

M.Com.

Syllabus

AFFILIATEDCOLLEGES

ProgramCode:3AA

2025–2026onwards



BHARATHIARUNIVERSITY

(A State University, Accredited with "A++" Grade by NAAC, Ranked 21st among Indian Universities by MHRD-NIRF)

Coimbatore-641046, TamilNadu, India

Program Educational Objectives (PEOs)

The M.Com program describe accomplishments that graduates are expected to attain within five to seven years after graduation

PEO1	To assume jobs of executive cadre incorporate
PEO2	To offer investment /finance/tax consultancy and business analytics
PEO3	To manage firms offering financial services
PEO4	To pursue research in commerce/Management
PEO5	To exercise professional skills and values



Program Specific Outcomes (PSOs)	
After the successful completion of M.Com program, the students are expected to	
PSO1	Undertake a research work with specializations
PSO2	Use of various tools to carryout a specified financial analysis of a business application
PSO3	Apply the knowledge gained during the course of the program to solve the real time Problems
PSO4	Meet the needs of industry 4.0
PSO5	Communicate effectively with professionals
Program Outcomes (POs)	
On successful completion of the M.Com program	
PO1	To ensure all round development of personality required for an executive
PO2	To build necessary skills concerning commercial theories and applications to business by using business analytics
PO3	To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments
PO4	To develop a broad range of business skills and commercial knowledge, development of general and specific capabilities to meet the current and future expectations of business and industry
PO5	To enrich the necessary competencies and creativity to undertake entrepreneurship as a desirable and feasible career option

M.Com Curriculum (For the students admitted during the academic year 2025– 2025 onwards)

Course Code	Title of the Course	Cre dits	Hours		Maximum Marks		
			The ory	Prac tical	CIA	ESE	Total
FIRST SEMESTER							
13A	Managerial Economics	4	6	-	25	75	100
13B	Corporate Accounting	4	7	-	25	75	100
13C	Information and Digital Technologies	4	6	-	25	75	100
13D	Marketing Management	4	6	-	25	75	100
	Elective-I:	4	5	-	25	75	100
SECOND SEMESTER							
23A	Business Research Methods	4	5	-	25	75	100
23B	Taxation - I	4	5	-	25	75	100
23C	Applied Cost Accounting	4	5	-	25	75	100
23D	Human Resource Management	4	5	-	25	75	100
23P	Computer Applications: MSOffice& SPSS - Practical-I	4	-	5	40	60	100
	Elective-II:	4	5	-	25	75	100
THIRD SEMESTER							
33A	Taxation - II	4	5	-	25	75	100
33B	Management Accounting	4	5	-	25	75	100
33C	Financial Management	4	5	-	25	75	100
33D	Internet & E-commerce	4	4	-	25	75	100
33P	Computer Applications: Tally Prime- Practical-II	4	-	5	40	60	100
37A	Institutional Training	1	-	-	25	-	25
37B	Health and Wellness	1	2		25	-	25
	Elective-III:	4	4	-	25	75	100
FOURTH SEMESTER							
43A	Investment Management	4	6		25	75	100
43B	International Business	4	6		25	75	100
47V	Project Work and Viva-Voce (OR) in lieu of Project work, the following two papers may be opted.	8	12		50	150	200
43ED	Principles and Practice of Insurance Industrial Law	4	6		25	75	100
43EE		4	6		25	75	100
	Elective-IV :	4	6		25	75	100
GrandTotal		90					2250
A Student Can Opt Value Added / Certificate Courses and Earn Extra Credits							

		Credits				
	ONLINE COURSES					
	*Offered bySwayam	2				
	VALUE ADDED COURSES					
1.	Soft Skill Development					
2.	Application ofSoftware Packagesfor Research					
	CERTIFICATE COURSES					
1.	Entrepreneurship Development					
2.	Personnel Management andIndustrial Relations					

Electives: List of Group of Elective Courses & Course Code:
(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

Principles of International Trade (1EA)
Export and Import Procedure (2EA)
Institutions Facilitating International Trade (3EA)
India's International Trade (4EA)

2. GROUP-B

Financial Markets andInstitutions (1EB)
Indian Stock Exchanges (2EB)
Futures and Options (3EB)
Fundamental and Technical Analysis(4EB)

3. GROUP-C

Services Marketing (1EC)
Marketing of Financial Services (2EC)
Marketing of Health Services (3EC)
Travel and Hospitality Services (4EC)

Institutional Training

The students should under go 21day institutional training in any Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions during II Semester holidays and submit the report in III Semester. The students will be evaluated in department level by the internal examiner under the chairmanship of HOD.

Mark Split Up - CIA

S.No.	Components	Marks
1	Review – I	5
2	Review – II	5
3	Report	5
4	Viva Voce	10
	Total	25

Marks for the industrial training out of 50 should be sent to the University along with the III Semester Internal marks.

ProjectWork andViva-Voce

Mark Split Up - CIA

S.No.	Components	Marks
1	Review - I	15
2	Review - II	15
3	Rough Draft Submission	20
Total		50

Mark Split Up- ESE

S.No.	Components	Marks
1	Report	100
2	Viva Voce	50
Total		150
The Student will be evaluated both by Internal and External Examiners (Duly Appointed by the University)		

First Semester

Course code	MANAGERIAL ECONOMICS			L	T	P	C
Core/Elective/ Supportive	CORE			6			4
Pre-requisite	Basic understanding in economics terminologies			Syllabus Version	2023- 24		

Course Objectives:

the main objectives of this course are to:

Familiarize the economic theories and law of variable proportion.

Make the students to understand the demand determinants.

Acquire knowledge in production function, cost and revenue and break even analysis.

Lay a foundation on economic models for demand & supply, pricing decisions.

Assess the effects of business cycle in a business and industrial sickness.

On the successful completion of the course, student will be able to:

1	Understand the nature and scope of Managerial Economics, demand Analysis and law of variable proportion.	K1
2	Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance.	K2
3	Apply the types of costs and revenues and Break Even point analysis for business decisions.	K3
4	Analyze the role of managerial economist in demand analysis, cost and production analysis.	K4
5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness	K5

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Managerial Economics-Introduction	18- hours
Managerial Economics: Meaning-Nature-Scope-Role and Responsibilities of Managerial Economist– Goals of Corporate Enterprises: Profit maximization and wealth maximization.		
Unit:2	Demand analysis	18- hours
Demand analysis-Demand determinants– Demand distinctions-Law of demand-exceptions to law of demand– Elasticity of demand– Types, methods– Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning-methods-advantages & disadvantages.		
Unit:3	Production Function	18- hours
Production Function-Laws of returns-Law of variable proportions-Assumptions and Significance-Limitations. Cost and Revenue– Fixed cost– Variable cost-Total, Average and Marginal cost-Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production.		

Unit:4	Pricing and output decisions-different market situations	18-hours
Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect Pricing policies.		
Unit:5	Business cycle	18-hours
Business cycle – National income-Monetary and Fiscal Policy – Public finance-Industrial Sickness – causes – remedies. - Impact of Artificial Intelligence and Automation on Economic Decision-Making		
Unit:6	Contemporary Issues	
Online assignment, Group discussion and seminar		
	Total Lecture hours	90-hours
Books for Study		
1	Maheshwari K.L and Varshney R.L “Managerial Economics”, New Delhi, Sultan Chand & Publication-2014	
2	Metha P.L “Managerial Economics” New Delhi, Sultan Chand & Publication, 2016	
Books for Reference		
1	D. Gopalakrishnan “Managerial Economics” Mumbai, Himalayan Publication House, 2011	
2	Wali BM and Kalkundrikar AB “Managerial Economics” New Delhi, R Chand Publication & Co, 2011	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc20_mg67/preview	
2	https://online-degree.swayam.gov.in/dyp20_d02_s1_mg04/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	L	M	S	M
CO2	M	S	S	S	M
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	L	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code	CORPORATE ACCOUNTING			L	T	P	C
Core/Elective/ Supportive	CORE			6			4
Pre-requisite	Broad knowledge in accounting entries			Syllabus Version		2023-24	
Course Objectives:							

The main objectives of this course are:

Develop the conceptual framework of corporate accounting.

Make the students to learn procedure relating to preparation of company final accounts.

Educate the students to prepare of statement of affairs and liquidator's final statement.

Impart the knowledge relating to banking and insurance companies.

Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.

On the successful completion of the course, student will be able to:

1	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.	K1
2	Explain the accounts of Amalgamation, Absorption and Alteration of share capital.	K2
3	Prepare accounts at the time of liquidation of companies.	K3
4	Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies	K3
5	Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Final accounts	18-hours
Preparation of Final accounts–Schedule VI Part I and Part II – Profit prior to incorporation– Managerial remuneration–Issue of Bonus shares– Preparation of Balance Sheet.		
Unit:2	Amalgamation	
Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods –Accounting treatment as per AS14 in the books of Transferee Company. Absorption (Excluding inter- company holdings)– External reconstruction–Internal reconstruction (Excluding scheme of reconstruction).		
Unit:3	Liquidation of companies	18-hours
Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only.		

Unit:4	Banking companies and Insurance Companies	18-hours
Accounts of Banking companies and Insurance Companies (Life and FireInsuranceonly).		
Unit:5	Inflation accounting	18-hours
Inflation accounting– Human resource accounting–Principles of Government accounting – Responsibility accounting–Environmental Accounting.		
Financial Statements of Non-Corporate Entities: Introduction – Financial Statements – Balance Sheet – Statement of Profit and Loss – Cash Flow Statement – Formats of Financial Statements for Non corporate Entities		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecturehours	90-hours
NOTE	OVERALL 80% PROBLEMS 20% THEORY	
Books for Study		
1	Arulanandam,M.A.and Raman,K.S.“Advanced Accounting”,VolumeII,SixthEdition, New Delhi, Himalaya PublishingHouse,2016.	
2	Gupta,R.L.andRadhasamy,M.,“Advanced Accountancy”,VolumeII,FifthEdition,New Delhi,Sultan Chand and Sons,2015.	
3	Iyengar, S.P,“Advanced Accountancy”VolumeII, Fifth Edition,New Delhi, Sultan Chand andSons,2015.	
Books for Reference		
1	Pillai,R.S.N.andBagavathi“Advanced Accountancy”VolumeII,ThirdEdition,New Delhi, Sultan Chand and Sons, 2018.	
2	ReddyT.S. and Murthy.A“Advanced Accounting”, Volume II, Sixth Edition, Chennai, MarghamPublications, 2016.	
Related Online Contents		
1	https://testbook.com/learn/corporate-accounting/	
2	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf	
3	ICAI Guidance Note on Financial Statements of Non-Corporate Entities.	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	S	M
CO4	M	M	S	M	S
CO5	S	S	M	S	M

*S-Strong; M-Medium;L-Low

Course code	Information and Digital Technologies	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Need awareness on information technology in business	Syllabus		2023- Version	24

Course Objectives:

The main objectives of this course are to:

Introduce computer hardware to determine software compatibility.

Recall types of computer systems.

Learn forward data processing systems.

Discuss the components of computer system.

Impart knowledge about E-Commerce basic concepts, and security issues in the Internet.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Analyze the impact of hardware and software in business	K4
2	Illustrate the internet security aspects and e-business communication Modes	K1 &K2
3	Explain the data processing systems.	K2
4	Examine the key features of machine language and input, output devices	K5
5	Develop an application for a e-commerce business	K6

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 –Create

Unit:1	Hardware and software:	18- hours
Computer systems–Importance of Computers in business– data and information–Data processing, data storage and data retrieval capabilities–Computer applications in various areas of business–Computer related jobs in business–Recent developments in Hardware and software–Laptop, Pendrive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband. Types of computer systems–Micro, Mini, Mainframe and Supercomputers–Analog, Digital and Hybrid computers–Business and Scientific computer systems–First, Second, Third and Fourth Generation computers–Laptop and Note book computers.		

Unit:2	Components of computer system	18- hours
Components of computer system – input, output and storage devices – Software– System software and application software programming languages–Machine languages– Assembly languages– High level languages–Flowchart–system flow chart and program flow charts – Steps in developing a computer program. Data processing systems-batch, online and real time system–Time-sharing–Multi programming and Multiprocessing systems– Networking–Local area and wide area networks		

Unit:3	Technology of internet commerce.	18- hours
Technology of internet commerce. Business Process Re-Engineering, Electronic Data Interchange –Advantages, electronic payment systems– Problems with the traditional payment system- EPS-features, types- advantages, risk- payment gateway- issues of electronic payment technology-recommendations of the security of electronic payment systems- internet banking- security requirement of electronic payment system- secure socket layer- SSL- HTTP- SET- authentication techniques, processes, and methodologies- biometrics-elements-kinds – technologies-characteristics-benefits		

Unit:4	E-Commerce Technology: -	18 – hours
IT Infrastructure-characteristics-elements of ITinfrastructure internet- history-architecture-WWW-domain name- client-server-characteristics –types-TCP/IP – web server- HTTP and FTP-middleware- intranet–uses-advantages and disadvantages-extranet- VPN-types-advantages anddisadvantages of VPN-Firewall-working of firewall-types of firewall cryptography-methods-digital signature-digital envelope-digital certificates-certification authorities-types of digital certificates- social media marketing-tools-goals and objectives.		
Unit:5	Security issues in e-commerce	18 – hours
Security issues in e-commerce: -e-commerce security issues risk involved in e-commerce- protecting the e-commerce system- common e-commerce security tools-client server network security-data and message security.		
Unit:6	Online assignment , Group discussion and seminar	
Total Lecture hours		90-hours
Text Book		
1	Dr.U.S.Pandey andEr.Saurabhshukla,E-Commerce andmobile commercetechnologies, S.Chand, 2014, 2nd Edition.	
Books for Reference		
1	Ravi Kalakota andAndrew B. Whinston, Frontiers of Electroniccommerce, Pearson Publication Ltd, 2009, 2nd Edition.	
2	Joseph P.T, Electronic Commerce–AManagerial Perspective, PearsonEducation, 2009, 2nd Edition	
3	Murthy CSV, E-Commerce Concepts, Models,Strategies, Himalaya Publishing House.2010, 2nd Edition.	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/nou21_cs05/preview	
2	https://onlinecourses.swayam2.ac.in/nou22_cm07/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	M	S
CO3	M	S	S	S	L
CO4	S	M	M	M	S
CO5	M	S	S	S	L

*S-Strong; M-Medium;L-Low

Course code	MARKETINGMANAGEMENT	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Basic understanding of the marketing and its applications in decision making is required		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to:

Enable students to classify types of marketing and modern marketing concept.

Equip the learners on product planning; appraise pricing system and promotion in the markets.

Explain the various kinds of channels of distribution and function of middle man.

Enhance practical applications on advertising media.

Introduce the agricultural marketing and clarifying market research Vs. marketing research

On the successful completion of the course, students will be able to:

1	Recollect the marketing concepts, types and modern marketing concept	K1
2	Illustrate the macro and micro environments of a market and buyer behavior	K2
3	Locate the different types of products, product line, product mix and pricing decisions	K3
4	Analyze the importance of channels of distribution and promotional mix	K4
5	Examine the market agricultural produce and marketing research.	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	18- hours
Market: Meaning - types. Marketing: Meaning - types (Relationship marketing-Digital marketing- Augmented marketing-Retail marketing-Event marketing - Green marketing- Demarketing- Remarketing- Social marketing - International Marketing) - importance marketing mix (4P's).		
Modern marketing concept: factors influencing the marketing concept—marketing system- marketing functions.		
Marketing Management: Meaning-Definition- Nature-Principles- Importance- Functions-Problems- Differences between Sales Management and Marketing Management.		

Unit:2	Product	18- hours
Product: Meaning-features-classifications-Product policies: Product Planning and Development- Product Line - Product Mix-Product Branding - Product Packaging - Labeling: meaning - features- importance. Product Life Cycle: Meaning- importance -PLC Chart. Pricing: Objectives - kinds of pricing policy-factors influencing the pricing policy.		

Unit:3	Channels of Distribution	18- hours
Channels of Distribution – Meaning-Basic channels of distribution-Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution - Kinds – Functions - Elimination of Middlemen -Arguments in favour of and against.		

Unit:4	Promotional Mix	18- hours
Promotional Mix: Meaning-importance. Advertising: Meaning-methods-media-advertising copy- qualities of a good advertising copy-evaluation of advertisements. Personal selling: Meaning- importance-duties-qualities of an effective salesman. Sales promotion: Meaning & importance.		
Unit:5	Marketing Information and Research	18- hours
Marketing Information and Research: Meaning-Importance-Components of marketing research- Market ResearchVsMarketing Research. Advantages of Marketing Research. Agricultural Marketing: meaning-features-defects. Regulated market: meaning-features &importance.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	TotalLecturehours	90-hours
Books forstudy		
1	Mamoria C B, Suri.R Kand SatishMamoria“MarketingManagement”Allahbad, Kitab Mahal,2016	
2	Dr. GuptaC.B. and Dr.RajanNairN“MarketingManagement”NewDelhi,S.Chand and sons-2018	
Books forReference		
1	Pillai R.S.N &Bagavathi- “Modern Marketing”,NewDelhi,S.Chand,2016	
2	Dr.Radha, “MarketingManagement”Chennai,P rasannaPublishers,20 18	
RelatedOnlineContents		
1	https://nptel.ac.in/courses/110/104/110104068/	
2	https://www.coursera.org/learn/marketing-management	

Mappingwith ProgrammeOutcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	S	M	M	M
CO3	M	M	S	S	L
CO4	M	M	M	M	M
CO5	S	S	S	S	L

*S-Strong; M-Medium;L-Low

Second Semester

Course code	BUSINESS RESEARCH METHODS	L	T	P	C
Core/Elective/ Supportive	CORE	5			4
Pre-requisite	Basic research knowledge and application of statistical tools is needed		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to:

Develop an idea about various research designs and techniques

Understand sampling techniques of research and its applications

Emphasis the learners in application of appropriate tools in research

Make the learners to understand the significance of testing of hypothesis

Lay a foundation to become familiar in style of preparing research report.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain the range of quantitative and / or qualitative research techniques to business and management problems/ issues	K1 & K2
2	Organize and conduct research in a more appropriate sampling method manner.	K2
3	Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research.	K2 & K3
4	Interpret the data analysis in relation to the research process by testing hypothesis.	K4
5	Write a research report and thesis.	K5 & K6

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	15- hours
Business Research: Meaning – Scope – Significance – challenges – types – process – Qualities of a good researcher – Ethics in research – Research problems: Identification – Selection – Hypothesis – Research design.		
Unit:2	Sampling design	15- hours
Sampling design: Meaning – Sampling frame – Sampling and Non-Sampling Errors – Type I Error and Type II Error in research – Level of Significance – determination of sample size – Methods of sampling. Census: merits and demerits – Census Vs Sampling. Pilot study – Pretest. Primary and Secondary data: Meaning – sources – merits – demerits. Methods of data collection: Observation – Interview – Survey – Email – Schedule and Questionnaire. Levels of measurement: Nominal – Ordinal – Interval – Ratio. Scaling techniques: Rating scales – Attitude scales – Likert's Scale – Guttman scale – Thurstone scale.		
Unit:3	Statistical Tools	15- hours
Statistical tools used in research – Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Auto correlation – Regression models – Ordinary Least Squares methods – Multiple regression.		
Unit:4	Testing of Hypothesis	15- hours
Testing of Hypothesis – Parametric test: 'Z' test: Test for differences between proportions, difference between Means of two samples – differences between two Standard deviations and		

Testing the correlation co-efficient-‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA- Two way ANOVA. Non-parametric test: Chi-square Test-Mann Whitney ‘U’ Test-Kruskal wallis ‘H’ Test.

Unit:5	Interpretation	15- hours
Interpretation: Meaning - Significance. Report writing: Significance–Lay out of research report- mechanics of writing a Research report–Precautions to be followed in Research Report-Types of reports- foot notes and bibliography writing; checking plagiarism. R Programming		
Unit:6 Contemporary Issues		
Online assignment , Group discussion and seminar		
	Total Lecture hours	75-hours
NOTE	OVERALL 60% PROBLEMS 40% THEORY	
Books for study		
1	Kothari C.R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers,	
2	Gupta S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016	
Books for Reference		
1	Murry R, Spiegel, Larry J and Stephens “Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017.	
2	Pillai, R.S.N. and Bhagavathi, “Statistics- Theory and Practice” Ninth Edition New Delhi, S. Chand & Co. Ltd, 2017	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/cec21_mg21/preview	
2	https://onlinecourses.swayam2.ac.in/nou22_cm06/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

*S-Strong; M-Medium; L-Low

Course code		Taxation - I	L	T	P	C															
Core/Elective/Supportive		CORE	5			4															
Pre-requisite	Basic understanding of Direct Tax Law Principles and Practices			Syllabus Version	2023 - 24																
Course Objectives:																					
<p>The Main Objectives of this course are to enable the students to</p> <ul style="list-style-type: none"> . Enable this course to understand of the computation of various entities. . Acquire the knowledge of the tax collection and administration. . Deep knowledge of latest provisions of income tax act. . Develop application and analytical skill of the provisions of income tax law for income tax planning and management. . To get the practical understand of return filling and Reply of notice. 																					
Expected Course Outcomes:																					
<p>On the successful completion of the course, student will be able to:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1</td><td>Practical understanding of computing of taxable income under various sources.</td><td style="width: 10%;">K2</td></tr> <tr> <td>2</td><td>Recollect the concept of tax administration and practice.</td><td>K5</td></tr> <tr> <td>3</td><td>Utilize the latest provision of Income Tax Law</td><td>K4</td></tr> <tr> <td>4</td><td>Develop the skill of handling the various cases of tax</td><td>K1</td></tr> <tr> <td>5</td><td>Practical Knowledge of e-filing income tax return and online reply of various Notices.</td><td>K3</td></tr> </table>							1	Practical understanding of computing of taxable income under various sources.	K2	2	Recollect the concept of tax administration and practice.	K5	3	Utilize the latest provision of Income Tax Law	K4	4	Develop the skill of handling the various cases of tax	K1	5	Practical Knowledge of e-filing income tax return and online reply of various Notices.	K3
1	Practical understanding of computing of taxable income under various sources.	K2																			
2	Recollect the concept of tax administration and practice.	K5																			
3	Utilize the latest provision of Income Tax Law	K4																			
4	Develop the skill of handling the various cases of tax	K1																			
5	Practical Knowledge of e-filing income tax return and online reply of various Notices.	K3																			
<p>K1 -Remember;K2 -Understand;K3 -Apply;K4 -Analyze;K5-Evaluate;K6 –Create</p>																					
Unit:1	Income Tax Act Basics			10-hours																	
<p>Introduction to Income Tax Act, 1961, Residential Status. - Income which do not form part of Total Income (Section 10, 11 to 13A) - Types of assessee.</p>																					
Unit:2	Computation of Income			20- hours																	
<p>Computation of Income from Salaries - Computation of Income from House property.</p>																					
Unit:3	Computation of Capital Gain and Income from other sources			15-hours																	
<p>Computation of Profits and Gains of Business or profession – Calculation of Capital gain - Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.</p>																					
Unit:4	Computation of Tax Liability			15-hours																	
<p>Computation of total tax liability for individuals, firms, companies, HUF, etc.</p>																					

Unit:5	e-filing.	15-hours
e-filing - Understanding PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number) - Online e-filing of Income Tax Returns (ITR) – procedure and types of returns - Overview of other important business registrations related to taxation and compliance - Udyam Registration (MSME) - Import Export Code (IEC) Registration - Start-Up India Registration – Trademark		
Suggested Practical Resources & Tools		
<input type="checkbox"/> Income Tax Department E-filing Portal (www.incometax.gov.in)		
<input type="checkbox"/> TRACES portal for TDS (www.tdscpc.gov.in)		
<input type="checkbox"/> NSDL PAN application portal (www.tin-nsdl.com)		
<input type="checkbox"/> Udyam Registration Portal:(https://udyamregistration.gov.in/)		
<input type="checkbox"/> Import Export Code (IEC) Registration: (dgft.gov.in)		
<input type="checkbox"/> Start-Up India Registration: (startupindia.gov.in)		
<input type="checkbox"/> Trademark (https://www.mca.gov.in/content/mca/global/en/home.html)		
<input type="checkbox"/> Tax filing and accounting software (ClearTax, Taxmann, QuickBooks)		
NOTE	OVERALL 80% PROBLEMS 20% THEORY	
	Total Lecture hours	75- hours

Books for study		
1	1.Gaur V.P. & Narang D.S, "Income Tax Law and Practice" New Delhi, Kalyani Publication 2022	
Books for Reference		
1	Dr. Mehrotra.H.C.& Dr. Goyal S.P, "Income Tax law and Practice, Agra, Sahitya Bhawan Publications, 2022 Dr.vinodk.singhania and Dr.kapilSinghania Direct taxes law & practice taxmann Publications,2022	
Related Online Contents		
1	1.https://onlinecourses.swayam2.ac.in/ugc19_hs27/Preview	
2	2.https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/	
3	3.https://www.incometax.gov.in	
4	1.https://onlinecourses.swayam2.ac.in/ugc19_hs27/Preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	S	S	S	L
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	M	M	S	S	L

*S-Strong; M-Medium; L-Low

Course code	APPLIED COST ACCOUNTING	L	T	P	C
Core/Elective/ Supportive	CORE	5		4	
Pre-requisite	Broad knowledge in cost accounting	Syllabus Version	2023- 24		

Course Objectives:

The main objectives of this course are to:

Provide knowledge of cost accounting and cost sheet.

Make learners to understand the costing aspects on material and labor.

Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non-manufacturing companies.

Make clear about overhead and process costing methods.

Enrich the various methods relating to job, service, batch and contract costing

On the successful completion of the course, student will be able to:

1	Recall the classification of cost, methods and techniques	K1
2	Evaluate cost sheet and material and labor control	K5
3	Analyze cost control and cost reduction tools and techniques	K4
4	Solve labor, overhead and process costing methods	K2
5	Reconciliation of cost and financial accounting.	K6

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	15- hours
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Cost Accounting Meaning-definitions-nature-significance-Differences between financial and cost accounting- Installation of Costing system-Characteristics of ideal costing system- Methods of costing- Classification of costs-Preparation of cost sheet – Tender and Quotation.

Unit:2	Material	15- hours
Material: Need for material control-tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials-EOQ. BinCard: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO - LIFO- Simple average method- Weighted average method. Labour: Time rate- Piece rate- points to be noted in wage fixation. Incentives: meaning & importance- Taylor's Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes- effects- methods of reduction of labour turnover. Over time and Idle time: meaning-causes-techniques of Control.		

Unit:3	Overheads	15- hours
Overheads: Meaning-Classification-Allocation-Absorption-Apportionment of Overheads- Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)- Computation of Machine Hour Rate-Over absorption and Under absorption – Meaning and causes.		

Unit:4	Process Costing	15- hours
Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit- Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract-Cost plus contract-Escalation Clause.		
Unit:5	Operating Costing	15- hours
Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation–reasons for disagreement in profit. Activity-Based Costing (ABC) in Service Sector		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	75-hours
NOTE	OVERALL 80% PROBLEMS 20% THEORY	
Books for study		
1	Jain.S.P,Narang. K.L. and Agarwal.S“AdvancedCost Accounting(CostManagement)” Eleventh Edition,Ludhiana,KalyaniPublishers, 2015.	
2	Madegowda.J“Cost Management”First Edition,Mumbai,Himalaya PublishingHouse, 2015.	
Books for Reference		
1	Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016.	
2	ReddyT.S.and ReddyY.H.P“Cost and Management Accounting”FourthEdition,Chennai, MarghamPublishers,2017.	
Related Online Contents		
1	https://students.icai.org/?page_id=5208	
2	https://www.coursera.org/projects/introduction-cost-accounting	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	S	S	L
CO3	M	M	S	S	L
CO4	S	S	S	S	L
CO5	S	M	M	M	M

*S-Strong; M-Medium;L-Low

Course code	HUMAN RESOURCE MANAGEMENT	L	T	P	C
Core/Elective/ Supportive	CORE	5			4
Pre-requisite	Understanding of effective interpersonal skills of employees in the organization		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to: The main objectives of this course are to:
 Explain the importance of human resources and their effective management in organizations.
 Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
 Outline the current theory and practice of recruitment and selection.
 Describe appropriate implementation, monitoring and assessment procedures of training.
 Explain the importance of the performance management system in enhancing employee performance.

On the successful completion of the course, student will be able to:

1	Explain human resources planning, dealing with surplus and deficient man power	K1
2	Describe the meanings of terminology and tools used in managing employees effectively	K2
3	Apply a selection strategy for a specific job	K3
4	Gain knowledge in develop, analyze and apply advanced training strategies and specifications for the delivery of training programs	K4
5	Assess the different techniques involved in the performance appraisal process.	K5

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 -Create

Unit:1	Introduction	15- hours
Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives–Steps in human resources planning–Dealing with surplus and deficient man power-job analysis-Job description- Job specification.		
Unit:2	Recruitment and Selection	15- hours
Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment–Application blank-Testing-Interviews-Types.		
Unit:3	Training and Development	15- hours
Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes.		

Unit:4	Discipline	15 – hours
Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization conflict -Conflictin organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict.		
Unit:5	Performance Appraisal	15- hours
Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline. Employee Wellbeing and Mental Health Initiatives		
Unit:6		
Online assignment , Group discussion and seminar		
	Total Lecture hours	75-hours
2	SubbaraoP., “Essentialsof Human ResourceManagement andIndustrial Relations”, Sixth Edition, Mumbai,Himalaya PublishingHouse, 2015	
Books for Reference		
1	Rao.V.S.P“Human Resource Management” Second Edition, New Delhi, Cengage Publications, 2015.	
2	Pattanayak,B.,“HumanResourceManagement”,SecondEdition,Mumbai,PHILearning Pvt Ltd, 2013.	
R	ElatedOnlineContents	
1	https://onlinecourses.nptel.ac.in/noc22_hs63/preview	
2	https://www.coursera.org/specializations/human-resource-management	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	S	M
CO4	M	M	S	M	S
CO5	S	S	M	S	M

*S-Strong; M-Medium;L-Low

Course code		COMPUTER APPLICATIONS PRACTICALS I MSOffice and SPSS	L	T	P	C
Core/Elective/ Supportive	CORE			5	4	
Pre-requisite	Hands on training in MSOffice is required		Syllabus Version	2023- 24		

MSWORD

Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance/ HR.

- Use bullets & numbering
- Check the spelling according to British English
- Use thesaurus to replace a word
- Use drop cap

Type a sample research report and perform the following functions: Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.

Type a published horizontal form of a balance sheet of a company and perform the following Tables: -insert, delete rows & columns

- Borders:-top & bottom only
- Auto format tables
- Change backgrounds to differentiate heading of the table with others.

Identify an organization and prepare an organizational chart prevailing in that concern.

Using three column format type any 5 differences between Cost, Financial and Management Accounting.

Perform mail merge operation for sending notice to shareholders for AGM.

Type your curriculum vitae and perform Template and indent the text.

MSEXCEL

Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:

Delete the customer who had closed the A/c. Insert a row in between the 1st & 2nd customer.

Insert a column in between Address & Email ID and Name it as Telephone Number. Hide the column 'Address'.

Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]

Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city.

Find the person who is getting a maximum salary.

Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs. 10,000/- Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.

Prepare a trend analysis of a product whose year and sales figures are given (10 years).

Prepare a break-even chart using Chart Wizard.

Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading

business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.

Find the correlation between demand and price of a product.

Create a table showing the following: 1) Years (Minimum 5years) 2) Profit 3) Depreciation 4) Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows Of a project and find it's Payback Period. 12. Prepare Final accounts of a banking company's in the new format using excel.

M.S.POINTERPOINT

Draw diagrams of different packing labels in MS Word and display it in PowerPoint.

Create contents of a sample research report on your area of specialization.

Prepare a PowerPoint Presentation for the following:

- a) Product Advertisement, b) Company Advertisement

M.S.ACCESS

Create a student's database Find Total, Average, and Display list where average is greater than 60% and Retrieve the students according to the highest marks.

Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:

Policy Number should be the primary key

Name should not be empty III. Maintain at least 10 records

IV. Retrieve the addresses of female policy holders whose residence is at Coimbatore

3

Create a student's database using design view for students mark details: a) Add at least 10 records.

b) Sort the names in alphabetical order. c) Find Total and Average d) Display list where total is greater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) Apply Sort option to display records. g) Generate reports by using the above queries.

DATA ANALYSIS USING SPSS

Lab Exercises

1. Enter Data into SPSS and create Frequency Table and interpret the results
2. Enter Data into SPSS and create Multiple Response Sets and interpret the results
3. Enter Data into SPSS and put Cross Tabulation and Chi Square and interpret the results
5. Enter Data into SPSS and calculate Measures of Dispersion and interpret the results
6. Enter Data into SPSS and perform Independent Samples T-Test and interpret the results
7. Enter Data into SPSS and perform One Way ANOVA and interpret the results
8. Enter Data into SPSS and perform Regression and interpret the results

Textbook(s)

1 Jeremy J. Foster (2001). Data analysis using SPSS for windows. Sage publications. London.

2 Verma, J.P , (2013). Data Analysis in Management with SPSS Software, Springer

Reference Books

1. Clifford E. Lunneborg, (2000). Data analysis by resampling: concepts and applications. Dusbury Thomson learning. Australia.
2. Michael S. Louis – Beck (1995). Data analysis an introduction, Series: quantitative applications in the social sciences. Sage. Publications. London.

3. Wagner, William E., III, (2019) Using IBM® SPSS® Statistics for Research Methods and Social Science Statistics, Sage Publications
4. Rajendra Nargundkar, (2019) “Marketing Research -Text and Cases”, Tata McGraw Hill 4thEdition.
5. Arora PN and bothers(2011),”Complete Statistical Methods”, S. Chand, 3rd Edition
- 6. Andy Field, “Discovering Statistics Using IBM SPSS Statistics” SAGE Publications,**

Third Semester

Course code	Taxation - II	L	T	P	C
Core/Elective/ Supportive	CORE	5			4
Pre-requisite	Basic understanding of Indirect Tax, GST and Customs Law practices		Syllabus Version	2023-24	

Course Objectives:

The Main Objectives of this course are to enable the students to
Enable this course to understand of the computation of various entities. Acquire the knowledge of the tax collection and administration.
Deep knowledge of latest provisions of indirect tax act.
Develop application and analytical skill of the provisions of indirect tax law for business planning and management.
To get the practical understand of GST return filling and Reply of notice.
To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).	K4&K5
2	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability	K1 &k2
3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K3
4	Develop the skill of handling the various cases of tax	K6
5	Practical Knowledge of e-filing GST return and online reply of various Notices.	K3 &k6

K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6>Create

Unit:1	TDS, TCS and Advance Tax	15 hours
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1. Introduction and overview of TDS and TCS
2. Procedures for deduction, deposit, and filing of TDS returns (Forms 24Q, 26Q, 27Q)
3. Issuance and correction of TDS certificates
4. TCS provisions and filing procedures
5. Penalties and consequences of non-compliance
6. Computation and payment of Advance Tax

Unit:2	Introduction to Goods and Services Tax (GST): Levy and Collection of GST	15 hours
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Introduction to Goods and Services Tax (GST): - Concept and significance of GST -Dual GST model: Central GST (CGST) and State GST (SGST)-Goods and Services TaxNetwork (GSTN)

Levy and Collection of GST:- Levy and collection of tax under GST-Time of supplyrules-Value and Place of supply - Input Tax Credit (ITC)-Tax invoices, credit notes, anddebit notes under GST

Unit:3	Registration under GST Law	15 hours
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Persons not liable for registration - Persons liable for compulsory registration - Concept of distinct persons under GST- Procedure for online GST registration-Deemed registration - Casual taxable person and non-resident taxable person - Cancellation and revocation of GST registration.

Unit:4	Computation and Payment of GST, Compliance-	15-hours
Computation of tax liabilities and payment of tax under GST-Accounts, records, and other documents under GST-Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) under GST- E-Way Bills system and preparation of online e-way bills-GST returns filing: Focus on GSTR-1 and GSTR-3B-Responding to notices issued under GST: Procedure and compliance.		
Unit:5	Customs Laws	15-hours
Overview and types of customs duties- Basic Customs Duty (BCD), Integrated GST (IGST) replacing Countervailing Duty (CVD) and Special CVD, Protective duty, safeguard duty, Countervailing duty on subsidized articles, Anti-dumping duty- Customs valuation principles: Valuation of imported and exported goods- Import and export procedures: Import procedures including warehousing, Export procedures (Deemed exports)- Duty drawback scheme		
OVERALL 60% THEORY 40% PROBLEMS		
Total Lecture hours		75-hours
Books for Study(s)		
1	Dr. Mehrotra.H.C.& Dr. Goyal S.P, "Indirect Taxes with GST, Agra, SahityaBhawan Publications, 2022	

		Books for References
1		V.S.Datey- Direct taxes law & practice taxmann Publications,2022
2		Indirect tax- Law and Practice- Padhuka- CA. G. Sekar and CA.B.SaravanaPrasath
Related Online Contents		
1		www.gst.gov.in www.gstconcl.gov.in www.cbic.gov.in www.cleartax.com
2		www.gstoneplace.com
3		Central Board of Indirect Taxes & Customs (https://www.cbic.gov.in/)
4		ICAI Study Material (https://boslive.icai.org/)

Course Designed By:

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	M	S	M	M	M
CO4	S	M	S	S	M
CO5	S	S	M	S	M

*S-Strong, M-Medium, L-Low



Course code	MANAGEMENT ACCOUNTING	L	T	P	C
Core/Elective/ Supportive	CORE	5			4
Pre-requisite	Understand about basic terms and rules of management accounting.		Syllabus Version	2023- 24	

Course Objectives:

The main objectives of this course are to enable the students to:

Know the concept and importance of management accounting.

Understand the use of accounting tools for generating information for managerial decision making

Understand various method and technique in managerial accounting.

Comprehend and practices the established techniques & methods in management accounting.

Lay on foundation for budgeting and budgetary control.

On the successful completion of the course, student will be able to:

1	Recollect the concept and importance of management accounting.	K1
2	Explain the role of managerial accounting in management decision making.	K2
3	Utilize the various methods and technique of managerial accounting.	K3
4	Analyze the method and technique of management accounting used for managerial decision making.	K4
5	Prepare budget and budgetary control for any business concern	K6

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	15- hours
Nature and scope of Management Accounting—Meaning—Nature—Scope—Functions—Objectives—Importance—Limitations—Distinction between Financial Accounting and Management Accounting—Relationship between cost and management Accounting—Tools and Techniques of Management Accounting—Meaning and Process of financial statement Analysis and Interpretation. Sustainability and Environmental Management Accounting (EMA)		
Unit:2	Ratio Analysis Working & Capital Management	15- hours
Ratio Analysis—Meaning—Advantages of Ratio Analysis—Limitations—Classification of Ratios—Profitability—Turn over Ratios—Long-term Financial position—Working Capital Management—Meaning of Working capital—Importance Determinants and Computation of Working capital—Forecast of working capital Requirements.		
Unit:3	Fund Flow statement & Cash Flow Statement	15- hours
Fund Flow statement—Meaning and concept of Funds and Flow of Funds—Importance or uses of Funds Flow statements—Limitations—Schedule of changes in working capital—Preparation of Funds Flow statement—Cash Flow statement—Comparison between Fund Flow statement and Cash Flow statement—Uses of Cash Flow statement—Limitations—Preparation of Cash Flow Statement.(As per AS3/Ind-AS 7)		

Unit:4	Marginal Costing	15- hours
Marginal Costing—Definition of Marginal cost and Marginal Costing—Salient features— Advantages of Marginal Costing—Limitations—Break-Even Analysis—Cost-volume-profit Analysis— Applications of Marginal costing for Business Decision making.		
Unit:5	Budgeting & Budgetary control	15- hours
Budgeting and Budgetary control—Meaning—Definition—Objectives of Budgetary control— Essentials of Budgetary control —Advantages— Limitations—Classification and Types of Budgets— Sales, Production, Cost of Production, Purchase and Flexible Budgets—Cash Budget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.		
	Total Lecture hours	75- hours
NOTE	OVERALL 80% PROBLEMS 20% THEORY	
Books for Study		
1	Sharma.R.K&Gupta.K.Shashi,"Management Accounting",New Delhi,Kalyani Publishers,14th Edition.	
2	Pillai R.S.N & Bhagavathi,"Management Accounting",New Delhi, S-Chand & Co, 2010	
Books for References		
1	Reddy.T.S&Reddy Y Hari Prasad,"Management Accounting", Chennai, Margham Publications, 2006.	
2	Khan.M. Y & Jain.P.K,"Management Accounting", Chennai, McGrawHill Education(India) Pvt Ltd, 2018	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/cec21_cm01/preview	
2	https://onlinecourses.nptel.ac.in/noc20_mg65/preview	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	L
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	M	M	S	M	M

*S-Strong; M-Medium; L-Low

Course code	FINANCIAL MANAGEMENT	L	T	P	C														
Core/Elective/ Supportive	CORE	5			4														
Pre-requisite	Understanding about Finance, management and source of finance.		Syllabus Version	2023-24															
Course Objectives:																			
<p>The main objectives of this course are to enable the students to Understand the concept and importance of financial management. Identify various sources of long-term and short-term finance. Understand various method and technique for calculating cost of capital. Know different types leverages used by the organization. Understand various dividend policies followed by organization.</p>																			
<p>On the successful completion of the course, student will be able to:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1</td><td>Recollect the concept and importance of financial management.</td><td style="width: 10%;">K1</td></tr> <tr> <td>2</td><td>Analyse the Various sources of long-term and short-term finance.</td><td>K2</td></tr> <tr> <td>3</td><td>Identify the methods and techniques for calculating cost of capital.</td><td>K3</td></tr> <tr> <td>4</td><td>Examine different type leverage followed by a organization.</td><td>K4 & K5</td></tr> <tr> <td>5</td><td>Evaluate the various dividend policies & Working capital.</td><td>K5</td></tr> </table> <p>K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create</p>					1	Recollect the concept and importance of financial management.	K1	2	Analyse the Various sources of long-term and short-term finance.	K2	3	Identify the methods and techniques for calculating cost of capital.	K3	4	Examine different type leverage followed by a organization.	K4 & K5	5	Evaluate the various dividend policies & Working capital.	K5
1	Recollect the concept and importance of financial management.	K1																	
2	Analyse the Various sources of long-term and short-term finance.	K2																	
3	Identify the methods and techniques for calculating cost of capital.	K3																	
4	Examine different type leverage followed by a organization.	K4 & K5																	
5	Evaluate the various dividend policies & Working capital.	K5																	
Unit:1	Introduction	15- hours																	
Financial Management -Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance– Short-term and Long-term finance.																			
Unit:2	Cost of Capital	15- hours																	
Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings–Weighted Average Cost of capital–Capital budgeting–Techniques–ROI, Payback period and Discounted cash flow.																			
Unit:3	Leverages	15- hours																	
Leverages-Financial Leverage–Operating leverage–EBIT and EPS analysis–Theories of Capital Structure –Net income approach– Net operating income Approach. MM Hypothesis– Determinants of capital structure–Capitalization–Over and Under Capitalization–Merits and Demerits.																			
Unit:4	Dividend Theories	15- hours																	
Dividend Theories: Walter's model– Gordon and MM's models–Dividend policy–Forms of Dividend –Determinants of dividend policy.																			
Unit:5	Working Capital Management	15- hours																	
Working Capital Management–Cash Management–Receivables Management–Inventory Management –Determinants and Computation of Working Capital. FinTech and Digital Transformation in Finance.																			
Total Lecture hours		75- hours																	
NOTE	OVERALL 60% PROBLEMS 40% THEORY																		

Books for Study

1	ChandraPrasanna,"Financial Management",Chennai, McGraw Hill Education(India)Pvt Ltd,2019.
2	Khan.M.Y&Jain.P.K,"Financial Management",Chennai, McGraw Hill Education (India) PvtLtd,2017

Books for References

1	Maheshwari.S.N,"Financial Management",NewDelhi, Sultan Chand & Sons,2019
2	Sharma.R.K&Gupta.K.Shashi,"Financial Management",NewDelhi,Kalyani Publishers,9th Revised Edition

Related Online Contents

1	https://onlinecourses.nptel.ac.in/noc21_mg06/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	S	M	L

*S-Strong; M-Medium;L-Low

Course code		INTERNET & E-COMMERCE	L	T	P	C
Core/Elective/ Supportive		Core	5			4
Pre-requisite		Understand the role of internet, e- commerce in business and AI	Syllabus Version	2023-24		

Course Objectives:

The main objectives of this course are to enable the students to Equip the students with the emerging trends in business. Introduce and explore the use of information technology in all aspects of business. Understand the relevance of e- commerce in the present scenario. Get familiarize with the students cyber world and cyber regulations. Understand future internet business in global market.

On the successful completion of the course, student will be able to:

1	Illustrate the various trends in business.	K1&k2
2	Explore information technology in every aspect of business.	K3
3	Analyze the role of e- commerce in the present business scenario.	K3 &K4
4	Examine the cyber security and cyber regulation in global business world.	K5
5	Develop the future relevance internet business in global business world	K6

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 –Create

Unit:1	Introduction	15- hours
Meaning of electronic commerce—advantages and disadvantages— History- Framework of e-commerce—e-commerce drivers—nature and scope—acceptance—e-business -Categories of E-Commerce Applications—Global trading environment and adoption of e-commerce—comparison between traditional and electronic commerce—advantages and disadvantages of E-Commerce- Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges—Business to business: Definition, characteristics and application of B2B—need—development -types—relationship of B2B e-commerce with other perspectives—impact and benefits- Difference between B2B and B2C - C2C, C2B and B2G: Definition, characteristics and application.		

Unit:2	Internet banking	15- hours
Internet banking—ATM Internet frauds—Internet security— Cyber Crimes- Cyber laws – e-governance Issues relating to e-commerce—Technology—Wireless applications, Broad band—Online transactions—use of mobile phones—SMS alert Future of Internet commerce— Hardware and Software, Trends—Information and application trends.		

Unit:3	Mobile commerce	15- hours
Mobile commerce:- application of mobile commerce –advantages of mobile commerce security and payment methods- m-commerce security- m-commerce payment methods—mobile payment operations—standardization-		

Unit:4	Current trends in electronic world	15- hours
Current trends in electronic world- electronic waste problems predictions- e-waste in India- e-surveillance—stages- e-governance- essence- modules- e-governance and its relevance to India-initiatives taken by government of India—cloud computing—advantages- characteristics- model- model service model of cloud computing - criteria -challenges.		

Unit:5	AI-Based Metaverse and Emerging Technologies	15- hours
AI-Based Metaverse and Emerging Technologies: - Exploration of the Metaverse and its impact on commerce and marketing. Overview of emerging technologies such as Internet of Things (IoT), Augmented Reality (AR), Quantum Computing. Study of advanced AI tools, including ChatGPT and Deep Seek, focusing on their applications in business automation, customer engagement, and strategic decision-making. Discussion on AI-driven innovations, ethical concerns, and future trends in digital business technologies. Introduction to Blockchain technology and Cryptocurrency concepts.		

	Total Lecture hours	75- hours
Books for Study		
1	Treese G Wind field & Stewart C Lawrence, "Designing Systems for Internet Commerce", Melbourn, Addison Wesley, 2nd Edition	
2	Bajaj KKamlesh & NagDebjani, "E-Commerce: The Cutting Edge of Business, Chennai, McGraw Hill Education (India) Pvt Ltd, 2017	

Mapping with Programme Outcomes					

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	L	S	M

Books for References					

1	Dr Kalakota Ravi & Robinson Marcia, "e-Business 2.0: Roadmap for Success", Melbourn, Addison Wesley, 2000.
2	Whinston B Andrew & Dr Kalakota Ravi, "Frontiers of Electronic Commerce", New Delhi, Persons Education, 2009

Related Online Contents				

1	https://onlinecourses.nptel.ac.in/noc19_mg54/preview
2	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview

Course code	COMPUTER APPLICATIONS PRACTICALS-II : TALLY PRIME	L	T	P	C
Core/Elective/ Supportive				5	4
Pre-requisite	Basic Knowledge in Computer	Syllabus Version		2023-24	

TALLY PRIME

Unit I 15 Hours

Basic of Accounting- Introduction to Tally Prime & Its Features- Company Creation-

Unit II 15 Hours

Creation of Accounting & Inventory Vouchers-Accounts Receivable and Payable Management-

Unit III 20 Hours

Inventory Management -Price Level and Price list-Tracking of Movements of Goods in Batches/Lots-Purchase and Sales Order Management-Tracking Additional Costs of Purchase-Cost/Profit Centres Management-Practice Exercises

Unit IV 20 Hours

Budgets and Scenarios-Generating & Printing Reports-TDS Introduction-TCS Introduction-Practice Exercises

Unit V 20 Hours

Goods & Services Tax-GST Reports- Concepts-MIS Reporting- Practice Exercises

Course code	22L0233886	HEALTH AND WELLNESS	L	T	P	C**
			1	-	-	1

Course Objectives:

- Learn on health and wellness for physical, mental, emotional, intellectual, environmental well-being.
- Understand the dangers of substance abuse & online risk management.
- Acquire basic knowledge about the emotional and mental health.

Expected Course Outcomes:

On the successful completion of the course, the student will be able to:

- Gain knowledge on sports training and physical fitness practices. (K2)
- Improve their mental and well-being. (K2)
- Develop competence and commitment for good and bad habits. (K4)
- Awareness on breathing exercise. (K3 & K4)
- Understanding the stress management and self -acceptance. (K4)

K2 – Understand: K3 – Apply: K4 – Analyze

Unit-1: Introduction to Holistic well-being

3 hours

Introduction of components of Health & well-being- physical, mental, social and emotional well-being- Individual worksheet activity to give an overall understanding.

Unit-2: Wellness Wheel Exercise	3 hours									
Benefits and applications of wellness wheel- Introduction of Tech tools to support well-being- Introduction of apps for meditation, sleep tracking or healthy recipe inspiration.										
Unit-3: Breaking Bad Habits	3 hours									
Discussion on bad habits and their harmful effects-Discussion on consequences and solution-Worksheet activity: To identify the personal bad habits-Replacement of bad habits with good ones.										
Unit-4: Physical well-being	3 hours									
Introduction of fitness activities-basic exercises-cardiovascular exercises-strength training exercises- flexibility exercises (both theoretical and outdoor activity)- awareness about healthy nutrition- balanced diet – Benefits of yoga & meditation-Importance of healthy brain-healthy lung-breathing exercise.										
Unit-5: Emotional well-being	3 hours									
Stress Management-Introduction of relaxation techniques-Importance of saying “No” for physical & mental well-being-Body positivity & self-acceptance.										
Total Lecture Hours	15 hours									
References and Resource Materials:										
1. Well – Being Wheel										
2. Online Resources										
a. United Nations sustainable Development Goals – Goal 3 – Good Health & Well-being: http://www.un.org/sustainabledevelopment/health										
b. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html										
c. Breaking Bad Habits: James clear provides a guide on how to build good habits and break bad ones: https://jamesclear.com/habits										
Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	M	L	L	M
CO2	S	S	M	S	S	M	M	S	L	M
CO3	S	S	S	M	S	M	M	L	L	M
CO4	S	M	M	S	S	M	M	S	L	M
CO5	S	S	S	S	S	S	M	L	L	M
S – Strong; M – Medium ; L - Low										
Scheme of Evaluation (25 Marks)										
Part	Description								Marks	
A	Attendance								25%	
B	Field trip/ any activity related to paper								25%	
C	Report Evaluation								50%	
Total										100%

Fourth Semester

Course code	INVESTMENT MANAGEMENT	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Basic understanding about investment and portfolio management.	Syllabus Version	2023-24		
Course Objectives:					
<p>The main objectives of this course are to enable the students to</p> <p>Provide a general understanding about investment avenues and personal finance.</p> <p>Give a broader understanding about behavioral finance and how it equip to decide personal Investment.</p> <p>understand the characteristics of securities markets and the instruments traded there in.</p> <p>give boarder understanding about fundamental and technical analysis.</p> <p>Analyze risk and return of securities and manage portfolios of investment.</p>					
<p>On the successful completion of the course, student will be able to:</p>					
1	Recall various investment avenues and personal finance.			K1	
2	Explain securities markets, regulation and its instruments			K2	
3	Identify fundamental analysis of an organization using financial data information.			K3	
4	Examine technical analysis of an organization using financial data information.			K4	
5	Evaluate risk return of securities in different investment proposal.			K5	
K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create					
Unit:1	Introduction	18- hours			
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.					
Unit:2	Capital Market	18—hours			
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.					
Unit:3	Fundamental and Technical Analysis	18—hours			
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.					
Unit:4	Investment Alternatives	18—hours			
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.					
Unit:5	Portfolio Management	18—hours			
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM). Sustainable & ESG Investing. (Environmental, Social, and Governance Investing)					
Total Lecture hours		90- hours			

Books for Study	
1	Bhalla V.K, "Investment Management", New Delhi, S-Chand & Co, 2008.
2	Kevin.S, "Security Analysis and Portfolio Management", New Delhi, PHI Learning Private Limited, 2015.
Books for References	
1	Chandra Prasanna, "Investment Analysis and Portfolio Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2021
2	Avadhani V.A, "Investment Management", Mumbai, Himalaya Publications, 2012.
Related Online Contents	
1	https://onlinecourses.swayam2.ac.in/imb19_mg09/preview
2	https://onlinecourses.nptel.ac.in/noc21_mg99/preview

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	L	S	M

*S-Strong; M-Medium; L-Low

Course code	INTERNATIONAL BUSINESS	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Basic understanding about international business, trade and monetary organization.		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to enable the students to
 Introduce the concept of international business.
 Create awareness on the changes in the international business arena.
 Understand the role of global financial markets and instrument.
 Understand the functions of WTO, IMF and IBRD.
 Give various theories of foreign exchange.

On the successful completion of the course, student will be able to:

1	Recall the concept of international business.	K1
2	Explain the level of changes in international business in global era.	K2
3	Identify the role of global financial markets and instrument.	K3
4	Evaluate various functions of WTO, IMF AND IBRD.	K5
5	Analyze various theories of foreign exchange.	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	18- hours
International Business-Meaning, Nature and Scope–Role of Foreign Trade in the Economic Development of India–Balance of payment in the context of Economic Growth Process– Trade balance–Current Account position and Capital Account position–Trends– Principles of BOP– Correction of adverse BOP.		
Unit:2	Euro Currency Market	18- hours
Euro Currency Market– GATT – WTO, World Bank and IMF – Functions.		
Unit:3	Export marketing	18- hours
Export marketing–Meaning–An overview of export marketing–differences between export marketing and domestic marketing–salient features and basic functions of export marketing– export barriers– Tariff and non-tariff–Export market analysis–Feasibility of market entry– Sources of market information– Assessing sale prospects.		
Unit:4	India's Imports and Exports	18- hours
Composition and direction of India's imports and exports–Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.		
Unit:5	Foreign exchange	18- hours
Foreign exchange–Theories of foreign exchange–administration of foreign exchange–Rate Determination – Factors influencing fluctuations in foreign exchange– Exchange control in India. Geopolitical Risks and Global Trade Disruptions.		
	Total Lecture hours	90- hours

Books for Study	
1	Bhattacharyya.V& VarshneyR.L, "International Marketing Management", New Delhi, Sultan chand& Sons, 2015
2	Balagopal T.A.S, "Export Marketing", Mumbai, Himalaya Publications, 2016
Books for References	
1	Rao PSubba, "International Business", Mumbai, Himalaya Publications, 2013
2	JeevanandamC, "International Business", New Delhi, Sultan chand& Sons, 2016
Related Online Contents	
1	https://onlinecourses.nptel.ac.in/noc20_mg54/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg12/preview

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	M	S	M	M
CO3	S	S	S	M	M
CO4	S	M	S	M	L
CO5	S	M	L	S	M

*S-Strong; M-Medium; L-Low

Course code	PRINCIPLES AND PRACTICE OF INSURANCE	L	T	P	C				
Core/Elective/ Supportive	CORE	6			4				
Pre-requisite	Basic understanding about the concept of insurance and types	Syllabus Version		2023-24					
Course Objectives:									
The main objectives of this course are to enable the students to Givea comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures Understand various types insurance and its policies. Create awareness among students on thelegal framework of insurance Acquired knowledge in health insurance,group insurance products and mediclaim policies Aware about IRDA Regulation act 2002									
On the successful completion ofthe course, student will be able to:									
1	Explain the general principles and concepts of insurance, insurance practices and procedures	K1&k2							
2	Examine various types of insurance and its functions.	K4							
3	Evaluate the legal framework about different insurancepolicies.	K5							
4	Promote awareness about different health policies and group insurance	K6							
5	Make use of IRDA regulation act.	K3							
K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 –Create									
Unit:1	Introduction	18- hours							
Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.									
Unit:2	Life Insurance	18- hours							
Life Insurance–Meaning–Kinds of policies and plans–Types of Life Insurance products– Annuity contacts and their uses– RoleofL.I.C. of India									
Unit:3	Health Insurance	18- hours							
Health Insurance –Individual and group insurance products– Mediclaim policies– its benefits– Cattle Insurance – Personal accident insurance.									
Unit:4	General insurance	18- hours							
General insurance – Marine, Fire, Motor and Miscellaneous Insurance–Insurance marketing– Network andcustomer service.									
Unit:5	Claims and settlement	18- hours							
Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999–Regulations 2000–IRDA Regulations 2002– Protection of policyholders interest. Digital Insurance and InsurTech									
	Total Lecture hours	90- hours							

Books for Study	
1	MishraM.N & MishraS.B, "Insurance Principles and Practices", New Delhi, S-Chand & Co, 2007
2	Periyasamy P, "Principles and Practices of Insurance", Mumbai, Himalaya Publications, 2011.
Books for References	
1	Bodla B.S, Garg M.C & Singh K.P, "Insurance: Fundamentals, Environment and Procedures", New Delhi, Deep and Deep Publications, 2004.
2	Mishra Kaninika, "Fundamentals of Life Insurance", New Delhi, PHILearning, 2010
Related Online Contents	
1	https://onlinecourses.swayam2.ac.in/cec20_mg24/preview
2	https://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-insurance-5dbxD

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	M	M	S
CO2	S	M	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	L
CO5	S	M	M	S	M

*S-Strong; M-Medium; L-Low

Course code	INDUSTRIAL LAW	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Basic understanding about business regulatory organization and their practice.		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to enable the students to
Acquire updated knowledge and develop understanding of the regulatory framework for business
Gain expert knowledge about various industrial act.
Be aware of opportunities available in various legal compliances so as to enable them employable.
Impart knowledge about current practice of industrial law.
Train in calculation on payment of gratuity.

On the successful completion of the course, student will be able to:

1	Remember updated regulatory framework followed by the companies.	K1&K2
2	Identify type of industrial act and its functions.	K3
3	Analyze various opportunities available in various legal compliances so as to enable them employable.	K4&K5
4	Develop current practice on industrial law	K6
5	Calculate Payment of Gratuity.	K3

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 – Create

Unit:1	Factories Act	18- hours
Factories Act 1948—Provisions relating to health, Safety, Welfare—Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986—Child Labour Rules 1988.		
Unit:2	Trade Unions Act	18- hours
Trade Unions Act 1926—Definition—Registration—Rights and Privileges—Cancellation of registration—Political fund—Industrial Disputes Act 1947—Provisions relating to strike, lockout, retrenchment, Layoff and closure—Machinery to solve disputes.		
Unit:3	Payment of Bonus Act	18- hours
Payment of Bonus Act 1965—Meaning of Gross Profit—Computation of available and allocable surplus—Eligibility for bonus—Minimum and Maximum bonus—Exemption—Applicability of the act—Payment of wages Act 1936—permissible deductions—Time and Mode of payment—Minimum wages Act 1948—The Tamil Nadu Payment of subsistence Allowance Act 1981.		
Unit:4	Social security Legislation	18- hours
Social Security Legislation—Employees State Insurance Act 1948—Definition—Medical Board—Purpose for which funds can be spent—Benefits—Employees Provident Funds and Miscellaneous Provisions Act 1952—Scope—Object—Application of the Act—Definition—Employees PF Scheme—Employees Family pension scheme and Fund—Workmen's compensation Act 1923—Employer's liability and Non-liability—Ways open to workmen for claiming compensation—Disability—Partial—Permanent—Total disablement—Accusation—Diseases.		

Unit:5	Payment of Gratuity Act	18- hours
The Payment of Gratuity Act 1972–Gratuity–Scope and coverage–Definition–Payment of Gratuity–Compulsory Insurance–Protection of Gratuity–Environmental Protection Act–The Industrial Employment (Standingorder)Act 1946. Implementation of the New Labour Codes in India		
Total Lecture hours		90- hours
Books for Study		
1	KapoorN.D,"ElementsOfIndustrialLaw", NewDelhi,Sultanchand&Sons,2018.	
2	Vaidyanathan .S, Srividhya,"Factory Laws Applicable in Tamil Nadu",Chennai, Madras Book Agency,2003.	
Books for References		
1	The Child labour(Protection & Regulation)-Madras Book Agency Act 1986	
2	The Tamil Nadu Payment of Subsistence-Madras Book Agency Athourance Act 1981	
3	The Environment (Protection) Act 1986-Professional Book Publishers-	
Related Online Contents		
1	https://www.icci.edu/media/webmodules/publications/	
2	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	M	S	M	M
CO3	M	S	S	M	M
CO4	S	M	S	M	L
CO5	M	M	L	S	M

*S-Strong; M-Medium;L-Low

Elective Courses

Course code	SERVICES MARKETING	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on service Marketing		Syllabus Version	2023- 24	

Course Objectives:

The main objectives of this course are to enable the students to:
 Understand the concepts of service marketing management.
 Learn about service marketing process for different types of products and services.
 Understand the tools used by marketing managers in decision situations.
 Know more about marketing mix for selected marketing services.
 Get insight in service quality.

On the successful completion of the course, student will be able to:

1	Explain the nature of services, and distinguish between products and services	K2
2	Identify the major elements needed to improve the marketing of services	K3
3	Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service	K4
4	Examine the key marketing services and market segmentation	K4
5	Evaluate service quality, measurement, causes and problems, principles Guiding improving of quality	K5

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

Unit:1	Introduction	18 hours
Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.		
Unit:2	Service Marketing	18 hours
Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.		
Unit:3	Marketing Mix	18 hours
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.		
Unit:4	Key Services	18- hours
Key Services Marketing: - Banking services – Insurance services – Transport services – Tourism services – Hotel services – Consultancy services – Hospital services - Market segmentation.		

Unit:5	Service Quality	16 hours
Service Quality:-Introduction–Measurement of Service Quality–Scope of Service Quality– Tools for achieving Service Quality – Causes of Service Quality– Problems – Principles guiding improving of service quality. Personalization and AI in Service Delivery		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	Reddy P.N, Appannaiah H.R, Dr. Anil Kumar and Dr. K. Nirmala, "Service Marketing", Mumbai, Himalaya Publications, 2017.	
2	Jha S.M, "Service Marketing", Mumbai, Himalaya Publications, 2015.	
Books for References		
1	Dr. Shajahan S, "Service Marketing", Mumbai, Himalaya Publications, 2017	
2	Dr. Natrajan P, "Service Marketing", Chennai, Margham Publications, 2019	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc20_mg12/preview	
2	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	M	S	M	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	M
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

Course code	MARKETING OF FINANCIAL SERVICES	L	T	P C	
Core/Elective/ Supportive	ELECTIVE	5		4	
Pre-requisite	Basic knowledge on Financial Services	Syllabus Version	2023- 24		

Course Objectives:

The main objectives of this course are to enable the students to

1. Develop and expand knowledge in the overall marketing environment of financial service.
2. Understand the key issues and future trends that surround financial service marketing
3. Be familiar with the nature and scope of various types of financial services.
4. Know about various services related to insurances and its policies.
5. Referring various real estate industry about their classification and its mechanism.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the marketing of financial services	K2
2	Appreciate how recent thinking in marketing and services marketing applies to financial services	K4
3	Identify key issues for marketers of financial services	K3
4	Interpretation of various reforms and types of insurance services related to life insurance	K5
5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India.	K6

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 – Create

Unit:1 Financial Market in India 15 hours

Financial Market in India– Financial Sector Reforms–Money Market–Capital Market–Bond Market – Types of Bonds.

Unit:2 Stock Exchanges 15 hours

Stock Exchanges– Objectives of NSE– Bombay Stock Exchange(BSE) –OTCEI.

Unit:3 Plastic cards 15 hours Plasticards–TypesofCard–

Current Trends in Credit Card Industry–Benefits of Plastic Cards – Disadvantages of Plastic Cards.

Bancassurance–Benefits of Bancassurance– Distribution Channels in Bancassurance– Successof Bancassurance.

Unit:4 Insurance Services 15- hours Insurance Services–Insurance

Sector Reforms– Types of Insurance Companies–Need of Insurance – Types of Insurance Policies– Role of Life Insurance.

Unit:5 Real EstateIndustry 13 hours

Real Estate Industry –Concept–Classification–Benefit of Real Estate Investment– Developments in the Indian Real Estate Markets.Securitization:Mechanism of Securitization–

Advantages of Securitization– Securitization in India. Digital Transformation and FinTech Innovations in Financial Services Marketing

Unit:6	Contemporary Issue	2 hours
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Online assignment and online seminar

Total Lecturehours	75 hours
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Books for Study

1 TripathyNalinaPrava, "Financial Services, New Delhi, PHI Learning, 2007.
 2 BoleL.M, "Financial Institutions and Markets", Chennai, McGraw Hill Education (India) PvtLtd, 2010.

Books for References

1 MishkinSFrederic, "Financial Markets & Institutions" London, Pearsneducation, 2017.
 2 Gordon E & NatrajanK, "Financial Markets and Services", Mumbai, Himalaya Publications, 2019.

Related Online Contents

1 https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
 2 https://onlinecourses.nptel.ac.in/noc20_mg10/preview

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	M	M	S

*S-Strong; M-Medium; L-Low

Course code	MARKETING OF HEALTH SERVICES	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on health services		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to enable the students to

- 1.Understand health care decision making
- 2.Develop skills in applying marketing strategies
- 3.Predict the environmental trends and opportunities in the health sector.
- 4.Comparing about various online health services related to clinical health care.
- 5.Assessing about various rights and legal aspects related to consumer protection and safety measures.

On the successful completion of the course, student will be able to:

1	Apply the necessary tools available to marketing managers in healthcare sector	K3
2	Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector	K5
3	Solve real-life problems and provide solutions to challenges	K6
4	Analyze various online critical judgment in implementing the marketing strategies in the health care sector	K4
5	Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in India	K6

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Marketing plan for services	15 hours
Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services-service quality-SERV QUAL model.		
Unit:2	Hospital services	15 hours
Hospital services-Selecting Health Care Professionals-Emerging trends in Medicare Marketing Medicare-Thrust areas for Medicare services.		
Unit:3	Marketing Mix for Hospitals	15 hours
Marketing Mix for Hospitals-Product Mix-Promotion Mix-Price Mix-Place Mix Strategic Marketing for Hospitals.		
Unit:4	Online Health Services	15 hours
Online Health Services-Organization of Online Health Care Business-On-line Marketing and On-line financial & clinical transaction.		

Unit:5	Legalsystem	13 hours
Legal system:Consumer Rights & Protection,medicine safety rules-Food & Nutrition Security in India-Health Promotion Agencies. Ethical and Regulatory Issues in Health Services Marketing		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	75 hours
Books for Study		
1	Jha S.M, "Service Marketing", Mumbai, Himalaya Publications, 2015.	
2	Dass K Sujatha, "Changing Trends in Health & Nutrition", Isha Books, 2016.	
Books for References		
1	Sheaff Rod, "Marketing for Health services: A framework for communications, evaluation & Total Quality Management", 2015	
2	Woodruffe Helen, "Service Marketing", Prentice Hall, 2018.	
Related Online Contents		
1	www.courseerra.org	
2	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	S	S	M
CO3	M	S	S	M	S
CO4	M	S	S	S	M
CO5	S	S	M	S	S

*S-Strong; M-Medium; L-Low

Course code	TRAVEL AND HOSPITALITY SERVICES	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on hospitality services		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to enable the students to :
 Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism
 Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management
 Identify the role of managers in the hospitality industry and to highlight their principal responsibilities.
 Make understand the classification of hotels by physical characteristics.
 Summarize hospitality services and behavioural profile of users related to hotel marketing in Indian perspective.

On the successful completion of the course, student will be able to:

1	Remember technology for the production and management of travel and hospitality experiences.	K1
2	Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.	K2
3	Make use of the marketing strategies for travel and hospitality Destinations and organizations.	K3
4	Discuss about various hospitality services and its classification of hotels by price level.	K6
5	Examine the various behavioural profile of users and related to hotel Marketing in Indian perspective.	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Introduction	18 hours
Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.		
Unit:2	Tourist Destination	18 hours
India – A Tourist Destination – Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism		
Unit:3	Marketing Mix for Tourism	18 hours
Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.		

Unit:4	Hospitality Services	18- hours
Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.		
Unit:5	Behavioural profile of users	16 hours
Behavioural profile of users–Market Information System for Hotels–Product Planning and Development–Marketing Mix for Hotels– Hotel Marketing in Indian Perspective. Sustainable and Eco-friendly Tourism		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	Ghosh Bishwanath,"Tourism and Travel Management ",Noida,Vikas Publication House Ltd, 2017	
2	Bhatia A.K,"International Tourism Management", New Delhi, Sterling Publishers Pvt.Ltd, 2016	
Books for References		
1	Jha S.M,"Service Marketing", Mumbai, Himalaya Publications, 2015.	
2	Dr. Natrajan P,"Service Marketing", Chennai, Margham Publications, 2019	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview	
2	https://onlinecourses.nptel.ac.in/noc21_mg52/preview	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	S	M	M	S
CO3	M	M	S	S	S
CO4	S	S	M	M	S
CO5	M	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on financial market and Institutions		Syllabus Version	2023- 24	

CourseObjectives:

The main objectives of this course are to enable the students to
Understand the overview of Indian financial system and securities exchange board of India.
Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds.
Be aware on the non banking financial intermediaries and nonbank statutory financial organizations.
Explain investment information and credit rating agency of India Limited.
Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Describe Indian Financial System and securities exchange board of India.	K1&K2
2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.	K2
3	Explore activities of non-financial banking	K4
4	Assess about various investment information and credit rating agency	K5
5	Identify about various financial institutions and related to its working and functions	K3

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Introduction	18 hours
Financial Markets—An Overview—Money Market—Call Money Market—Commercial Paper Market—Commercial Bill Market—Certificate of Deposit (CD) Market—Treasury Bill Market—Government or Gilt-edged Securities Market.		
Unit:2	Capital Market	18 hours
Capital Market—An Overview—Capital Market Instruments—Capital Market Reforms—New Issue Market (NIM)—Debt Market—Foreign Exchange Market—Derivatives Market—Over The Counter Exchange of India (OTCEI).		
Unit:3	Financial Services Institutions	18 hours
Financial Services Institutions—Clearing Corporation of India Limited (CCIL)—Discount and Finance House of India Limited (DFHIL).		
Unit:4	Rating Agency	18- hours
Investment Information and Credit Rating Agency of India Limited (ICRA) -Credit Rating and Information Services of India Limited (CRISIL) —National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).		

Unit:5	Financial Institutions	16 hours
Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank– Functions and working – Export-Import(EXIM) Bank of India – NABARD. Digital Currencies and Central Bank Digital Currencies (CBDCs)		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	TripathyNalinaPrava,"Financial Services,New Delhi, PHI Learning,2007.	
2	BoleL.M,"Financial Institutions and Markets", Chennai, McGrawHill Education (India) PvtLtd,2010.	
Books for References		
1	Khan M.Y, "Financial Services" Chennai,McGrawHill Education (India)PvtLtd,2016.	
2	DrAnbarasu D Josheph&Others,"Financial ServicesNewDelhi, Sultan Chand & Sons, 2015.	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/imb20_mg17/preview	
2	https://onlinecourses.nptel.ac.in/noc20_mg10/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	M	S	S	S	M
CO4	S	S	S	M	S
CO5	M	S	S	M	S

*S-Strong; M-Medium;L-Low

Course code	INDIANSTOCKEXCHANGES	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on Indianstockexchange		Syllabus Version	2023- 24	

CourseObjectives:

The main objectives of this course are to enable the students to
 Understand the overview of Indian Financial System and securities exchange board of India.
 Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
 Be aware on different platforms for trading of securities of various companies.
 Taught about E-commerce Act and Internet Stock Trading.
 Summarize about various concepts related internet stock trading features and SEBI functions.

ExpectedCourseOutcomes:

On the successful completion of the course, student will be able to:

1	Describe Indian stock exchanges and securities exchange board of India.	K1&K2
2	Classify and regulate the trading transactions with proper rules and regulations.	K2
3	Explore activities of the investors of stock exchange	K4
4	Determine the securities contracts regulation act and important provisions related to SEBI functions workings.	K5
5	Examine various basic concepts of internet stock trading features	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Introduction	15 hours
Stock Exchange - Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organisation Structure - Mode of Organisation - Membership - Stock Exchange Traders - Stock Exchange Trading - Jobbers Vs. Brokers - Stock Exchange Dealings Trading of Securities.		
Unit:2	Stock Exchange Regulatory Framework	15 hours
Stock Exchange Regulatory Framework - Under the SEBI Act, BSCCA Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges - BSE, NSE, etc., - Restructuring Indian Stock Exchanges - Demutualization.		
Unit:3	Listing	15 hours
Listing - Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading - Speculation - Speculation Vs. Gambling - Investors Vs Speculators - Investor Protection.		
Unit:4	Securities Contracts	15- hours
The Securities Contracts (Regulation) Act, 1956 - Important provisions - SEBI - Functions and working.		

Unit:5	Internet Stock Trading	13 hours
Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO-E-commerce Act and Internet Stock Trading- Stock Index Futures. Introduction and Impact of the New SEBI Regulations (2024-2025)		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	75 hours
Books for Study		
1	Khan M.Y, "Financial Services" Chennai, McGrawHill Education (India) PvtLtd, 2016.	
2	Dr Anbarasu D Josheph & Others, "Financial Services" New Delhi, Sultan Chand & Sons, 2015.	
Books for References		
1	Bole L.M, "Financial Institutions and Markets", Chennai, McGraw Hill Education (India) PvtLtd, 2010.	
2	Gordon E & Natrajan K, "Financial Markets and Services", Mumbai, Himalaya Publications, 2019.	
Related Online Contents		
1	https://www.nseindia.com/	
2	https://onlinecourses.nptel.ac.in/noc20_mg10/preview	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	M	M
CO3	S	S	M	M	S
CO4	M	M	S	S	M
CO5	M	M	S	S	M

*S-Strong; M-Medium; L-Low

Course code	FUTURES AND OPTIONS	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on Derivatemarket	Syllabus Version	2023- 24		

Course Objectives:

The main objectives of this course are to enable the students to:

Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearinghouse.

Understand and value the basic derivatives and their applications in the financial risk management and investment.

Learn the theoretical underpinnings and the practical applications in real world of derivatives securities.

Learn the theoretical underpinnings and the practical applications in real world of derivatives securities.

Defining various types of payoff for buyer and identifying commodity markets

On the successful completion of the course, student will be able to:

1	Recall the concepts and market mechanics of different types of financial derivatives	K1
2	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches	K4
3	Evaluate the instruments that can be used to implement risk management strategies.	K5
4	Explain various payoff for buyer of futures and other options like hedging and speculation.	K2
5	Identify the evolution of commodity markets and exchanges in India.	K3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	Introduction	15 hours
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.		
Unit:2	Index Derivatives	15 hours
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.		
Unit:3	Forward contracts	15 hours
Forward contracts – Limitations of forward markets – futures – Distinction between Future and Forward contracts – Future termintory options – Options termintory, Call options and Put option.		

Unit:4	Pay off for Buyer	15 hours
Payoff for buyer (longfutures) of futures—payoff for seller (shortfutures) of futures –Hedging, speculation and arbitrage—Options payoff—pay off profit or buyer of call options— payoff profit for writer of call options. Hedging and speculation in options.		
Unit:5	Commodity Markets	13 hours
Evolution of Commodity Markets—Commodity markets in India—Newyork Mercentile Exchange—London Metal Exchange,Chicago Board of Trades—Tokyo Commodity Exchange, Chicago Mercantile Exchange. Options on Cryptocurrencies and Digital Assets.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	Somanthan, “Derivatives”,Chennai,McGraw Hill Publishing Company Limited ,2017	
2	BoylePatrick&McDougallJessi, “Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps”,Paperback,2018.	
Books for References		
1	GuptaS.L, " Financial Derivatives: Theory, Concepts and Problems", Hardcover, 2017	
2	Kolb W Robert&Overdhal A James, "Financial Derivatives:Pricing and Risk Management", New Jersey, John Wiley&Sons,2009.	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc19_mg39/preview	
2	https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	M	M
CO3	M	S	S	M	S
CO4	M	M	S	S	M
CO5	M	S	S	S	S

*S-Strong; M-Medium; L-Low

Course code	FUNDAMENTAL AND TECHNICAL ANALYSIS	L	T	P	C
Core/Elective/Supportive	ELECTIVE				
Pre-requisite Basic knowledge on Derivative market Syllabus Version					
Course Objectives:					
The main objectives of this course are to enable the students to 1. Discovering various concepts based on investments and security analysis. 2. Define technical analysis and contrast it with fundamental analysis. Explain the logic behind technical analysis and company analysis. Discuss the basic tools used by technical analysts. Explaining the concepts based on moving averages, charts and its related functions.					
Expected Course Outcomes:					
	On the successful completion of the course, student will be able to: Examine various concepts related to investment and approaches to	K4	security valuation.		
	Outline the theoretical contexts of the fundamental and technical analysis	K2			
	Summarize work on the basic tools used by technical analysts	K5			
	Determine the various theory and technical analysis related meaning	K5			
	Evaluate securities by measuring the intrinsic value of stock	K5			
	K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				
Unit: 1	Introduction	18 hours			
Introduction - Investment - meaning - importance - security analysis - risk and return - various approaches to security valuation, Securities transaction taxes and charges, Investor grievance redressal mechanisms					
Unit:2	Fundamentals analysis	18 hours			
Fundamentals analysis - Fundamentals analysis - meaning - Market analysis - Indices of NSE and BSE Industry analysis - meaning - methods - Company analysis - meaning - methods.					
Unit:3	Technical analysis	18 hours			
Technical analysis - meaning - Dow Theory - Elliot Wave Theory - Moving Averages - Charts - MACD - relative strengths.					
Unit:4	Securities Market and Demat Account Fundamental	18 hours			
Securities Market and Demat Account Fundamental - Meaning and purpose of Demat account, Evolution from physical share certificates to Dematerialization, Benefits and types of Demat accounts, Participants in Demat system: Depository, Depository Participants (DPs), Issuers, Investors Process of opening and operating a Demat account: documentation, KYC, maintenance charges, Dematerialization and rematerialization processes, Rights and responsibilities of Demat account holders					
Unit:5	Recent technological developments	16 hours			
Recent technological developments: e-KYC, video KYC, mobile trading apps, Impact of block chain and distributed ledger technology on Demat and settlement, Security concerns and preventive measures in Demat accounts.					
Unit:6	Contemporary Issue	2 hours			
Online assignment and online seminar					
Total Lecture hours		90 hours			

Books for Study	
1	Bhalla V.K , "Investment Management" New Delhi, S-Chand & Co, 2007.
2	Kevin s, "Security Analysis and Portfolio Management", New Delhi, PHI Learning, 2006.
Books for References	
1	Chandra Prasanna, "Investment Analysis and Portfolio Management" Chennai, McGraw Hill Education (India) Pvt Ltd, 2021
2	Avadhani V.A, "Investment Management" Mumbai, Himalaya Publications, 2012.
Related Online Contents	
1	https://nptel.ac.in/courses/110/105/110105036/
2	https://nptel.ac.in/courses/110/105/110105035/

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	M
CO3	M	S	S	M	S
CO4	M	M	S	S	M
CO5	S	S	M	S	M

*S-Strong; M-Medium; L-Low

Course code	PRINCIPLES OF INTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on International trade	Syllabus Version	2023-24		

Course Objectives:

The main objectives of this course are to enable the students to:
 Be familiar with the process of international and domestic trade procedures.
 Form a base of policy framework in international trading with special emphasis on India.
 Appraise them of the documentation procedures and its sanctity in international business.
 To know more about international investments and factors affecting international investments
 Summarize Multinational Corporation and about the Globalizations

On the successful completion of the course, student will be able to:

1	Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications	K2
2	Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models	K3
3	Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory	K6
4	Analyze the various international investments and its limitations, factors affected by investment Indian companies	K4
5	Explain concepts based on multinational corporation and about the globalizations	K2

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 – Create

Unit:1	Introduction	18 hours
The global Economy – Perspective on the theory of International Trade – The importance of International trade–CounterTrade–Forms of CounterTrade–Reasons for Growth of Counter Trade– Global Trade and Developing Countries.		
Unit:2	International commodity Agreements	18 hours
International commodity Agreements–Quota agreements, Buffer stock Agreements– Carts–State Trading– Bilateral and Multilateral contracts. Gains from Trade–Terms of Trade – Factors in influencing the terms of trade.		
Unit:3	Tariff	18 hours
Tariff–Meaning–Tariffs, Taxes and Distortions–Imports Tariffs and Export Taxes– Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.		
Unit:4	International Investments	18 hours
International Investments – Types of Foreign Investment – significance of Foreign Investments–Limitations and Dangers of Foreign Capital–Factors affecting International Investment– Foreign Investment by Indian companies.		

Unit:5	Multinational Corporation	16 hours
Multinational Corporation—Definition and Meaning—Importance of MNCS—benefits of MNCs —Criticism—Globalizations—Meaning—stages—Essential conditions for Globalization— Implications and Importance of Globalization—Benefits—Obstacles to Globalization in India – Factors favoring Globalization. Global Value Chains (GVCs) and Trade Interdependence		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	TotalLecturehours	90 hours
Books for Study		
1	Markusen R James, William R Melvin, Kaempferh Melvin, Maskus E Keith, "International Trade— Theory and Evidence" Chennai, McGrawHill Education (India) Pvt Ltd, 2017.	
2	Cherunilam Francis, "International Trade and Export Management" Mumbai, Himalaya Publications, 2015.	
Books for References		
1	Cherunilam Francis "International Business", New Delhi, PHI Learning Pvt. Ltd, 2016.	
2	Natrajan P, "International Business", Chennai, Margam Publications, 2019.	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc20_mg54/preview	
2	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	M	M
CO4	M	S	S	M	S
CO5	S	S	M	M	S

*S-Strong; M-Medium; L-Low

Course code		EXPORT AND IMPORT PROCEDURE	L	T	P	C
Core/Elective/Supportive		ELECTIVE	5			4
Pre-requisite		Basic knowledge on EXIM	Syllabus Version		2023-24	

Course Objectives:

The main objectives of this course are to enable the students to
Learn the export and import trade procedure
Know the functions of export and import promotion council
Learn the role of export and import consultancy like excise procedures
Give an understanding about the export and import warehousing laws and their regulations
Learn the custom practice while importing and documentation related to rules and regulations

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the export and import licensing procedure	K1
2	Explain the functions of export and import promotion council	K2
3	Analyse the knowledge about customs procedure	K4
4	Evaluate the trading procedure	K5
5	Apply the export and import procedure for the given project	K3

K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 – Create

Unit:1 Introduction 15 hours

Exports– Recent measures to boost Country's Exports–Rules for successful exporting –Preliminaries for starting export business–Deemed exports and its benefits–Finance for Exports.

Unit-3 Categories of exporters 15 hours

Unit.2	Categories of exporters	15 hours
	Different Categories of exporters-Registration of Exports–Appointing Overseas Agents–Obtaining an export license– Arranging finance for exports– Packing goods for exports– Marketing goods for export.	https://onlinecourses.nptel.ac.in/noc20_mg54/previewagents

Unit 3	Excise procedure	15 hours
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Excise procedure–Insuring goods against Marine risks–Preparing export documents
–Institutional support for Exports– Compulsory quality control and pre-shipment Inspection
–Labeling– Shipping and customs clearance of goods.

Unit-4	Import Trade in India	15 hours
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Unit 4	Import Trade in India	15 hours
Import Trade law in India—Preliminaries for starting Import Business—Registration of Importers—arranging finance for Import— Arranging letter of Credit for Imports— Balance of Payments— Liberalization of Imports		

Unit:5	Retirement of Import Documents	13 hours
Retirement of Import Documents and RBI's directives for making payment for Imports–Customs clearance of Imported Goods and payments of customs Duty–Imports under special schemes. Export Documentation and Regulatory Compliance		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	75 hours
Books for Study		
1	Khurana P.K, "Export management" Noida, New Delhi, Galgotia, 2018	
2	Balagobal T.A.S, "Export Management" Mumbai, Himalaya Publications, 2019.	
Books for References		
1	Mahajn M.I, "A Guide on Export Policy, Procedure and Documentation", Mumbai, Snow white publications, 2015	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	
2	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
sCO2	M	S	S	S	M
CO3	M	M	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	M

*S-Strong; M-Medium; L-Low

Course code	INSTITUTIONS FACILITATING INTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on international trade	Syllabus Version	2023-24		

Course Objectives:

The main objectives of this course are to enable the students to
 Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions
 Provide information about export promotion in India and related to its agencies.
 Support sustainable economic, social and institutional development on international trade
 Promote regional cooperation and integration on facilitating the international trade.
 Assessing various international monetary fund and international development fund and its features.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Demonstrate the role and significance of foreign trade and its markets With its impact on various sectors in the economy.	K2
2	Recall the conditions of financial markets and its impact in facilitating the international trade	K1
3	Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions.	K5
4	Examine international monetary fund and concepts its principles	K4
5	Identify various concepts based on international development association and features	K3

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Export promotion in India	15 hours
Export promotion in India-Department of Commerce-Functional divisions-Advisory bodies Commodity organizations-Export promotion councils (EPCs)-Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations- Statetrading corporations-Major STC's in India-State export-Promotion agencies- Impediments in export promotion.		

Unit:2	Role of RBI in export finance	15 hours
Role of RBI in export finance-Role of commercial banks – Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM)- Objectives- Functions-Export Credit Guarantee Corporation of India(ECGC) – Functions – Special functions of ECGC.		

Unit:3	WTO	15 hours
World Trade Organization – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRs benefits-Limitations- Procedure of dispute settlement-WTO and anti dumping measures Evaluation of WTO-drawbacks/Criticisms.		

Unit:4	IMF	15 hours
International Monetary Fund (IMF)-Objectives- Organization and management-Resources Financing facilities- Conditions on borrowers-Special drawing rights-World Bank- Purpose Organization structure- Guiding principle-Leading programs.		
Unit:5		13 hours
International Development Association (IDA)-Objectives-Memberships – Loan Assistance International Financial Corporation (IFC)- Objectives-Mainfeatures-Asian Development Bank (ADB)-Objectives-UNCTAD-Functions - Basic principles- International trade centre. Role of Regional Trade Blocs in Facilitating Trade.		
Unit:6		2 hours
Online assignment and online seminar		
	Total Lecture hours	75 hours
2	Rao PSudha, "International Business", Mumbai, Himalaya Publications, 2016	
Books for References		
1	Cherunilam Francis "International Business environment", New Delhi, PHIL earning Pvt. Ltd, 2016.	
2	Acharya&Jain, "Export Marketing", Achaya and Jain, Mumbai, Himalaya Publications, 2013.	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	
2	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	M	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	M	M	S	M

*S-Strong; M-Medium; L-Low

Course code	INDIA'SINTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on exportmarket		Syllabus Version	2023-24	

Course Objectives:

The main objectives of this course are to enable the students to
Understand the international trade environment, strategies and management.
Apply concepts, principles and theories to international trade situations.
Be aware on the different thinking and view points of diverse cultures.
Knowing more about import and export laws related to regulations.
Providing information about the global trades towards developing countries facing problems

On the successful completion of the course, student will be able to:

1	Identify the basic difference between inter-regional and international trade	K2 & K6
2	Apply the legal frame work in the real life businesses related to foreign trade regulations in India.	K3
3	Evaluate India's international trade performance about its objectives and principles.	K5
4	Identify various concepts related to imports related to law of protection their rights	K3
5	Discover more about global trades and developing countries and major problems faced by sectors.	K4

K1 -Remember; K2-Understand; K3-Apply; K4 -Analyze; K5 -Evaluate; K6 – Create

Unit:1	Development of Foreign Trade Policy	18 hours
Development of Foreign Trade Policy-India's Foreign Trade since 1951-EXIM policy 1992-1997-Objectives-Features; 1997-2002 policy-Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 -Salient features.		
Unit:2	Legal frame work of India's foreign trade	18 hours
Legal frame work of India's foreign trade-Foreign trade (Development and regulation) Act, 1992-Foreign Trade Regulation Rules, 1993-Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.		
Unit:3	India's export trade	18 hours
India's export trade-Historical prospective-Trends-Composition of export trade- Direction of exports of principal products-Export of services-Export promotion-Objectives – Promotion measures- EOU, EPZs and SEZs.		
Unit:4	Imports	18- hours
Imports-Technology import contract-Technology policy and environment-selection and transfer issues –Law of protection of intellectual Property rights, Patents and Trademarks		

Unit:5	Global trade and developing countries	16 hours
Global trade and developing countries–Highlights of Indian's trade performances- Determinants of Export and Import–Major problems of India's export sector–Impact of recent changes in foreign trade policy. Role of Make in India and Production Linked Incentive (PLI) Schemes in Boosting Exports.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	Cherunilam Francis "Industrial Trade and Export Management", New Delhi, PHI Learning Pvt.Ltd, 2015.	
2	Balagopal T.A.S, "Export Management" Mumbai, Himalaya Publications, 2019.	
Books for References		
1	Keegan, "Global Marketing Management", New Delhi, Pearson Education, 2018.	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	
2	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	M	M	S	S	M
CO5	S	M	M	S	S

*S-Strong; M-Medium; L-Low

Annexure

ELIGIBILITY FOR ADMISSION TO THE PROGRAMME

An Under Graduate in Commerce with any Specialization

DURATION OF THE PROGRAMME

The course shall extend over a period of two years comprising four Semesters, with two Semesters per year.

COURSE OF STUDY AND SCHEME OF EXAMINATION

The course of study and scheme of examination for the M.Com course shall consist of the following:

