



**MES Garware College of Commerce, Pune, India
(Autonomous)**

**Affiliated to
Savitribai Phule Pune University, Pune**

**Choice Based Credit System - CBCS
(2021 Pattern)
With effect from Academic Year 2021-22**

**Post Graduate Degree Programme of
Master of Commerce (M.Com)**

**Course Contents
Semester I**

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Course Code : M1-21/101	Subject / Course : Management Accounting	Marks : 100 Credits : 4
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint the students with the concept of Management Accounting and emergence of Management Accounting as a tool of decision making 2. To equip the students with the knowledge of application of Marginal Costing and Differential Costing as the tools and techniques of Management Accounting for managerial decision making 3. To acquaint with Budgetary Control system and enable to prepare different types of budgets for managerial planning and control 4. To provide insights on Working Capital Management and ascertainment of Working Capital under different methods 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <ul style="list-style-type: none"> CO1: Illustrate the role of Management Accounting as the tool of decision making, by differentiating between Financial, Cost and Management Accounting and get acquainted with emerging areas of Management Accounting CO2: Apply the Marginal Costing and Differential Costing Technique for managerial decision making CO3: Understand the significance of Budgetary Control System, prepare different types of budgets and evaluate the applicability for managerial planning and control CO4: Gain an insight into significance and various components of working capital management and ascertain the working capital requirements under different methods 		

Unit	Unit Title	Contents
I	Management Accounting as a tool of decision making	a. Management Accounting –Definition and Concept Limitations of conventional Financial Accounting and Cost Accounting b. Emergence of Management Accounting as a tool of managerial decision making c. Distinction between Management Accounting, Financial Accounting and Cost Accounting d. Advantages of Management Accounting e. Emerging areas of Management Accounting – tools and techniques
II	Application of Management Accounting tools and techniques	a. Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Angle of incidence b. Cost- Volume, Profit Analysis –Application in Managerial decision making c. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application. (Theory and Advanced Problems)
III	Budget and Budgetary Control System	a. Meaning, need and importance of Budget and Budgetary Control System b. Preliminaries for adoption of Budgetary Control System, Budget Manual, Budget committee c. Types of Budgets, Preparation of budget, Sales Budget, Production Budget and Purchase Budget, Fixed and flexible budget, Cash

Unit	Unit Title	Contents
		budget Master budget, Limitations of Budgetary Control (Theory and Advanced Problems)
IV	Working Capital Management	a. Meaning, need and importance of Working Capital and Working Capital Management b. Determinants of Working Capital, Working Capital Cycle c. Estimation of Working Capital d. Management of various components of working capital: Treasury and Cash management, Accounts Receivable Management and Inventory Management. (Theory and Problems)

Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication
1	Management Accounting	P.C. Tulsian	Tata Mcgraw hill publishing company
2	Management Accounting	fukharji and M. Hanif	Tata Mcgraw hill publishing company
3	Management Accounting	S.N. Maheshwari and S.K. Maheshwari	Vikas publishing house Pvt. Ltd.
4	Principles of Management Accounting	S.N. Maheshwari	Vikas publications house Pvt. Ltd.
5	Management Accounting	I.M. Pandey	Vikas publications house Pvt. Ltd.
6	Advanced Management Accounting	Ravi Koshore	Taxman

Suggested Web / E-Learning Resources :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)	Journals/Articles/Case studies
1.	Management Accounting as a tool of decision making	https://www.classcentral.com/course/swayam-management-accounting-14177 https://nptel.ac.in/courses/110/101/110101003/	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant
2.	Application of Management Accounting tools and techniques		https://icmai.in/icmai/news/209.php https://resource.cdn.icmai.org/62107bosinp8cp10u1.pdf
3.	Budget and Budgetary Control System		
4.	Working Capital Management		

Course Code : M1-21/102	Subject/Course : Strategic Management	Marks : 100 Credits : 4
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To develop understanding of the concept of strategy, strategic management and elements in the process of strategic management. 2. To comprehend company's vision, mission and business environment for effective strategy formulation, techniques for strategic analysis and knowledge of strategic planning. 3. To evaluate the implications of strategic alternatives, develop skills for product portfolio models and make choice of suitable corporate strategy. 4. To understand strategy implementation, organizational structures, functional strategies and strategic performance. 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to -</p> <ul style="list-style-type: none"> CO1: Understand the concept of strategy, strategic management and its process from the perspective of top management. CO2: Comprehend company's vision, mission, business environment for strategy formulation, apply the techniques for strategic analysis and strategic planning. CO3: Evaluate the strategic alternatives, understand techniques of product portfolio analysis and make choice of suitable corporate strategy. CO4: Understand the organizational structure for effective strategy implementation and develop skills for effective functional strategies & evaluation of strategic performance. 		

Unit	Unit Title	Contents
I	Introduction to Strategic Management	<ul style="list-style-type: none"> a. Strategic Management - Meaning of Strategy, Meaning and Definitions of Strategic Management, Characteristics of Strategic Management. b. Levels of Strategies – Corporate, Business & Operational. c. Strategic Role of Board of Directors and Top Management in Strategic Decision making. d. Importance of Business Ethics in Strategic Management. e. Phases in the Process of Strategic Management. f. Elements in the Strategic Management Process. g. Model of Strategic Management Process.
II	Strategy Formulation, Strategic Analysis and Strategic Planning	<ul style="list-style-type: none"> a. Strategy Formulation - Company's Vision, Mission, Business Definition, Organizational Goals and Social Responsibility b. Strategic Analysis - Concept of Business Environment, Internal and External Business Environment, Internal Analysis for Strategic Advantage. c. Strategic Planning – Meaning of Strategic Planning, Steps in Strategic Planning, Advantages and Limitations of Strategic Planning.
III	Strategic Choices and Strategy Implementation	<ul style="list-style-type: none"> a. Strategic Choices - Meaning and Process of Strategic Choice b. Generating Strategic Alternatives at Corporate level - Stability, Growth and Defensive Strategies, External Growth Strategies - Merger, Acquisition, Joint Ventures and Strategic Alliance

Unit	Unit Title	Contents
		<ul style="list-style-type: none"> c. Evaluation of Strategic Alternatives - Product Port Folio Models, Selection of Suitable Corporate Strategy d. Strategy Implementation - Planning and Allocation of Resources, Organizational Structures, Factors affecting the Choice of Structure.
IV	Functional Strategy and Strategic Review	<ul style="list-style-type: none"> a. Functional Strategy - Meaning, need and importance of Functional Strategy b. Knowledge and Formulation of Functional Strategy for - Marketing & Advertising, Production, Research and Development (R&D), Human Resource (HR), Finance and Logistics c. Strategic Review - Evaluation of Strategic Performance – Criteria and Problems, Concept of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM and Six Sigma, Chanakya neeti – For Strategic Management.

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Strategic Management – the Indian Context	R. Srinivasan	PHI Learning ;5 th edition(1 October 2014)
2	Strategic Management and Business Policy	Azhar Kazmi	Tata-Mcgraw Hill
3	Business Environment for Strategic Management	Aswathappa	Himalaya Publishing House
4	Strategic Management	Fred David, Forest David	Pearson Education India

Sr. No.	Title of the Book	Author/s	Publication
5	Strategic Management: A Conceptual Framework –	BhandariArbinda	McGraw Hill Education (India) Private Limited
6	Strategic Management: Concepts and Issues	Ghosh, Arindam	Books & Allied Ltd
7	Business Policy and Strategic Management: Text and Cases	Cherunilam, Francis	Himalaya Publishing House
8	Strategic Management: Text and Cases	Rao, V.S.P.	Excel Books
9	Management Policy and Strategic Management	R. M. Srivastava	Himalaya Publishing House

Suggested Web/E-Learning Resources :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)	Journals/Articles/Case studies
1	Introduction to Strategic Management	https://www.classcentral.com/course/swayam-strategic-management-14306 https://nptel.ac.in/courses/110/101/110101003/	Indian Management. Journal of Commerce & Management Thought. The Management Accountant https://icmai.in/icmai/news/209.php
2	Strategy Formulation, Strategic Analysis and Strategic Planning	YouTube : https://www.youtube.com/watch?v=Evvn0NAUPS0&t=17s	
3	Functional Strategy and Strategic Review	https://www.classcentral.com/course/edx-six-sigma-define-and-measure-8450/course/edx-six-sigma-define-and-measure-8450	
4	Strategy Implementation	https://youtu.be/JIT_OrVj1EA	

Course Code : M1-21/103	Subject/Course : Advanced Accounting Group A : Advanced Accounting & Taxation	Marks : 100 Credits : 04
Course Objectives: <ol style="list-style-type: none"> 1. To lay a theoretical foundation of Principles and Practices of Accounting including Ind. AS and IFRS. 2. To develop the ability to prepare the Consolidated Financial Statements of Holding Companies. 3. To enable to prepare Statement of Affairs of the Companies under Liquidation. 4. To develop the understanding regarding the needs and methods of valuation of Goodwill & Shares 		
Course Outcome: <p>After completing the course, the student shall be able to</p> <p>CO1: Get familiar with the Principles and Practices of Accounting including Ind. AS and IFRS.</p> <p>CO2: Prepare the Consolidated Financial Statements of Holding Companies with two Subsidiaries /one Foreign Subsidiary</p> <p>CO3: Prepare Statement of Affairs of the Companies under Liquidation</p> <p>CO4: Understand the needs and apply various methods for valuation of Goodwill & Shares</p>		

Unit	Unit Title	Contents
I	Basic Concepts:	Conceptual framework of Accounting – Accounting environment - Accounting Concepts, Principles, Conventions and Accounting Policies. Classification of accounting. Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles. Introduction to Ind AS & IFRS. Comparison between AS & Ind AS.
II	Consolidated Financial Statements:	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of Subsidiary Company- Dividend - (Holding Company with two Subsidiaries / one Foreign Subsidiary only). AS.21.
III	Liquidation of Company:	Preparation of Statement of affairs including deficiency /surplus account.
IV	Valuation of Shares and Goodwill:	A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation- Methods of valuing Goodwill - Number of Years

Suggested Readings:

Sr. No.	Title of The Book	Author/s	Publication
1.	Advanced Accounts	Shukla and Grewal	S. Chand & Co. Ltd.
2.	Advanced Accounts	Jain and Narang	Kalyani Publishers
3.	Accountancy, Vol. I and II	Sr. K. Paul	New Central Book Agency
4.	Accounting Theory	Dr. L. S. Porwal	Tata McGraw Hill
5.	Accounting Text and Cases	Robert Anthony, D. F. Hawkins & K. A. Merchant	Tata McGraw Hill
6.	Corporate Accounting	Dr. S. N. Maheshwari	Vikas Publication House Pvt. Ltd.

Suggested Web/E-Learning Resources :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube/Swayam/MOOCs etc.)	Journals/Articles/Case studies
1.	Basic Concepts	https://youtu.be/J3d3EdYvGBA	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant https://www.icai.org/

Course Code: M1-21/104	Subject/Course : Income Tax Group A : Advanced Accounting & Taxation	Marks : 100 Credits : 4
Course Objectives : <ol style="list-style-type: none"> 1. To provide knowledge of Definitions/concepts of Income Tax Act 1961 2. To develop in-depth understanding of the provisions of Income Tax Act to compute income under various heads of income. 3. To acquaint students with various deductions available under chapter VI A of Income Tax Act. 4. To equip students with knowledge to compute Gross Total Income and Net Taxable income of various assesses 		
Course Outcome : <p>After completing the course, the student shall be able to</p> <p>CO1: Understand various definitions/concepts under Income Tax Act</p> <p>CO2: Compute income of assessee under various heads of income</p> <p>CO3: Get acquainted with permissible deduction under Chapter VI A of Income Tax Act</p> <p>CO4: Compute Gross total income and Net taxable income of assesses</p>		

Unit	Unit Title	Contents
I	Income Tax Act, 1961- An Introduction	a) History of Income Tax in India b) Introduction & Features c) Difference between direct and Indirect Tax d) Fundamental Concepts and definitions under Income Tax Act, 1961 e) Rates of taxes f) Basis of charge g) Residential status and scope of total income h) Income Exempt from tax i) Capital receipts & Revenue receipts (Theory)
II	Heads of Income	a) Income From Salary : Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds –Deduction from salaries b) Income from House Property: Gross Annual Value-Self occupied property, Let out property -deemed to be let out property - Permissible deductions. c) Income From Business/ Profession : Meaning of Business / Profession, deductions expressly allowed, Depreciation, Specific disallowances, Method of accounting - Maintenance of Books of Account - Audit of Accounts d) Capital Gains: Meaning, Types of capital asset, types of capital and Exemptions under section 54 e) Income from Other Sources: Basis of charge and various incomes chargeable under this head (Theory & Advanced Problems)

Unit	Unit Title	Contents
III	Deductions Under Chapter VIA	a. Permissible deductions Under Chapter VIA Income Tax Act. b. Rebate 87A, Relief U/S89 (Theory & Problems)
IV	Computation Of Gross Total Income And Assessment of Companies	a. Computation of Total Taxable Income of an Individual and Hindu Undivided Family b. Assessment of Companies. (Advanced Problems)

Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication
1	Income Tax Bare Act		
2	Income Tax Rules		
3	Students Guide to Income Tax including GST	Dr. Vinod K. Singhania and Dr. Monica Singhania	Taxman Publications (P) Ltd.
4	Students Guide to Income Tax including GST Problems and solution	Dr. Vinod K. Singhania and Dr. Monica Singhania	Taxman Publications (P) Ltd
5	Practical Approach to Income Tax.	Dr. Girish Ahuja, Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd

Suggested Web / E – Learning Resources:

Sr. No	Topic	Journals/ Articles/ Case Studies
I	Income Tax Act, 1961- An Introduction	www.icaai.org www.icsi.edu www.icmai.in

Course Code : M1-21/105	Subject : Advanced Cost Accounting Group B : Advanced Cost Accounting & Cost Systems	Marks: 100 Credits : 4
Course Objectives: <ol style="list-style-type: none"> 1. To develop the understanding of Nature and Scope of Cost Accounting. 2. To impart the knowledge of Cost Accounting treatment in relation to Material Cost, Employee Cost and Overheads. 3. To equip the students with the knowledge of interface between Cost Accounting Standards and the various elements of Cost. 4. To enable students to apply different Methods of Costing in Manufacturing and Service industries. 		
Course Outcome: After completing the course, the student shall be able to: <ul style="list-style-type: none"> CO1: Understand the Nature and Scope of Cost Accounting. CO2. Learn the Cost Accounting treatment in relation to Material Cost, Employee Cost and Overheads. CO3. Establish the interface between Cost Accounting Standards and various elements of Cost. CO4. Apply different methods of Costing in Manufacturing and Service industries. 		

Unit	Unit Title	Contents
I	Nature and Scope of Cost Accounting	Introduction, Meaning, a) Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. b) Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material. c) Preparation of Cost Sheet d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just in Time, Economic Order Quantity. Fixation of inventory Levels. e) Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)
II	Employee cost	a. Meaning, Definitions and Significance of Labour Cost b. Classification of Labour Cost c. Methods of Remuneration-Performance Based Remuneration d. Labour Cost – Idle time- causes and Accounting treatment , Overtime premium-Accounting Treatment & its Control ,Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs e. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover. f. Study of CAS – 7 relating to Employees Cost
III	Overheads Accounting	a. Meaning & Classification of Overheads, b. Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads c. Absorption of Overheads-Methods, Over and under absorption of overheads d. CAS – 3 (Overheads)
IV	Methods of Costing	Job Costing and Contract Costing. Process Costing Operating Costing - Transport, Hospitals & Hotel undertakings

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Nature and Scope of Cost Accounting	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill, New Delhi
2	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann New Delhi
3	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot, New Delhi
4	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
5	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
6	Cost Accounting & Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi

E – Learning Resources:

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals/ Articles/ Case Studies
1	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	https://www.youtube.com/watch?v=_z4-7xr6ur8	The Management Accountant
2	Employee Cost		The Chartered Accountant
3	Overheads Accounting		
4	Methods of Costing		

Note:

1. Weightage to Theory and Problems

30 % of marks for Theory & 70 % of marks for Practical problems

2. Areas of practical problems:

- a) Preparation of Cost Sheet
- b) Inventory turnover ratios
- c) EOQ
- d) Labour Turnover
- e) Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
- f) Methods of Absorption.
- g) Job Costing and Contract Costing, Process Costing, Operating Costing - Transport, Hospitals & Hotel undertakings

Course Code : M1-21/106	Subject : Costing Techniques and Responsibility Accounting Group B : Advanced Cost Accounting & Cost Systems	Marks : 100 Credits : 4
Course Objectives : <ol style="list-style-type: none"> 1. To provide an insight of Budgetary Control along with its Applicability in an Organization. 2. To acquaint the students with the concepts of Standard Costing & Variances and various ways/methods to minimize the Variances. 3. To acquaint with the concept of Uniform Costing, Interfirm Comparison and its use in Managerial Decision Making for improvement in performance. 4. To make aware about different Responsibility Centers and various ways to Control the Cost 		
Course Outcome : <p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concept and types of Budgets, Budgetary Control etc. along-with its usefulness in Controlling the Cost.</p> <p>CO2: Know the concept of Standard Costing and Variance Analysis and various methods to minimize the Variances.</p> <p>CO3: Familiar with the Concept of Uniform Costing and its usefulness in managerial decision-making process.</p> <p>CO4: Understand various Responsibility Centers and the ways/ methods to increase efficiency by controlling the cost.</p>		

Unit	Unit Title	Contents
I	Budgetary Control	a) Concept of Budget and pre-requisites of preparing budget. b) Types of Budgets c) Process of preparing Budgets – Flexible Budget, Cash Budget Production Cost ,Quantity Budget & Sales Budget d) Limiting Factors in preparing Budgets e) ZBB (Zero Based Budget) (Theory and Problems)
II	Standard Costing	a) Concept of Standard Cost b) Setting of Standards c) Variance Analysis – Material, Labor, Overhead, Sales and Profit Variances (Theory and Problems)
III	Uniform Costing and Inter-firm Comparison	a) Reasons for differences in Cost and Costing Practices. b) The Application, Advantages and Limitations of Uniform Costing. c) Inter- firm comparison –Meaning, Advantages and Disadvantages
IV	Responsibility Accounting and Reporting	a) Definition, Meaning, Principles, Controllable and Non-Controllable Costs. b) Centers of Control, Cost Centers, Revenue Center, Investment Center, Profit Center c) Performance Measurement of Business Centers. d) Reporting to different levels of Management (Theory and Problems)

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1	Cost Accounting & Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill, New Delhi
2	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann New Delhi
3	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot, New Delhi
4	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
5	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson, Noida Up
6	Cost Accounting & Principles & Practices	Dr. M.N. Arora	Vikas Publishing House, New Delhi
7	Cost Accounting: Methods and Problems	B K Bhar, 18 th Edition;	
8	,Principles and Practices of Cost Accounting	N K Prasad,	

Suggested Web/ E- Learning Resources:

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube, Swayam, Moocs etc.)	Journals/ Articles/ Case Studies
01	Budgetary Control	https://onlinecourses.nptel.ac.in/	The Management

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube, Swayam, Moocs etc.)	Journals/ Articles/ Case Studies
02	Standard Costing	noc21_mg76/preview	Accountant
03	Uniform Costing		The Chartered Accountant
04	Responsibility Centers		

Note:

1. Weightage to Theory and Problems

30 % of marks for Theory & 70 % of marks for Practical problems

2. Area of practical problems:

- a. Cash Budget
- b. Flexible Budget
- c. Material, Labour, Overhead and Sales Variances
- d. Performance Measurement of Business Centers
- e. Responsibility Accounting

Course Code : M1-21/107	Subject : Human Rights – 1 (Compulsory Add-on Course)	Marks : 25 Credit : 1
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1. Basic Concepts

- Rights, Duty, Dignity, Equality, Justice, Ethics and Morals
- Meaning of Human rights
- Significance of Human rights Education

2. Perspectives of Rights and Duties

- Rights- it's characteristics
- Concept of Duty
- Interrelationship between rights and duties

3. Introduction to concept of various Legal Instruments

- Meaning- Legal Instruments
- Legal Instruments- Charter, Covenant, Declaration, Treaty, Convention, Protocol, Statutes, Executive orders

4. United Nations and Human Rights

- Brief History of Human Rights- International and National perspective
- Universal Declaration of Human rights- Art. 1-30
- Protection of Human Rights- International scenario- Authorities dealing with Human Rights violation, UN committees, NGOs
- Indian scenario- brief introduction on National Human Rights Commission

Course Code : M1-21/108	Subject : Introduction to Cyber Security - I (Compulsory Add-on Course)	Marks : 25 Credit : 1
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Module 1: Pre-requisites in Information and Network Security
Chapter 1: Introduction to Cybersecurity
Chapter 2: Information Security Concepts
Chapter 3: Security Threats and Vulnerabilities
Chapter 4: Cryptography / Encryption

Module 1: Pre-requisites in Information and Network Security

Chapter 1: Introduction to Cybersecurity

1. Introduction to Cybercrime and Cybersecurity
2. Communication Systems
3. Transmission Media
4. Topology and Types of Networks
5. Concept of IP Address
6. Wireless Networks
7. The Internet and Intranet

Chapter 2: Information Security Concepts

1. Information Security Overview: Background and Current Scenario
2. Types of Cyber Attacks
3. Goals for Security
4. E-commerce Security Measures
5. Computer Forensics
6. Steganography

Chapter 3: Security Threats and Vulnerabilities

1. Overview of Security threats
2. Weak / Strong Passwords and Password Cracking

3. Insecure Network connections
4. Malicious Code
5. Programming Bugs
6. Cybercrime and Cyber terrorism
7. Information Warfare and Surveillance

Chapter 4: Cryptography / Encryption

1. Introduction to Cryptography / Encryption
2. Digital Signatures
3. Public Key infrastructure
4. Applications of Cryptography
5. Tools and techniques of Cryptography

