To learn about E-Business plan and address E-Commerce related issues.
3. To provide insights on Business incubators.

Course outcome: After the completion of this course students will be able to:

1. Identify and apply relevant problem-solving methodologies.
2. Design components, systems and/or processes to meet required specifications for a web presence.
3. Demonstrate and Communicate effectively in ways appropriate to the discipline, audience and purpose.

UNIT-I (15 Hrs)

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology, Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues

UNIT-II (15 Hrs)

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT-III (15 Hrs)

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT-IV (15 Hrs)

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Suggested Readings

1. Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
2. Bharat Bhasker, “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd, New Delhi
3. Dr. C. S. Rayudu, “ -Commerce &E-Business”, Himalaya Publishing House, New Delhi, 2004.
4. Kenneth C. Laudon Carol GuercioTraver, E-Commerce’, Pearson Publications
5. Russ, Henneberry, Digital Marketing for Dummies, Willey Publications

DIGITAL MARKETING LAB

Subject Code: BCOM2-406

L T P C
0 0 2*2 2

Duration: 60 Hrs

Course Objectives: The main aim of this course is

1. To understand the basic functions of digital marketing.
2. To understand various data presentation tools in digital marketing.
3. To explore and develop social media marketing ingenuities that are designed to meet Business points.

Course Outcomes: After completion of this course, students will be able to:

1. Apply digital marketing tools in business marketing.
2. Identify the importance of the digital marketing for business sustainability.
3. Understand various business ethics in digital marketing.
4. Apply the digital marketing for communication with customers and other stakeholders.
5. Explain latest tools for promoting brand on social media sites

Course Contents:

1. Creating the Webstore, registering domain name, web hosting
2. Search engine marketing, adwords, using adword planner
3. Bidding for keywords, ad rank.
4. Create the Digital Marketing Webpage
5. Creating Banners for Facebook,
6. Creating YouTube Videos,
7. Twitter Marketing Strategies and Implementation, Using Tweets, Retweets and Hashtags for Marketing,
8. Creating LinkedIn Pages for Companies,
9. Instagram Marketing Strategies and Implementation, Creating banners and videos for Instagram Marketing.
10. Email Marketing

Suggested Readings

1. Seema Gupta, Digital Marketing 'Tata Mcgraw Hill Publication, 2017
2. Charlesworth A., Internet Marketing: A Practical Approach, BH Publications.
3. Chaffey Dave, Internet Marketing: Strategy, Implementation and Practice, Pearson Education.
4. Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers.

5TH SEMESTER

E-COMMERCE STRATEGY AND APPLICATION

Subject Code: BCOM2-501

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The objective of this paper is

1. To provide an exposure about the Practical Application of e-Commerce
2. To enable the students to be aware on the emerging changes in marketing and advertising
3. To impart knowledge on multimedia.
4. To gain knowledge on wireless technologies.
5. To apply the concept of SGML, CORBA.

Course Outcomes After completing the course, student will be able to

- 1 Understand the concept on marketing on Internet.
- 2 Understand the technology behind software agents.
- 3 Understand the concept on multimedia applications.
- 4 Apply knowledge on wireless technologies.
- 5 Analyze the concept of SGML, CORBA

Unit I (15 Hrs.)

Advertising and marketing on the Internet: The new age of information-based marketing
Advertising on the Internet – Charting the on-line marketing process-Market research.
Consumer Search and Resource Discovery: Search and resource discovery paradigms –
Information search and retrieval – Electronic commerce catalogs or directories – Information
filtering –Consumer data interface.

Unit II (18 Hrs.)

Software Agents: Characteristics and properties of agents –Technology behind software agents
– Telescript agent language- Safe-Tcl –Applets, Browsers and Software agents – Software
agents in action. Internet Protocol Suite: Layers and networking – Internet Protocol suite –
SLIP and PPP – Other forms of IP-based networking-Mobile TCP/IP- based networking-
Multicast IPNext generation IP.

Unit III (12 Hrs.)

Multimedia and Digital Video: Concepts-Digital video and electronic commerce-Desktop
video processing-Desktop video conferencing. Broadband Telecommunications: Concepts
Frame relay-Cell relay-Switched multimegabit data service-ATM.

Unit IV (15 Hrs.)

Mobile and Wireless Computing Fundamentals Framework- Wireless delivery technology and
switching methods –Mobile information access devices-Mobile data internetworking standards
Cellular data communication protocols-Mobile computing applications-Personal
communication service.

Structure Documents: Fundamentals-SGML. CORBA: Distributed objects. Transaction
Processing- Online Purchases-Online share trading –Railway/air ticket reservation.

Suggested Readings:

1. Ravi Kalakota & Andrew b. Whinston , “Frontiers of Electronic Commerce”, Dorling
Kindersley (India) Pvt.Ltd-2006

2. Bharat Bhasker, "Electronic Commerce", Tata Mc Graw Hill Publishing Co Ltd, New Delhi 2006.
3. Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.
4. Dr.C.S. Rayudu,"E-Commerce &E-Business", Himalaya Publishing House, New Delhi, 2004.

MRSPTU

BUSINESS AUDITING

Subject Code: BCOM2-502

L T P C
4 0 0 4

Duration: 60 Hrs

Course objective: The objective of this paper is

1. To acquire the basic concept on auditing and audit programmes.
2. To enable the students on working with vouchers.
3. To impart knowledge on audit reports.
4. To create an audit report.
5. To apply the concept of electronic auditing.

Course Outcome After competing this course, the students will be able to:

1. Understand the concept on auditing.
2. Analyze the vouching of various working papers.
3. Gain knowledge on valuation of assets and liabilities.
4. Evaluate an audit report.
5. Apply the concept of electronic auditing.

Unit I (18 Hr.)

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger

Unit II (15 Hr.)

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit III (15 Hr.)

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit IV (12 Hr.)

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act

Suggested Readings:

1. B.N. Tandon, "Practical Auditing", S Chand Company Ltd
2. F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd, London
3. Spicer and Pegler, "Auditing: Khatalia"s Auditing"
4. Kamal Gupta, "Auditing", Tata Mcgriall Publications

CORPORATE TAX PLANNING

Subject Code: BCOM2-503

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The aim of this course is:

1. To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To identify the technical terms related to Corporate Tax Planning.
3. To prepare the students to have a thorough knowledge about the planning and management of corporate taxation.

Course Outcomes: After completing this course, the students will be able to:

1. Know the various tax policies of the Indian government.
2. Gather practical knowledge required for tax procedures and systems.
3. Understand tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

UNIT-I (15 Hrs.)

Structure of Direct and Indirect Taxes in India, Meaning of Tax Planning and Management, Tax Evasion and Tax Avoidance; Nature and Scope of Tax Planning and Management in the Corporate Sector; Justification of Corporate Tax Planning and Management, Taking Advantages of Available Reliefs, Rebates and Tax Free Sources of Income.

UNIT-II (15 Hrs.)

Definition of Various Kinds of Companies - Meaning of Company under IT Act, Residential Status of Companies and Implications for Tax Planning, Assessment of Companies Including Carry Forward and Set Off of Losses.

UNIT-III (15 Hrs.)

Tax Planning with Reference to Setting up of a New Business, Tax Planning with Reference to Location of Business. Tax Planning with Reference to Nature of Business, Tax Planning with Reference to Form of Organization.

UNIT-IV (15 Hrs.)

Tax Planning with reference to Financial Management Decisions, Tax Planning with reference to Managerial Decisions, Tax Planning in respect to Employee's Remuneration, Tax Planning and Adoption of Method of Accounting. Tax planning regarding Capital Gains, Tax Planning in respect of Amalgamation or Demerger.

Recommended Books

1. V.K. Singhania, 'Direct Taxes: Planning and Management'.
2. Girish Ahuja, 'Direct Taxes: Law and Practice'.
3. Bhagwati Prasad, 'Law and Practice of Income Tax in India'.
4. R.N. Lakhotia, 'Corporate Tax Planning'.

BANKING LAW AND PRACTICES

Subject Code: BCOM2-504

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Course Objectives: The aim of this course is-

1. To acquire specialized knowledge of law and practice relating to Banking.
2. To understand the Functioning of banks.
3. To recognize the security system of banking industry.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Gain the knowledge of working of RBI System.
2. Understand the legal framework of banking industry.
3. Comprehend the role and functioning of banks in Security system.

UNIT-I (12 Hrs.)

Overview of Banking System and Regulatory Framework and Compliances: Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002. Government and RBI's Powers Opening of New Banks and Branch Licensing Constitution of Board of Directors and their Rights Banks Share Holders and their Rights CRR and SLR.

UNIT-II (15 Hrs.)

Legal Aspects of Banking Operations: Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation etc. - Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

UNIT-III (15 Hrs.)

Banking Related Laws: Law of Limitation - Provisions of Bankers Book Evidence Act - Special Features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 TDS Banking Cash Transaction Tax Service Tax, Asset Reconstruction Companies, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman Lok Adalats, Lender's Liability Act, Anti-money laundering Law.

UNIT-IV (18 Hrs.)

Electronic Banking: Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Integrated Communication Networks for Banks Security and Control Systems - Cybercrimes and fraud management Planning and Implementation of Information Systems.

Suggested Books:

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K. Kataria
2. A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R.K. Gupta: BANKING Law and Practice in 3 Vols. Modern Law Publications.

4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

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INTERNET AND WEB DESIGNING

Subject Code: BCOM2-505

**L T P C
2 0 4 4**

Duration: 60 Hrs.

Course Objectives: Upon completion of the course the student shall be able to

1. To acquire the basic knowledge on Internet
2. To enable the students on gaining the knowledge on HTML
3. To impart knowledge on applying the various tools
4. To gain knowledge on working with webpage
5. To apply the frames in webpage

Course Outcomes After completing this course, students will be able to:

- 1 Remembering the concept on WWW
- 2 Gain the knowledge on directories and inventories
- 3 Apply the concept on HTML
- 4 Gain knowledge on working with web page
- 5 Apply the frames in web page

UNIT – I (13 Hours)

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services“ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher –WAIS.

UNIT – II (13 Hours)

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of „E-mailing“ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail

UNIT – III (14 Hours)

Introduction to HTML–HTML Code for a Web Page–Web Page Basics–Setup a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images–Addan Image–Back ground Image–Border–Wrap Text Around an Image– Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG

UNIT – IV (20 Hours)

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts

– Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Recommended Books: (Latest Edition)

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai
2. Eric Kramer, “HTML”.
3. Kamallesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the Net”.
4. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW- TO”.

SEMINAR ON TRAINING REPORT

Subject Code: BCOM2-506

L T P C

0 0 0 2

Students will submit their summer internship report and give presentation in front of evaluation committee. Department Training and Placement Coordinator will provide them the format of training report and students will submit their report as per the prescribed format.

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6TH
SEMESTER

SOFTWARE ENGINEERING

Subject Code: BCOM2-601

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: This course aims at

1. To acquire the basic knowledge on software engineering.
2. To enable the students on the functional aspects of software design.
3. To impart knowledge on software maintenance.
4. To gain knowledge on debugging.
5. To apply the concept of managing the software design.

Course Outcomes After completion of this course, students will be able to:

- 1 Understand the concept on software engineering.
- 2 Understand the concept on structured design.
- 3 Remember the techniques of software cost estimation.
- 4 Apply the quired knowledge on debugging.
- 5 To apply the concept of managing the software design.

Unit I (15 Hrs.)

Introduction to Software Engineering: Introduction – Definition –Size factors Quality and productivity factors. Planning a software project: Defining the problem, developing a solution strategy- Planning the development process.

Unit II (12 Hrs.)

Software cost estimation: Software cost factors- Software cost estimation techniques, Estimating software maintenance costs.

Unit III (18 Hrs.)

Software Design: Fundamental design concepts- Coupling and cohesion- Design notations Structured design- Integrated top down development- Design Guidelines. Implementation Issues- Verification and validation techniques: Quality assurance Static analysis- Symbolic execution- Unit testing and debugging- System testing.

Unit IV (15 Hrs.)

Software Maintenance: Enhancing maintainability during development Managerial aspects of software maintenance- Configuration management- Source code metrics.

Suggested Readings:

1. Richard E. Fairley, “Software Engineering Concept”, Tata Mc Graw Hill Pub, Company Ltd., New Delhi.
2. Roger Pressman, “Software Engineering”, Tata Mc Graw Hill Pub, Company Ltd, New Delhi

CYBER LAW

Subject Code: BCOM2-602

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: This course aims at:

1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts.
2. To Study the Technical aspects of Cyber Security and Evidence Aspects.
3. To acquire knowledge on Information Technology Act and EDI.

Course Outcomes After successful completion of this course, students will be able to:

1. Discuss the concepts of Cyber law and Cyber Space.
2. Describe Cyber Security technical aspects.
3. Explain the Evidence Aspects.
4. Understand the Electronic Data Interchange Scenario in India.
5. To gain knowledge on Information Technology Act.

Unit I (15 Hrs.)

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects

Unit II (15 Hrs.)

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works Indian Patents act on soft propriety works.

Unit III (15 Hrs.)

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.

Unit IV (15 Hrs.)

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism Electronic Data Interchange Scenario in India.

The Information Technology Act 2000-Definitions-Authentication of Electronic Records Electronic Governance-Digital Signature Certificates.

Suggested Readings:

1. The Indian Cyber Law: Suresh T. Viswanathan, Bharat Law House, New Delhi
2. Cyber Law & Cyber Crimes By Advocate Prashant Mali; Snow White Publications, Mumbai
3. Cyber Law in India by Farooq Ahmad; Pioneer Books
4. The Indian Cyber Law by Suresh T. Vishwanathan; Bharat Law House New Delhi
5. Guide to Cyber and E- Commerce Laws by P.M. Bukshi and R.K. Suri; Bharat Law House, New Delhi
6. Guide to Cyber Laws by Rodney D. Ryder; Wadhwa and Company, Nagpur

DATABASE MANAGEMENT SYSTEM

Subject Code: BCOM2-603

L T P C
4 0 0 4

Duration: 60 Hrs

Course Objective: The course aims at providing

1. To acquire the basic concept on database system.
2. To enable the students on the functional aspects of SQL.
3. To impart knowledge on various network approach.
4. To gain knowledge on IMS networks.
5. To apply the networking approach in various E-Commerce Activities.

Course Outcomes After the completion of this course students will be able to:

1. Remembering the concept on database system and structure.
2. Gaining the knowledge on key relational approach.
3. Understanding the embedded SQL at various operations.
4. Gain knowledge on IMS networks.
5. Apply the networking approach.

Unit I (15 Hrs.)

INTRODUCTION to database Management System: Database System Architecture Basic Concepts: Data System, Operational data, data Independence, Architecture for a database system, Distributed databases, Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach

Unit II (15 Hrs.)

Types of Approaches: Relational Approach:- Relational Data Structure: relation, domain, attributes, keys Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations. Special relational operations.

Unit III (15 Hrs.)

Embedded SQL: Introduction – Operations not involving cursors, involving cursors - Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update operations. QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition

Unit IV (15 Hrs.)

Hierarchical Approach: IMS data structure. Physical Database, Database description. Hierarchical sequence. External level of IMS: Logical Databases, the program communication block IMS Data manipulation.

Network Approach: Architecture of DBTG system. DBTG Data Structure: The set construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

Suggested Readings:

1. An introduction to Database Systems - Bipin C Desai
2. Data base System Concepts, Silberschatz, Korth, McGraw hill, Sixth Edition.
3. Data base Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGrawHill 3rd Edition.
4. Fundamentals of Database Systems, Elmasri Navathe Pearson Education.
5. An Introduction to Database systems, C.J. Date, A.Kannan, S.Swami Nadhan, Pearson, Eight Edition

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INTERNATIONAL TRADE

Subject Code: BCOM2-604

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: The objective of this course is

1. To analyze the trade patterns.
2. To critically explore issues and policies in International Economics.
3. To apply theoretical principles of international trade to the prevailing global economic environment.

Course Outcomes After completion of this course, students will be able to:

1. To gain conceptual clarity of the theoretical aspects, foundations and principles of International Economics.
2. To examine the broad pattern of changes in the arena of International Economic Policy and the evolving Global Economic environment.
3. To comprehend the complexities of theories, problems and policies in International Economics.
4. To gain fundamental exposure to the role, structure and functioning of international institutions/organizations.

Unit I (18 Hrs.)

Theories of International Trade: An Introduction, Globalization of the World Economy, Deglobalization, The Mercantilist Views on Trade, The Theory of Absolute Cost Advantage & The Theory of Comparative Cost Advantage, Two-by-Two-by-Two Sector Model A critical review is carried out regarding the assumptions, principles, limitations and comparison of the early trade theories. Case study – Growth Story of the Southeast Asian Countries/ASEAN economies (to understand how trade has helped economy to grow) and Policies adopted by them which helped trade facilitation.

Modern Theories of International Trade: Product Cycle Theory, Linders Theory of Volume of Trade and Demand Pattern, Krugman's Alternative Theory of Trade, Gravity Model.

Unit II (15 Hrs.)

Terms of Trade and Determination of Exchange Rate: Concepts and Measurement of Terms of Trade, Factors affecting Terms of Trade of a Country, Exchange Rate Determination A critical review is undertaken of the Terms of Trade of Developed and Developing nations and the applicability of the BOP and PPP Theories.

Unit III (12 Hrs.)

Commercial Policy – Barriers to Trade, Basic Principles of WTO, Government Intervention in Trade, Trade Restrictions: Tariffs and Non-Tariff Barriers, Exchange Control, Dumping.

Unit- IV (15 Hrs)

Balance of Payments and Trade Distortions: Equilibrium and Disequilibrium in BOP, Measures to correct disequilibrium, Current and Capital Account convertibility, Protectionism in the changing world scenario, Role of WTO in reducing trade distortions, Effect of Covid-19 Pandemic on Trade.

Suggested Readings:

1. Bhatia. H L (2006) International Economics, Vikas Publishing N. Delhi.
2. Carbaugh Robert (2009) International Economics, J.S.W. College Publication.
3. Cherunilam Francis (2017) International Economics-By Tata Mcgraw Hill N. Delhi.
4. Gandolfo Giancarlo (2006) Elements Of International Economics N. Delhi Abe Books Private Ltd • JhinganM.L(2012) International economics-6th ed. Vrinda Publications
5. Krugman Paul, Maurice Obstfeld, and Marc Melitz, (2012).International Economics: Theory and Policy, Addison-Wesley (Pearson Education Indian Edition), 9th edition.
6. Krugman R. Paul, Kindersley Dorling (2009) International economics-6th ed.
7. Kenneth, A.R (2012). An Introduction to International Economics, Cambridge university Press(2012)
8. Suranovic Steve,(2010) International Trade: Theory and Policy, Saylor Foundation

DATA VISUALIZATION LAB

Subject Code: BCOM2-605

**L T P C
0 0 4 2**

Duration: 30 Hrs

Course Objectives: This course aims at:

1. To learn software to manage monetary data.
2. To work on formulas and functions for data handling.
3. To develop professional skills for data management.

Course Outcomes After completing this course, students will be able to:

1. Use data handling software to manage monetary data.
2. Work with formulas and functions.
3. Develop professional-looking worksheets with charts and graphs, data tables by using web tools.
4. Use spreadsheet's solver for complex problems.

UNIT- I (08 Hrs)

Managing Data: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets Conditional Formatting, Date and Time Function: Date, Day, Month, Year, Edate, Eomonth, Network days, Workday, Weeknum, Weekday, Hour, Minute, Second, Now, Today Time Look Up Functions: Data Validation, Advanced Range Names, VLookUp, H LookUp

UNIT- II (07 Hrs)

Logical Functions: IF Function, Nested IF, CountIf, SumIf, IF with AND and OR, Average, Averagea, Averageif, Averageifs, Subtotal, Rand, Rand between, Roundup, Round down

UNIT-III (07 Hrs)

What if Analysis, Scenario Analysis, Sensitivity Analysis, Goal Seek, Advanced Pivot Table: Filtering Pivot Tables, Pivot Table Analysis, Proper Function, Trim Function, Advance Pivot Charts

UNIT-IV (08 Hrs)

Financial Functions: Time Value of Money- NPV/ IRR/ Discounting and other financial functions Statistical Function – Correlation, Regression.

Suggested Readings:

1. Greg Harvey, _Microsoft Excel 2016 All-in-One for Dummies, Wiley Publications
2. Lokesh Lalwani, _Excel 2019 All – In – One‘ BPB Publication
3. Manisha Nigam, _Data Analysis with Excel‘ BPB Publication
4. Paul McFedries, _Excel 2016- Formulas and Functions‘ Que Publications

MAJOR PROJECT

Subject Code: BCOM2-606

L T P C

0 0 0 4

A Faculty supervisor will be appointed to the students from the department. In consultation with the supervisor, student will decide their topic. Students can do their project on any topic of their choice (Commerce/Banking/Internet/Tax etc.) and submit the project in the department. Students must give presentation on their project in the department. Their final evaluation will be done based on the work done in the project and their performance during presentation and Viva Voce.

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