B.COM
SEMESTER II
Introduction to Marketing (CC 5)
(100 Marks- 60 Lectures)

Objective: To develop an understanding of the marketing environment and relevant decisions.

Unit I Introduction to marketing   **(25 Marks 15 Lectures)**

Market concepts-- place concept, area concept demand concept. Kinds
of goods—convenience goods, shopping goods speciality goods.

Marketing concepts - product concept, selling concept, marketing concept, societal marketing concept. Scope of marketing - goods, services, events, organisations etc.

Unit II Marketing Environment and Segmentation   **(25 Marks 15 Lectures)**

Marketing Environment- concept, major environmental forces.
Market segmentation- concept, Bases for segmenting markets.
Consumer behaviour and marketing research

Consumer buying behaviour, factors influencing consumer buyer
behaviour. Marketing research and its importance.

Unit III Marketing decisions   **(25 Marks 15 Lectures)**

Marketing mix decisions-product, price, promotion and physical distribution (in brief).

Sales force management-selection, training, compensation. Areas in physical distribution- Order processing, Inventory, Warehousing and Transportation. Global marketing- Alternative marketing entry strategies.

Unit IV Trends in Marketing   **(25 Marks 15 Lectures)**

Consumerism and need for consumer protection. Social aspects of marketing—social responsibility of marketing, ecological and ethical aspects of marketing. Marketing of Services and its scope.

Direct marketing—Catalog marketing, Kiosk marketing, Telemarketing and On-Line marketing.

References:

1)   Kotler, Philip. *Marketing Management.* Prentice Hall.
2)   Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). *Marketing Management: A South Asian Perspective*. (Thirteenth Ed). Pearson Education, New Delhi.
3)   Gandhi, J.C. *Marketing a Managerial Introduction.* Tata McGraw Hill.
4)   Maheshwari, R.P., Jindal, Lokesh, (2011). *Marketing Management Theory and Practice*.
5)   Sherlekar, S.A. *Marketing Management*. Himalaya Publishing House.
6)   Saxena, Rajan. *Marketing Management*.
7)   Ramaswamy & Kumari Nama. *Marketing Management*.

Financial Statement Analysis & Interpretation (CC 6)
(100 Marks –60 Lectures)

Course objectives

To develop skills in students to analyze and interpret financial statements from viewpoint of liquidity, solvency, profitability and cash flow of entities and apply the same for decision making.

Unit I Company Final Accounts (Elementary Level)   **(20 Marks, 15 Lectures)**

Preparation of " Statement of Profit and Lo
of the Companies Act 2013.

Unit II Nature and Techniques of Financial statement analysis   (40 Marks, 18 Lectures)

Nature and Component of Financial Statement, Meaning and Need for Financial Statement Analysis, Traditional & Modern approaches to Financial Statement Analysis, Parties interested in Financial Statement Analysis. Techniques of Financial Statement Analysis**:**

a) Common-size statement analysis

   Meaning, preparation, interpretation, uses, merits and demerits

b) Comparative statement analysis (restricted to 2 years for intra-company and 2 companies for inter-company problems)

    Meaning, preparation, interpretation, uses, merits and demerits

c) Trend analysis

   Meaning, determination, interpretation uses, merits and demerits

   Practical problems to include preparation of Profit & Loss Statement and Balance Sheet as per Schedule III of Companies Act 2013 from the Trial Balance given and prepare common size or Comparative statement.

Unit III Ratio Analysis and Economic Value Added Analysis   (20 Marks, 15 Lectures)
(a) Ratio analysis

Meaning, Objectives, Nature of Ratio analysis, Importance & Limitations of ratio analysis, Classification of Ratios - Balance Sheet ratios, Income statement ratios, and Combined ratios, Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness. Overview of ratio analysis in service organization.

(b) Economic Value added (EVA)

Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA

Unit IV Cash Flow Statement   **(20 Marks, 12 Lectures)**

Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, Preparation and presentation of Cash Flow Statement as per indirect method and IND AS 7

References:

1.   Bhirud, S., & Naphade, B. *Management Accounting.* Pune: Diamond Publications.

2.   Gupta, S., & Sharma, R. *Financial Management.* New Delhi: Kalyani Publishers.

3.   Jain, & Narang. *Advanced Accountancy.* New Delhi: Kalyani Publishers.

4.   Madegowda, J. *Management Accounting.* New Delhi: Himalaya Publishing House.

5.   Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.

6.   Raman, A. *Advanced Accountancy.* New Delhi: Himalaya Publishing House.

7.   Shukla, M. C., & Grewal, T. S. *Advanced Accounts.* New Delhi: S. Chand & Co .

8.   Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts.* New Delhi: S. Chand & Co.

9.   Tulsian, P. C. *Accountancy.* New Delhi: S. Chand & Co.

Journals for Study and Reference:
1.   The Chartered Accountant: The Institute of Chartered Accountants of India
2.   The Management Accountant: The Institute of Cost Accountants of India
3.   The Accounting World : ICFAI Hyderabad

Guidelines for setting Question Paper
1.   The question paper shall have total of 6 questions of 20 marks each
2.   Four questions of 20 marks each to be answered
3.   Question No. 1 to be compulsory (should be a practical question)
4.   A question may be sub-divided if necessary
5.   One question each from Unit I, Unit II, Unit III and Unit IV
6.   Two questions each to be asked on unit II and unit III

B.COM.
SEMESTER II
Managerial Economics (CC 7)
(100 Marks, 60 Lectures)

Objective: The basic objective of this course is to familiarize the students with the approach, concepts and advanced techniques of managerial economics that are applied in business decision making.

Unit I Pricing Decisions   **(20 Marks, 12 Lectures)**

a) **Pricing Methods and Strategies** –Cost based pricing(cost plus, marginal cost & target return pricing), Competition based pricing(penetration, entry deterring and going rate pricing), Product life cycle based pricing(price skimming, packaging, perceived value, loss leader pricing), Cyclical pricing (rigid and flexible pricing),Multi-product pricing, Peak load pricing, Sealed bid pricing, Retail pricing, Administered pricing, Export pricing, International price discrimination, Dumping and transfer pricing.

b) **General considerations and objectives of pricing policy** –Price elasticity of demand and pricing –price forecasting.

Unit II Profit Analysis   **(20 Marks, 12 Lectures)**

a) **Profit**
   Meaning, Different concepts, nature, kinds and role of profit; profit policy, profit limiting factors

b) **Break Even Analysis**

   Meaning, assumptions, uses, limitations, application, break even chart and calculation of Break-Even Quantity and Break-Even Sales, contribution margin, safety margin, targeted sales volume and expected profits; Profit-volume (P/V)analysis -meaning, chart, assumptions and measurement (Numerical Problems to be included) Profit forecasting: meaning and methods

Unit III Capital Budgeting   **(30 Marks, 18 Lectures)**

a) **Capital budgeting**

   Meaning; Nature; Process; Significance; Factors influencing investment decisions; Approaches to determine size of capital budget; Types of projects; steps in capital project evaluation; Methods of project evaluation with numerical problems (Payback period, Average rate of return (ARR), Net Present Value (NPV), Profitability Index(PI) and Internal Rate of Return (IRR) methods); Social cost-benefit analysis (concept, objectives, steps involved and evaluation)

b) **Cost of capital**

   Sources of funds for long-term financing; cost of debt, cost of preference share capital, cost of equity capital, cost of retained earnings –the weighted cost of capital (numerical problems to be included)

Unit IV Decision and Risk Analysis in Business   **(30 Marks , 18 Lectures)**

a) Business Decision making –certainty , risk and uncertainty, sources of business risk, steps involved in analysis of risky decisions, risk premiums, risk adjustment

b) Risk and Investment Proposals –measures of incorporating risk(expected value and standard deviation), methods to decide selection of project (the finite-horizon, risk adjusted discount rate, certainty equivalent and decision tree analysis method)

Decisions under uncertainty - Game Theory (Assumptions, Structure, Significance, Limitations and Strategies) –Pure Strategy, Nash Equilibrium, Pri

Game Theory in Economics. (Numerical problems to be included).

References :

1. Ahuja. H. L. *'Advanced Economic Theory* S.Chand *(Li**m**ited, icroeconomic* NewDelhi
   .

2. Geetika, Ghosh. P. & Roy Choudhury. P. *'Managerial* Tata *Economics'* McGrawHillEducation Pvt Ltd, New Delhi.

3. Indira Gandhi National Open University: School of Management: Managerial Economics- MS/9

4. Mehta, P.L. *'Managerial,* Sultan *Economics'* Chand&Sons, Educational Publishers, New Delhi.

5. Mithani.D.M. *'Managerial Economics* Himalaya *(Theory* PublishingHouse, New *&Applica* Delhi.

6. Mukherjee Sampat, *'Busia**n**essdManagerial,* New Central *Economics'* BookAgency(P)Ltd., Calcutta.

7. Samuelson, Paul A and Nordhaus, W.P., 'Econom

8. Varshney R.L. & Maheshwari. K.L., *'Managerial* Sultan *Economics'* Chand&Sons, Educational Publishers, New Delhi.

Commercial Arithmetic –II (CC 8)
(100 marks - 60 Lectures)

Unit I The Straight Line   **(25marks - 12 hours)**
- Rectangular Cartesian Co-ordinate System
- Distance formula, Section formula (Simple problems only)
- Slope and intercepts of a straight line
- Equations of lines parallel to the axes.
- Equations of lines in slope point form, two point form, slope intercept form, two intercept form
- General equation of a line, Parallel and perpendicular lines
- Intersection of lines
- Graphs of linear equations and inequalities
- Graphical solution of Linear Programming Problems with two variables only

Unit 2 Calculus I
(a)   **Relations and Functions**   **(5marks - 4 Lectures)**
- Ordered pair
- Cartesian product
- Relation, Function –Domain, Co-domain, Range.
(b)   **Limits and Continuity**   **(5marks - 4 Lectures)**
- Definition
- Operations of finding limits
- Algebra of limits
- Concept of continuity and examples
(c)   **Derivatives and their Applications**   **(25 marks - 12 Lectures)**
- Concept of derivatives
- Standard forms
- Algebra of derivatives
- Derivatives of composite functions
- Higher order derivatives
- Applications –Total revenue function, Total cost function, Elasticity of demand and supply
- Increasing and decreasing function/sign of derivative (economic applications)
- Maxima and Minima (economic applications)

Unit III Calculus II
(a)   **Integration and its Applications**   **(15marks - 12 Lectures)**
- Definition
- Standard forms x^n, e^x, a^x, $1/x$

- Integral of f(x) + g(x) and kf(x)
- Integral of $(ax+b)^n$, e^{ax+b}, k^{ax+b}, $1/ax+b$
- Applications –Total revenue function, Total cost function
- Definite integration
- Area under a curve (formula only)
- Consumer's Surplus and Producer's Surplus

(b)   Partial Derivatives   (5marks - 4 Lectures)
- Definition
- Partial derivatives of first and second order
- Economic applications: Demand function, Utility function, Production function

Unit IV Commercial Mathematics   (20marks - 12 Lectures)
- Ratio
- Proportion
- Percentage
- Discount –Trade Discount, Cash discount, Discount and profit.

References
1. Joshi N. and Chitale S.G., *A New Approach To Mathematical Techniques* , Sheth Publishers
2. Vaidya M.L., Deshpande A.V., Kumtha A.P., *Elementary Business Mathematics*, Vipul Prakashan
3. DikshitAmarnath, Jain Jinendra Kumar, *Business Mathematics*, Himalaya Publishing House
4. GoelAjayand GoelAlka, *Mathematics and Statistics*, Taxmann Allied Services
5. Vaidya M.V., KumthaA. P., *Business Mathematics*, Vipul Prakashan
6. ShahS., *Business Mathematics(for ICWAI International Course),* New Central Book Agency.
7. Abranches, M.E, *Mathematical Techniques*, Gracias Print Arts.

B.COM.
SEMESTER II
Business Communication (AECC 3)
(Modern Communication Skills)
(100 Marks - 60 Lectures)

Course Objectives:

Communication skills have emerged as the most powerful set of skills to possess for accelerating one's career trajectory and for times. In a competitive world where efficiency and effectiveness do matter, it is imperative
that students learn these skills.

This Course of Modern Business Skills in Business Communication integrates spoken, written, visual and written communication situations and strategies - the way communication actually occurs in a dynamic workplace. Some of the course objectives are:

* **To increase students confidence and ability to communicate orally while using technology.**
* **To improve collaboration and communication skills of students.**
* **To enhance multimedia literacy skills of students.**
* **To build relationships and establish their online social presence.**

UNIT 1: Digital Storytelling [DST]   **(40 Marks - 23 Lectures)**

(Creation of a Digital Story: Workshops for students in small batches of where the basics and software skills needed for DST are imparted; Students are then to individually create a DST and present the same in class)

UNIT 2: Individual Speeches (Impact/ Oratory) and Presentations
(a)   Individual Speeches - Pathos / Logos / Ethos / Overcoming Fear / Formulae for Speeches / People (Body Language) / Voice Skills / Audience   **(10 Marks - 6 Lectures)**

(b)   Creating and Making Individual Presentations - Using Software like Powerpoint / Prezi On-line Zooming Editor / Mind-Mapping Software / Incorporating principles of Zen / Slido:ology / Duarte   **(10 Marks - 15 Lectures)**

UNIT 3: Electronic and Web Communications: **(20 Marks –5 Lectures)**

a) Using Social Media for Communication [for contributing to a FACEBOOK Group or mailing list created by the teacher for the purpose. This group can be on any topic which helps to improve communication skills.]   **(5 Marks)**
 b) Creating & Using a Blog or Free Web site   **(10 Marks)**
 c) Using cell-phones, laptops and other means for e-mail and instant messaging for Business; etiquette involved   **(5 Marks)**
UNIT 4 Conducting Effective Meetings   **(20 Marks - 11 Hours)**
 (Pedagogy: Role Play - Groups of 6-10 students to conduct a meeting)

Chairpersonship, Protocol (Brief insights into Robert's R
Agenda, Drafting Minutes (Discussions /Resolutions)

 [10 marks for participation in a Meeting. 5 marks for drafting the Notice and the Agenda for the Meeting. 5 marks for writing the Minutes of the Meeting. The meetings where the students are to be judged can be ones which are organized for the purpose of discussing topics given by the teacher.]

Requirements:

 (Essential)

1) An LCD projector in every classroom

2) A Laptop for Facilitator (Desirable)

 3) Computers for students

4) Broadband Facility

5) A large screen SMART TV / SMARTBOARD

6) HD Video Camera (with Hard Disk)

7) Home Theatre

8) Software: Pinnacle / Cyberlink / U-lead Video Studio-Mapping //BusinessBuzan's-in- M a-Box

9)Language Lab / other relevant software as decided by the
concerned teacher 10) External Hard Disks

11) A Smart Board

Assessment and Pedagogy:

Continuous Internal Assessment in the proportion to the marks assigned in the syllabus: 100 marks. The teacher may devise appropriate exe

Suggestion: ISA 1
              (Individual
              Speeches)
              ISA 2
              (Individual
              Presentation
              s)

References:

1.   Digital Storytelling: Guide for Educators, Midge Frazel, International
Society for Technology in Education, 2010 ISBN 9781564842596

2.   How to Win Friends and Influence People, Dale Carnegie, Pocket Books, 2010 ed.

3.   Making Presentations, Tim Hindle, Dorling Kindersley Publishers,
        1999 ed. Say it with Presentations, Gene Zelazny, Tata McGraw-
        Hill Education (2004).

4.   Presentation Zen: Simple Ideas on Presentation Design and
        Delivery (2 nd Edition) (Voices that Matter) Garr Reynolds.
        2011

5.   Slide:ology: The Art and Science of Creating Great Presentations, Nancy Duarte,
        2008. ISBN 0596522347

6. Social Media Marketing for Dummies, Shiv Singh, Stephanie Diamond,
        Wiley, 2007. ISBN 9781118236307.
        Robert's Rules of Order,2010,RobertISBN978145380715Henry. M.,

ENVIRONMENTAL STUDIES –II
(No. of credits = 2; No. of contact hours = 30)
Semester –II (for B.Com.)

Objectives: The course envisages that all the under graduates coming out of our University system are aware of our natural resources, ecosystems and their linkages to society, livelihood, environment and conservation. This theoretical learning shall be supported by the actual field visits.

Unit 1: Environmental Pollution   (7 hours)

Definition, causes, effects and measures to control air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, nuclear hazards; waste –types, causes, effects; waste management –solid, sewage and effluents; measures to control industrial and urban wastes; role of an individual in prevention of pollution; pollution case studies (Bhopal gas tragedy and mining); disaster mitigation and management-floods, droughts, earthquakes, landslides, cyclones, Tsunami.

Unit 2: Social issues and the Environment   (8 hours)

From unsustainable to sustainable development; urban problems related to energy; water conservation, rainwater harvesting, watershed management; resettlement and rehabilitation of people - problems and concerns, case studies; environmental ethics - issues and concerns; climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies; wasteland reclamation; consumerism and associated waste products; Objectives and scope of Environment (Protection) Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and Control of Pollution) Act, Forest Conservation Act, Wildlife Protection Act, Forest Rights Act and Biodiversity Act; Issues involved in enforcement of environmental legislation; public awareness.

Unit 3: Human Population and the Environment   (5 hours)

Population growth, variation among nations; population explosion - Family Welfare Programme; environment and human health; human rights; value education; HIV/AIDS; women and child welfare; role of Information Technology in environment and human health; case studies.

Unit 4: Tourism and Environment   (4 hours)

Definition and typology of tourism; mass tourism and environment - aspects of degradation and exploitation, physical and social impacts; examples at local, regional, national and international levels. Sustainable tourism.

Unit 5: Field visit (6 hours) Visit to a local polluted site - urban/rural/ industrial/
agricultural and waste treatment plant(s)/sustainable tourism site(s). A report of field visit to be maintained.

Recommended Readings

Agarwal K.C. (2001): Environmental Biology, Bikaner, Nidi

Bharucha E.: The Biodiversity of India, Ahmedabad, Mapin

Bharucha E.: Textbook of Environmental Studies. Orient BlackSwan

Brunner R.C. (1989): Hazardous Waste Incineration, New York, McGraw-Hill

Chatwal G.R. & Sharma H. (2005: A Textbook of Environmental Studies, Mumbai, Himalaya Clark R.S.: Marine Pollution, Oxford, Clanderson

Cunningham W.P., Cooper T.H., Gorani E. & Hepworth M.T. (2001): Environmental Encyclopaedia, Mumbai, Jaico.

De A.K.: Environmental Chemistry, Wiley Desai R.J. (2003): Environmental Studies, Mumbai, Vipul Gleick H.P. (1993): Water in Crisis, Stockholm Envt. Institute, OUP

Hawkins R.E.: Encyclopaedia of Indian Natural History, Mumbai, BNHS

Heywood V.H. & Watson R.T. (1995): Environment Protection and Laws, Mumbai, Himalaya

Jadhav H. & Bhosale V.M. (1995): Environment Protection and Laws, Mumbai, Himalaya McKiney M.L. & Schoel R.M. (1996): Environment Science, Systems and Solutions, Web Enhanced Edition.

Mhaskar A.K.: Matter Hazardous, Techno-Science Publications

Miller T.G. Jr.: Environmental Science, Wadsworth

Odum E.P. (1971): Fundamentals of Ecology, Philadelphia, W.B. Saunders

Rao M.N. & Datta A.K. (1986): Waste Water Treatment, Oxford & IBH Santra S.C. (2004): Environmental Science, Kolkata, Central Book Agency

Sharma B.K. (2001): Environmental Chemistry, Meerut, Goel Publishing House

Townsend C., Harper J. & Begon M.: Essentials of Ecology, Blackwell Science

Trivedi R.K.: Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol.1 & 2, Enviro Media.

Trivedi R.K. & P.K. Goel: Introduction to Air Pollution, Techno-Science Publications

Wagner K.D. (1998) Environmental Management, Philadelphia, W.B. Saunders

Magazines
Down to Earth, Centre for Science & Environment
Survey of the Environment published by The Hindu

Eresource
http://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf

Syllabus for Computer Application - II for B.Com. SEMESTER II

GE 2

COURSE CODE : BCOM212	COURSE TITLE : Information Technology(Cyber Security) - II	
Total Marks : 100	Total Credits : 04	Total Contact Hours : 60

Course prerequisites : Information Technology I

Course objectives : To understand the basics of cyber space and accompanying cyber threats and provide the foundation for preparing, detecting and protecting against cyber threats and challenges.

Course contents :

Unit			Topic		Weightage	
Title			**Content**		**Hours**	**Marks %**
Basics of Computer Networking			Computer Networking Basics: Definition, Need , Advantages & Disadvantages.		1	30
	B		Transmission Media: Wired & Wireless.		3	
	C		Networking Devices: Repeater, Switch, Router, Gateway.		2	
	D		Network Topology: Bus, Star and mesh –advantages & disadvantages of each.		2	
	E		Types of network: PAN,LAN, MAN, WAN, internet .		2	
	F		IP Addressing : Static Vs Dynamic IP addresses, Public Vs Private IP addresses.		2	

		G	Internet: Basic terms -web page, website, URL, HTTP & HTTPS, ISP, web server, web browser, Cyber Space ,hyperlinks, hypertext, download and upload, online and offline.	2
		H	Internet applications: WWW, search engine, DNS, Electronic mail(e-mail), File transfer Protocol(FTP), Internet telephony, Video conferencing, Blogs, E-commerce.	2
		I	Social Networking: Basics, Types of social networking sites –General, Multimedia, Professional, Educational, Importance of Social Networking.	3
		J	Security in Social networking: Safety tips for socializing (In General & w.r.t. Facebook) Reporting any security breach.	1
			Student Activity: Analyze the facebook account and report the different safety features provided by facebook for the safety of the users.	
	Cyber Threats	A	Basics: Definition - Cyber Threats , Cyber Attack, Cyber Crime Cyber Attackers – Hackers, Hactivists, Rogue Insiders, States/	2
		B	Types of Cyber Attacks: 1. Device compromise 2. Service disruption 3. Data Exfilteration 4. Advance Persistent Threat(APT)	2
		C	Cyber Attack Artifacts: Viruses, Worms, Trojan Horse, Botnet, Denial of Service (DoS,DDoS), Social Engineering - Phishing, Zero Day Attack, Cyber Stalking, E-Mail Spoofing, Pharming, Cyber Warfare, Cyber Espionage, Cyber Vandalism	4
		D	Vulnerabilities and Countermeasures: Causes of each cyber-attacks type, Countermeasures to tackle each Cyber Attack artifacts.	4
			Student Activity: Provide report of any cyber threat(s) faced	by

Column "20" appears spanning the Cyber Threats block.

			you/friends/any other and list the causes and steps taken to counter such attack.		
	Security in Cyber Shopping	A	Online Shopping: Basics –Privacy, Sensitive Personal Information, Advantages & Disadvantages of Online Shopping.	2	25
			Privacy Issues: Cookies and online tracking, Sharing Information when Shopping Online, Password Protection, Privacy Policies.	2	
		B	Problems associated with online shopping: Data Pharming, Hijackers, Spoofing, Online Fraud.	3	
		C	Safety measures in online Shopping: Encryption of Data Authentication (SSL, Digital Signature, Certificates, Hashing) Security Tokens. Steps to safeguard online shopping security and privacy.	5	
		D	Payments Methods: Different payment methods in online transactions, Safety practices, Best payment method(s).	2	
		D	**Student Activity** –Consider any two online shopping sites and compare their features(Products, usability, policy to attract customers, payment methods, safety practices etc…		
IV	**Cyber Laws**	A	Information Technology Act(ITA) 2000 : Definition and Terminology - Internet Governance, E-Record,	3	25

and Cyber **Forensic**		E-Contract, E-Forms, Adjudicating Officer, Affixing Digital signature, Certifying Authority, Sections - Section 43, Section 65.		
	B	Information Technology (Amendment)(ITAA) Act 2008: Terminology - Communication Devices, Electronic Signature, Sections : Section 66 , Section 67, Section 69.	3	
	C	Provisions/Laws related to e-commerce, Issues not covered under ITA & ITAA, Reporting cyber-crimes.	2	
	D	Digital Evidence: Definition, Categories of Evidence, Types of Evidence, Admissibility of Evidence, Forensic Examination Standards.	2	
	E	Forensic Investigation Steps: Evidence Collection, Preserving Digital Evidence –Special Considerations, Recovering Digital Evidence, Documenting Evidence, Documenting Evidence Analysis.	4	
		Student Activity: Make use of any Forensics investigation tools such as		

		winhex and carry following tasks: Cloning and imaging of removable device, Examination of the complete directory structure, calculate hash ,Identification of pictures embedded in documents etc.)	

Note:
1. IT paper shall carry 04 credits, with no credit for lab component.
2. There shall be a theory examination of 100 Marks (Internal Assessment –20 Marks; End Semester Examination –80 Marks of 2 hrs. duration)
3. There shall be four theory lectures per week of 1 hour duration per theory class.

References:

1. Introduction to Information Technology –ITL Education Solutions Limited –Pearson Education
2. Data Communications and Networking Tata McGraw Hill Edition B. A. Forouzan
3. Rick Lehtinen and G.T. Gangemi, Computer Secu

   2006
4. Wall, David, (2007). Cybercrime: The Transformation of Crime in the Information Age. Polity Publishing
5. Michael Cross, Scene of the Cyber Crime, Syngress Publishing, Elsevier Publishing, 2nd Edition, ISBN 13: 978-1-59749-276-8
6. Chander, Harish, Cyber Laws and IT Protection, ISBN: 978-81-203-4570-6, PHI Learning
7. Facebook, https://www.facebook.com
8. Cyber Laws, http://deity.gov.in/content/cyber-laws
9. X-Ways Forensics ,https://www.x-ways.net/winhex/index-m.html
10. Online Shopping Safety, http://www.trendmicro.com/vinfo/us/security/news/cybercrime-and-digital-threats/eight-ways-to-ensure-a-safe-online-shopping-experience
11. www.cert.org
12. www.nist.gov

Practical Assignments for Computer Application –II Lab for

B.Com. SEMESTER II

GE 2

COURSE CODE : BCOM212	COURSE TITLE : Information Technology(Cyber Security) –II Lab	
Total Marks :	Total Credits :	Total Contact Hours : 30

Course prerequisites : None

Course objectives : To understand the basics of cyber space and accompanying cyber threats and provide the foundation for preparing, detecting and protecting against cyber threats and challenges.

Practical Assignments:

Unit			Topic	Requirements	Weightage
	Title	#	Content	Hours	
	Basics of Computer Networking	1	**Networking Basics** • Connecting to Network • Sharing directories • Connecting to shares • Set up a common storage	Networked Devices	**2 hours**
		2	**Advanced Networking** • Identify IP address, ping • Set up a basic firewall • Set up a security level • Setup free online backup	Networked Devices & internet & Web Browser	**2 hours**

		3	**Web browser security, Internet Connectivity & Tracing .** • Configure the web browser for optimized performance and security. • Identify the IP address of the remote website. • Find the public IP address of your device and your ISP. • Find the upload and Download speed. • Use Trace Email Analyzer to get the sender's IP address and track the source.	internet , Web Browser and online Trace Email Analyzer	**2 hours**
		4	**Social Networking & Facebook** • Analyze the facebook account and report the different safety features provided by facebook for the safety of the users.	Internet & Internet Browser	**2 hours**
	Cyber Threats	5	**Virus Threat** • Analyze any system infected with cyber threat list the causes and steps needs to be taken to counter such attack. • Find the techniques viruses use to evade Antivirus Software.	Any Antivirus/ Malware detection tool	**2 hours**
		6	**Spyware - Infection, Collection, Detection, and Eradication** • How spyware infects devices. • Define the indicators of a spyware infection. • Explore how anti-spyware software detects spyware. • Download and install any anti-spyware software on a computer.	Any Antispyware tool	**2 hours**

		7	**Steganography and Steganalysis** **Steganography** • Hide text messages in images with simple commands. • Hide encrypted text messages in images with 4t HIT Lite. • Hide encrypted files in images with JPEG Hide and Seek (JPHS). **Steganalysis** • Given two images, determine which image contains hidden information using tools such as Steganographic studio.	Use following software tools: • 4t HIT Mail Privacy Lite, • JPEG Hide and Seek (JPHS), • Steganographic studio	**2** **hours**
		8	**Password Security** • Measure brute force and dictionary cracking times for passwords of varying length and complexity with Proactive Password Auditor (PPA) • Define the characteristics of a strong password. • Study the relationship between password strength and cracking time. • Calculate the total number of unique passwords given password length and number of subunits (letters, digits, or symbols).	Use following software tool: Proactive Password Auditor (PPA)	**2** **hours**
		9	**Defense in Depth - Overall Steps for** **Cyber security of a** **device(Laptop/Mobile)**		**2** **hours**

		10	**Privacy Protection through Cryptography** • Use tools such as Gnu Privacy Guard (GPG) to encrypt, decrypt, sign, and verify files.	Use following software tool: Gnu Privacy Guard (GPG)	**2 hours**
	Security in Cyber Shopping	11	**Security & Privacy** • Download and install Best Free Keylogger (BFK). • Log a computer's keystrokes using BFK. • Research methods to defend against keyloggers. • Explore the ethics of using keyloggers.	Use following software tool: Best Free Keylogger (BFK).	**2 hours**
		12	**Online Shopping** • Consider any two online shopping sites and compare their features(Products, usability, policy to attract customers, payment methods, safet	Internet & Internet Browser	**2 hours**
		13	**Online Banking** • Consider any online banking sites Find the features(Banking services, financial transactions, security practices etc…)	Internet & Internet Browser	**2 hours**
IV	**Cyber Laws and**	14	**Digital Evidence** • Make use of any Forensics investigation tools such as winhex and carry following tasks: • Cloning and imaging of removable device, Examination of the	Use following software tools: • Winhex	**2 hours**

Cyber		complete directory structure, calculate hash ,Compare hash after minor file modification etc...)		
Forensic	15	**Forensic Investigation Steps** • Make use of any Forensics investigation tools such as winhex and carry detailed forensic investigation steps and prepare the report. Include: • Evidence Collection, • Preserving Digital Evidence –Special Considerations, • Recovering Digital Evidence, • Documenting Evidence, • Documenting Evidence Analysis.	Use following software tools: • Winhex	**2**

Note:

1. IT lab Component shall carry no credit.

2. There shall be altogether 15 Lab sessions of 2 hours duration per batch of 20 Students.

COMMERCE ELECTIVES SEMESTER-II

B.COM.
SEMESTER II
Banking II (GE 2)
(100 Marks- 60 Lectures)

Objective: To provide an insight to banker-customer relationship, banking technology, bank financials and regulations.

Unit I Banker-Customer Relationship (20 Marks-15 Lectures)
General relationship between banker and customer, Special features of banker-customer relationship, Banker as a debtor, creditor, trustee agent, consultant, bailee, and lessor, Obligation to honour cheques, to maintain secrecy of customer accounts, obligation of immediate credit of outstation chequestoSet-off,Right. Bank of appropriation of accounts, Right to charge interest/commission, Right of assignment, termination of relationship, Paperless banking, branchless banking, Day-wise banking, global banking, priority banking.

Unit - II Technology in Banking (25 marks and 15 lectures)
Electronic Banking - Introduction, Impact of information technology on banking, Conventional systems: Demand drafts & pay orders and their clearing, drawbacks/difficulties of these systems. Electronic fund transfer system: RTGS, NEFT & SWIFT. Electronic Clearing Systems (ECS).Debit & Credit cards, Automated Teller Machines (ATMs), HWAK, PIN, Signal storage and Retrieval, Core Banking, Telephone Banking, Mobile banking, Internet banking,. Recent trends and developments in banking technology: CTS; Note & Coin Counting & Vending Machines; Microfiche; Banking payment intermediaries –RUPAY, VISA, Mastercard etc. Components & Modes of Transmission; Emerging trends in banking Communication, Networks for Banking. Funds Transfer Systems.

Unit III Financial Statement Analysis of Banks (30 Marks- 20 Lectures)
Meaning and Significance of Financial Statements, Financial Statements of banks, Assets and Liabilities of a Bank, Revenue and Expense of a Bank, Bank Financial / Performance Analysis Ratios – CAMELS approach: Capital Adequacy Ratios, CD Ratio, Assets Quality Ratios, Profitability Ratios, Liquidity Ratios and Productivity Ratios, Practical problems on ratios.

Unit IV An Overview of Banking Regulations (25 Marks-10 Lectures)
Banking Regulation Act, 1949 –objectives and functions, Reserve Bank of India Act, 1934 Objectives and functions.The Securitization and Reconstruction of Financial Assets and Enforcement of Security Act 2002- objectives and functions. A brief introduction to: Ombudsman Act, Credit Information Bureau (India) Ltd., Reforms in banking sector (Second generation reforms), Negotiable Instruments - Features of negotiable instruments, Promissory notes, Cheques and other instruments. Types of Cheques –Bearer and Crossed cheques (General Crossing and Special Crossing). Endorsements of cheques: meaning and importance.

References:

Books

1. Indian Institute of Banking and Finance, Principles and Practices of Banking, (2nd Edition) Macmillan Publication India Limited, New Delhi.
2. Indian Institute of Banking and Finance, Basics of Banking (Know your Bankin), Taxman Publication Pvt. Ltd. New Delhi.
3. Indian Institute of Banking and Finance, Banking Products and Services, Taxman Publication Pvt. Ltd. New Delhi.
4. B. S. Khubchandani, Practice and Law of Banking, Macmillan Publisher India Ltd. New Delhi.
5. Gordon and Natarajan, Banking Theory, Law and Practice, (21st revision edition) Himalaya Publishing House Ltd., Mumbai
6. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House Ltd.Mumbai.
7. P. N. Varshney, Banking Law and Practice, Sultan Chand and Sons, New Delhi.
8. D.Muraleedharan,Modern Banking Theory and Practice, PHI Learning Pvt.Ltd. New Delhi.
9. K. C. Shekhar and LekshmyShekhar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd. New Delhi.
10. O. P. Agarwal, Modern Banking in India, Himalaya Publishing House, New Delhi.
11. DR. K. M. Bhattacharya and O. P. Agarwal, Basic of Banking and Finance, Himalaya Publishing House Ltd. Mumbai.
12. H. L. Bediand V. K. Hardikar, Practical Banking and Advances USB Publishers Distribution Ltd. New Delhi.

Journals

1. RBI bulletins on Banking (Yearly)
3. The Indian Banker, Indian Bank's
4. Associat
3. The IUP Journal of Bank Management, IUP publications, Hyderabad
4. IIB Journal, Indian Institute of Banking & Finance.

Website

1. Reserve Bank of India www.rbi.org.in
2. Indian Institute of Banking and Finance www.iibf.org.in
3. Indian Banker, Indianwww.iba.orgB.inank's s Associatio

B. COM.
SEMESTER II
Production Management (GE 2)
(100 Marks –60 Lectures)

Objective:

To acquaint students with the basic concepts of production management, some key decisions and functions relating to production that have a bearing on the performance and profitability of a business.

Unit I Introduction to Production   **(25 Marks 15 Lectures)**

a) Meaning of production, production management and operations management. Importance of production function. Production planning and control –meaning and scope.

b) Plant layout –features, principles of a good plant layout. Importance of layout. Types of layout –product layout, process layout, group technology/combined layout.
   Service facility layout –design of services and service processes.
   Special arrangements for particular types of plants.
   Arrangements of other facilities –location of receiving and shipping departments, storage, inspection, maintenance, employee facilities.

Unit II Purchasing and Material Handling   **(25 Marks 15 Lectures)**

Purchasing - Meaning, importance (overview), purchasing cycle –steps. Purchasing policy – make or buy decisions.
Material handling –Materials and Materials handling –meaning. Material management – objectives.
Material handling costs –Cost of owning and cost of operating –concept.

Unit III Inventory Management and Control   **(25 Marks 15 Lectures)**

Meaning of Inventory control and importance. Factors influencing inventory management. Inventory control techniques –selective Inventory control, ABC analysis, HML analysis, FNSD analysis, VED analysis, SDE analysis.
Economic Order Quantity (EOQ) and Just-in-time (JIT) –concepts.

Unit IV Value Analysis   **(25 Marks 15 Lectures)**

Meaning of Value, Value analysis. Steps in value analysis programme –selection of products for value analysis, identifying the functions, evaluation of function by comparison, developing alternatives.
Fundamental tools of value analysis programme. Design analysis and cost analysis. Advantages and limitations of value analysis.

References:
1. Atul Sharma, Neetu Sharma *Production Management.* Vayu Education of India.
2. Ashwathappa & Bhat *Production and Operations Management.* Himalaya Publishing House.
3. Bedi Kanishka *Production and Operations Management.* Oxford Higher Education.
4. Chary, S. N. *Production and Operations Management.* Tata McGraw Hill.

5. Everette E. Adam, Jr. Ronald J. Ebert *Production and Operations Management.* Prentice Hall India.
6. Kothari, C. R. *An Introduction to Operational Research.* Vikas Publishing House.
7. Rao Thukarm M. E. *Production and Operations Management.* New Age International Publishers.

8. Singh, S. P. *Production and Operations Management.* S. Chand.
9. Singhal, R. K. *Production Management.* Katson Books.
10. Starr Martin. K. *Production and Operations Management.* Cengage Learning India.
11. Telsang, M. T. *Production Management.* S. Chand.