M.Com.

Syllabus

AFFILIATEDCOLLEGES

ProgramCode:3AA

2023– 2024onwards

BHARATHIARUNIVERSITY

(AStateUniversity,Accreditedwith“A”Gradeby NAAC,
Ranked13thamongIndianUniversitiesbyMHRD-NIRF,
World Ranking:Times-801-1000, Shanghai-901-1000, URAP- 1047)

Coimbatore- 641 046, TamilNadu, India

1.

ProgramEducational Objectives (PEOs)	
TheM.Comprogramdescribeaccomplishmentsthatgraduatesareexpectedtoattainwithinfiveto sevenyears aftergraduation	
PEO1	To assumejobs of executive cadreincorporate
PEO2	To offer investment /finance/taxconsultancyandbusiness analytics
PEO3	To managefirms offeringfinancial services
PEO4	To pursueresearch in commerce/Management
PEO5	To exercise professionalskills and values

ProgramSpecific Outcomes (PSOs)	
Afterthe successfulcompletion ofM.Com program, thestudents are expected to	
PSO1	Undertakearesearch work with specializations
PSO2	Usesoftwaretools to carryout a specifiedfinancial analysisof abusinessapplication
PSO3	Applytheknowledgegainedduringthecourseoftheprogramtosolvetherealtime Problems
PSO4	Meet theneeds of industry4.0
PSO5	Communicate effectivelywith professionals

ProgramOutcomes (POs)	
On successfulcompletion ofthe M.Comprogram	
PO1	To ensure allround development ofpersonalityrequired for anexecutive
PO2	Tobuildnecessaryskillsconcerningcommercialtheoriesandapplicationstobusinessby usingbusiness analytics
PO3	To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments
PO4	Todevelopabroadrangeofbusinessskillsandcommercialknowledge,developmentof generalandspecificcapabilitiestomeetthecurrentandfutureexpectationsofbusinessand industry
PO5	To enrich the necessarycompetencies and creativityto undertake entrepreneurship as a desirable andfeasiblecareer option

M.ComCurriculum

(For the students admitted during the academicyear 2023– 2024 onwards)

Course Code	Titleofthe Course	Cre dits	Hours		Maximum Marks		
			The ory	Prac tical	CIA	ESE	Total
FIRST SEMESTER							
	Managerial Economics	4	6	-	25	75	100
	Corporate Accounting	4	6	-	25	75	100
	Information Technologyin Business	4	6	-	25	75	100
	MarketingManagement	4	6	-	25	75	100
	Elective-I:	4	6	-	25	75	100
SECONDSEMESTER							
	Business Research Methods	4	5	-	25	75	100
	Principles of Taxation-I	4	5	-	25	75	100
	Applied CostAccounting	4	5	-	25	75	100
	Human ResourceManagement	4	5	-	25	75	100
	Computer Applications: MSOffice& Internet-Practical-I	4	-	5	40	60	100
	Elective-II:	4	5	-	25	75	100
THIRD SEMESTER							
	Principles of Taxation-II	4	5	-	25	75	100
	Management Accounting	4	5	-	25	75	100
	Financial Management	4	5	-	25	75	100
	Internet&E-commerce	4	5	-	25	75	100
	Computer Applications: Tally Prime-Practical-II	4	-	5	40	60	100
	Institutional Training	2	-	-	50	-	50
	Elective-III:	4	5	-	25	75	100
FOURTH SEMESTER							
	Investment Management	4	6		25	75	100
	InternationalBusiness	4	6		25	75	100
	Project Work and Viva-Voce (OR) in lieu of Project work, the following two papers maybeopted.	8	12		50	150	200
	Principles and PracticeofInsurance	4	6		25	75	100
	IndustrialLaw	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 ofGroupofElectiveCourses:

(Colleges canchooseany oneofthe GroupPapers asElectives) :

1. GROUP-A

1. Services Marketing
2. MarketingofFinancialServices
3. Marketingof Health Services
4. Travel andHospitalityServices

2. GROUP-B

1. Financial Markets andInstitutions
2.Indian Stock Exchanges
3. Futures andOptions
4. Fundamentaland Technical Analysis

3. GROUP-C

1. Principles ofInternational Trade
2. Export andImport Procedure
3.Institutions Facilitating International Trade
4.India'sInternational Trade

Institutional Training

The students should undergo 21 day institutional training in any Banks,InsuranceCompanies,trading,manufacturingandserviceorganizations,auditorofficeand otherfinancialinstitutions during II Semester holidays and submit the report in III Semester. The students will be evaluated in departmentlevel by the internal examiner underthechairmanshipofHOD.

Mark Split Up - CIA

S.No.	Components	Marks
1	Review - I	5
2	Review - II	5
3	Report	20
4	Viva Voce	20
Total		**50**

MarksfortheindustrialtrainingoutofS50shouldbesenttotheUniversityalongwiththe IIISemesterInternal 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)		

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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		

CourseObjectives:

the main objectives of this courseareto:

1. Familiarizethe economictheories and lawofvariable proportion.
2. Makethe students to understand the demand determinants.
3. Acquireknowledgeinproduction function, cost and revenue and break even analysis.
4. Layafoundation on economicmodels fordemand &supply, pricing decisions.
5. Assess the effectsof business cycle in abusiness and industrial sickness.

On thesuccessful completion ofthe course, student will be able to:

1	Understand the nature and scopeof Managerial Economics, demand analysisand lawof variable proportion.	K1
2	Explain the roleof Managerial Economist, goal ofcorporate enterprises, demand determinants, types of market, national income and publicfinance.	K2
3	Applythe typesof costsand revenues andBreak Even pointanalysis forbusiness decisions.	K3
4	Analyzetheroleofmanagerialeconomistindemandanalysis,costand productionanalysis.	K4
5	Evaluatethe valueof enterprises, pricing and outputdecisions, business cycles andcauses and remedies ofindustrial sickness	K5

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

Unit:1	ManagerialEconomics-Introduction	18- hours

Managerial Economics:Meaning-Nature-Scope-Role and Responsibilitiesof Managerial Economist– Goals of Corporate Enterprises: Profit maximization and wealth maximization.

Unit:2	Demand analysis	18- hours

Demand analysis-Demand determinants– Demand distinctions-Law ofdemand-exceptions to lawof demand– Elasticityof demand– Types, methods– Applications- Factors influencing elasticityof demand – Demand forecasting: Meaning-methods-advantages&disadvantages.

Unit:3	ProductionFunction	18- hours

Production Function-Laws ofreturns-Law ofvariable proportions-Assumptions and Significance-Limitations. Cost and Revenue– Fixed cost– Variable cost-Total, Average and Marginal cost-Longrunand short run costscurves-Revenue curves-Averageand marginal revenue-Break Even Analysis– Economies of scaleof production.

Unit:4	Pricing andoutput decisions-different market situations	18-hours
Pricingand outputdecisions in different market situations– MonopolyandDuopolycompetition -Perfect andImperfect-Pricingpolicies.		
Unit:5	**Business cycle**	**18-hours**
Business cycle – National income-Monetaryand Fiscal Policy– Publicfinance-Industrial Sickness– causes –remedies.		
Unit:6	**Contemporary Issues**	
Online assignment , Groupdiscussion and seminar		
	Total Lecturehours	**90-hours**
Books forStudy		
1	MaheshwariK.LandVarshneyR.L “ManagerialEconomics”,NewDelhi.-Sultan Chand & Publication-2014	
2	MethaP.L“ManagerialEconomics”New Delhi,Sultan Chand &Publication,2016	
Books forReference		
1	D.Gopalakrishnan“Managerial Economics”Mumbai, Himalayan Publication House, 2011	
2	WaliBM and Kalkundrikar AB “Managerial Economics”New Delhi, R Chand Publication &Co,2011	
RelatedOnlineContents		
1	https://onlinecourses.nptel.ac.in/noc20_mg67/preview	
2	https://online-degree.swayam.gov.in/dyp20_d02_s1_mg04/preview	

Mappingwith ProgrammeOutcomes

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	CORPORATEACCOUNTING	L	T	P	C
Core/Elective/ Supportive	CORE	6			4
Pre-requisite	Broad knowledge inaccounting entries	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto:

1. Develop the conceptual framework ofcorporate accounting.
2. Makethe students to learn procedurerelatingto preparation of companyfinalaccounts.
3. Educate thestudents toprepareof statement ofaffairsand liquidator's final statement.
4. Impart theknowledgerelatingto banking andinsurancecompanies.
5. Offer the ideasabouthuman resourceaccounting,governmentaccounting, responsibility accountingand Environmental Accounting.

On thesuccessful completion ofthe course, student will be able to:

1	ComprehendtheaccountingprovisionsintheCompaniesActrelating to preparation offinal accounts of acompany.	K1
2	ExplaintheaccountsofAmalgamation,AbsorptionandAlterationof sharecapital.	K2
3	Prepare accounts at thetime ofliquidation ofcompanies.	K3
4	Makeuseoftheaccountingaspectspertainingtovaluationofshares, holdingcompanyaccounts and banking and insurance companies	K3
5	ExaminethetheoreticalframeworkofHumanresourceaccounting, 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

PreparationofFinalaccounts–ScheduleVIPartIandPartII–Profitpriortoincorporation–Managerial remuneration–IssueofBonus shares– Preparation ofBalance Sheet.

Unit:2	Amalgamation	

Amalgamation as Merger- Amalgamation as Purchase -Calculation ofPurchaseConsideration under various methods -Accountingtreatmentasper AS14 in thebooks of TransfereeCompany. Absorption (Excludinginter– companyholdings)– External reconstruction–Internal reconstruction (Excludingscheme ofreconstruction).

Unit:3	Liquidation ofcompanies	18-hours

Liquidation of companies: Meaning-causes-Preparation ofStatement ofAffairs andLiquidator's final statement. Holding companyaccounts excludinginter-companyholdings: Preparation of Consolidated Balancesheet only.

Unit:4	Banking companies andInsuranceCompanies	18-hours
Accounts ofBankingcompanies andInsuranceCompanies (Life and FireInsuranceonly).		
Unit:5	Inflationaccounting	18-hours
Inflation accounting– Human resourceaccounting-Principles of Government accounting – Responsibilityaccounting-Environmental Accounting.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecturehours	90-hours

Books forStudy	
1	Arulanandam,M.A.andRaman,K.S.“AdvancedAccounting”,VolumeII,SixthEdition, New Delhi, Himalaya PublishingHouse,2016.
2	Gupta,R.L.andRadhasamy,M.,“AdvancedAccountancy”,VolumeII,FifthEdition,New Delhi,Sultan Chandand Sons,2015.
3	Iyengar, S.P,“AdvancedAccountancy”VolumeII, Fifth Edition,New Delhi, Sultan Chand andSons,2015.
Books forReference	
1	Pillai,R.S.N.andBagavathi“AdvancedAccountancy”VolumeII,ThirdEdition,New Delhi, Sultan Chand and Sons, 2018.
2	ReddyT.S. and Murthy.A“Advanced Accounting”, Volume II, Sixth Edition, Chennai, MarghamPublications, 2016.
RelatedOnlineContents	
1	https://testbook.com/learn/corporate-accounting/
2	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf

Mappingwith ProgrammeOutcomes					
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		INFORMATIONTECHNOLOGYINBUSINESS	L	T	P	C
Core/Elective/ Supportive		CORE	6			4
Pre-requisite		Need awareness oninformationtechnologyin business	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto:

1.Introducecomputer hardwareto determinesoftware compatibility.
2. Recalltypes of computersystems.
3.Learn forward data processingsystems.
4. Discuss the components of computer system.
5.Impart knowledgeabout E-Commercebasicconcepts, and securityissues in theInternet.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	Analyzethe impact of hardware and softwarein business	K4
2	Illustrate theinternet securityaspects and e-business communication modes	K1 &K2
3	Explain the data processingsystems.	K2
4	Examine the key features of machine language and input, output devices	K5
5	Develop anapplication 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**

Hardwareandsoftware:Computersystems–ImportanceofComputersinbusiness–data andinformation–Data processing,datastorageanddata retrievalcapabilities–Computer applicationsinvariousareasof business–Computer relatedjobsinbusiness–Recent developmentsinHardware andsoftware–Laptop,Pendrive,Mobilecomputing,Bluetooth, Wireless printers and accessories, Broadband.

Unit:2	**Types ofcomputer systems**	**18- hours**

Typesofcomputersystems–Micro,Mini,MainframeandSupercomputers–Analog, DigitalandHybridcomputers–BusinessandScientificcomputersystems–First,Second, Third and Fourth Generation computers–Laptop and Note book computers.

Unit:3	**Data processingsystems**	**18- hours**

Dataprocessingsystems-batch,onlineandrealtimesystem–Time-sharing–Multi programmingand Multiprocessingsystems– Networking–Local areaandwide areanetworks.

Unit:4	**18 - hours**
Components ofcomputersystem – input, output and storagedevices – Software–Systemsoftwareandapplicationsoftware programming languages–Machinelanguages–Assemblylanguages– Highlevellanguages–Flowchart–systemflowchartandprogramflow charts – Steps in developingacomputer program.	
Unit:5	**18 - hours**
E-commerce–Internet–Intranet-Extranet–emailitsusesandimportance-WorldWide Web sites .	
Unit:6	
Online assignment , Group discussion and seminar	
TotalLecturehours	**90-hours**

2	Bajaj.K.K.“E-Commerce-TheCuttingEdgeofBusiness”EighthEdition,NewDelhiMcGraw Hill Publications Pvt.Ltd.2017.
Books forReference	
1	Rajaraman.V“Essentials of E-Commerce Technology” Second Edition, New Delhi, PHI LearningPrivateLtd, 2017.
2	Sanjeev,S“E-CommerceandDigitalModelsforBusiness”ThirdEdition,NewDelhi,Arise Publishers and Distributors, 2015.
RelatedOnlineContents	
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 andits applications in decisionmakingisrequired**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto:

1. Enable students to classifytypesof marketing and modern marketing concept.
2. Equip thelearners onproductplanning;appraisepricingsystem and promotion in the markets.
3. Explain the various kinds of channels of distribution and function ofmiddle man.
4. Enhancepractical applications on advertising media.
5. Introduce the agricultural marketing and clarifying market research Vs marketing research

On thesuccessful completion ofthe course, students willbe able to:

1	Recollect themarketingconcepts, types and modern marketing concept	K1
2	Illustrate themacro andmicro environments of amarket and buyer behavior	K2
3	Locate thedifferent types of products, product line, product mixand pricingdecisions	K3
4	Analyze the important ofchannels of distribution and promotional mix	K4
5	Examinethe market agricultural produceand marketingresearch.	K4

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

Unit:1	**Introduction**	**18- hours**

Market:Meaning-types.Marketing:Meaning-types(Relationshipmarketing-Digitalmarketing-Augmented marketing-Retailmarketing-Eventmarketing-Green marketing- Demarketing-Remarketing-Social marketing -InternationalMarketing)-importancemarketing mix(4P’s). Modernmarketing concept:factorsinfluencingthemarketingconcept–marketing system- marketing functions.Marketing Management:Meaning-Definition- Nature-Principles– Importance-Functions-Problems- Differencesbetween Sales Management and Marketing Management.

Unit:2	**Product**	**18- hours**

Product:Meaning-features-classifications-Productpolicies:ProductPlanningandDevelopment-ProductLine-ProductMix-ProductBranding-Product Packaging –Labeling:meaning-features-importance. ProductLife Cycle:Meaning-importance-PLCChart. Pricing:Objectives-kindsof pricingpolicy-factors influencingthepricingpolicy.

Unit:3	**Channels ofDistribution**	**18- hours**

Channels of Distribution–Meaning-Basic channels of distribution-Selection of asuitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds –Functions -
Elimination of Middlemen -Arguments in favourof and against.

Unit:4	PromotionalMix	18- hours
PromotionalMix:Meaning-importance.Advertising:Meaning-methods-media-advertisingcopy-qualitiesofagoodadvertisingcopy-evaluationofadvertisements.Personalselling:Meaning-importance-duties-qualities of an effectivesalesman. Sales promotion:Meaning &importance.		
Unit:5	**MarketingInformation and Research**	**18- hours**
MarketingInformationandResearch:Meaning-Importance-Componentsofmarketingresearch-Market ResearchVsMarketing Research. Advantages ofMarketing Research. Agricultural Marketing: meaning-features–defects. Regulatedmarket: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.Chandand sons-2018
Books forReference	
1	Pillai R.S.N &Bagavathi- "Modern Marketing",NewDelhi,S.Chand,2016
2	Dr.Radha, "MarketingManagement"Chennai,PrasannaPublishers,2018
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 RESEARCHMETHODS	L	T	P	C
Core/Elective/ Supportive		CORE	5			4
Pre-requisite		Basicresearch knowledgeand applicationofstatistical tools is needed	Syllabus Version		2023-24	

CourseObjectives:

the main objectives of this courseareto:

1. Develop an idea aboutvarious research designsand techniques
2. Understand samplingtechniques ofresearchand its applications
3. Emphasisthe learnersin application of appropriate tools in research
4. Makethe learners to understand the significanceof testingof hypothesis
5. Layafoundation to become familiar in styleofpreparingresearchreport.

ExpectedCourseOutcomes:

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

1	Explain the rangeof quantitative and / or qualitative research techniques to business and management problems/ issues	K1 &K2
2	Organize and conduct research inamoreappropriatesamplingmethod manner.	K2
3	Makeuseofthenecessarycritical thinkingskills in order to evaluate different statistical tools used in research.	K2 &K3
4	Interpretthedataanalysisinrelationtotheresearchprocessbytesting hypothesis.	K4
5	Writearesearch report and thesis.	K5 &K6

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

Unit:1	Introduction	15- hours

BusinessResearch:Meaning–Scope-Significance–challenges-types-process–Qualitiesagood researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design.

Unit:2	Sampling design	15- hours

Samplingdesign:Meaning-Samplingframe-SamplingandNon-SamplingErrors-TypeIError And Type II Error in research-Level of Significance-determination of sample size Methods of sampling.Census:meritsanddemerits-CensusVsSampling.Pilotstudy–Pretest. Primary and Secondary data:Meaning-sources-merits-demerits.Methodsofdatacollection:Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale-Guttsman scale-Thurst on scale.

Unit:3	Statisticaltools	15- hours

Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation–simple,partialandmultiplecorrelation–Autocorrelation–Regressionmodels– Ordinary Least Squaremethods– Multipleregression.

Unit:4	Testing ofHypothesis	15- hours

Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, differencebetween Meansoftwosamples-differencesbetweentwoStandarddeviationsand

testingthecorrelationco-efficient-‘t’test:ToTestthesignificantofthemeanofarandom sample,Difference betweenmeansof twosamples (Independentandpaired Samples) testing. Anova: One way ANOVA- Two way ANOVA. Non-parametrictest: Chi-square Test-Mann Whitney ‘U’ Test-Kruskal wallis ‘H’ Test.		
Unit:5	**Interpretation**	**15- hours**
Interpretation:Meaning-Significance.Reportwriting:Significance–Layoutofresearchreport-mechanicsofwritingaResearchreport–PrecautionstobefollowedinResearchReport-Types of reports-footnotes andbibliographywriting; checkingplagiarism.		
Unit:6	**Contemporary Issues**	
Online assignment , Group discussion and seminar		
	TotalLecturehours	**75-hours**
Books forstudy		
1	KothariC.R.andGauravGarg(2019),ResearchMethodology:MethodsandTechniques, New Delhi, New AgeInternational Publishers,	
2	Gupta.S.P“StatisticalMethods” Forty-fifth Edition,New Delhi, Sultan Chand and Sons, 2016	
Books forReference		
1	Murry.R,Spiegel,Larry.JandStephens“TheoryandProblemsofStatistics”,ThirdEdition, New Delhi, McGraw- Hill PublishingCo.Ltd,2017.	
2	Pillai,R.S.N.andBhagavathi.,“Statistics-TheoryandPractice”NinthEditionNewDelhi,S. Chand &Co.Ltd ,2017	
RelatedOnlineContents		
1	https://onlinecourses.swayam2.ac.in/cec21_mg21/preview	
2	https://onlinecourses.swayam2.ac.in/nou22_cm06/preview	

Mappingwith ProgrammeOutcomes

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		**PRINCIPLES OF TAXATION-I**	**L**	**T**	**P**	**C**
Core/Elective/Supportive		**CORE**	**5**			**4**
Pre-requisite		Basic understanding of Income Tax Law Principles and Practices	**Syllabus Version**		**2023 - 24**	

CourseObjectives:

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 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:

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

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

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

Unit:1	Income Tax Act Basics	**10-hours**

(a). Introduction to Income Tax Act, 1961, Residential Status

(b). Income which do not form part of Total Income (Section 10, 11 to 13A)

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Unit:2	Various Heads of income and computation.	**20- hours**

1. Heads of Income and Computation of Total Income under various heads and Tax Liability
2. Clubbing Provisions, Set off and Carry forward of Losses, Deductions

Unit:3	Assessment of Tax and Collection of Tax	**15-hours**

1. Assessment of Income and tax liability of different persons
2. TDS, TCS and Advance Tax
   (a) Tax Deduction at Source (excluding sections relevant to non-residents)
   (b) Tax Collected at Source
   (c) Advance Tax

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Unit:4	Administrative Authorities and procedures for Assessments	**15-hours**

(a) Returns & PAN

(b) Intimation

(c) Brief concepts of Assessment u/s 140A, 143 and 148.

Unit:5	ICDS and Online e-filing	**15-hours**
(a) Basic Concepts of ICDS (Income Computation and Disclosure Standards) (b) Online e-filing of various income tax returns and online reply for notice of Income Tax Authorities		
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, SahityaBhawan Publications, 2022 Dr.vinodk.singhania and Dr.kapilSinghania Direct taxes law & practice taxmann Publications,2022
RelatedOnlineContents	
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

MappingwithProgrammeOutcomes

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 knowledgein costaccounting	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto:
1. Provideknowledgeofcost accountingandcost sheet.
2. Makelearners to understand the costing aspects on material andlabor.
3. Equip advanced knowledgeon costsand theirimpact on valuecreation in the manufacturing and non-manufacturing companies.
4. Make clear about overhead and processcosting methods.
5. Enrich the various methods relatingto job, service, batchand contract costing

On thesuccessful completion ofthe course, student will be able to:

1	Recall the classification of cost, methods and techniques	K1
2	Evaluate cost sheet andmaterial andlaborcontrol	K5
3	Analyze cost control andcost reduction tools andtechniques	K4
4	Solve labor, overhead and process costingmethods	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

CostAccountingMeaning-definitions-nature-significance–Differencesbetweenfinancialand costaccounting–InstallationofCostingsystem–Characteristicsofidealcostingsystem–Methods of costing– Classification of costs-Preparation of cost sheet – Tender and Quotation.

Unit:2	Material	15- hours

Material:Needformaterialcontrol-toolsusedformaterialcontrol-typesofpurchaseofmaterial. Storescontrol:FixingdifferentlevelsofMaterials–EOQ.BinCard:Meaning&Importance-BinCardVsStoresLedger.PreparationofStoresLedgerby usingFIFO-LIFO–Simpleaverage method-Weighted averagemethod.

Labour:Timerate- Piecerate-pointstobenotedinwagefixation.Incentives:meaning & importance-Taylor'sDifferential piece rate- Halsey and Rowan plans. Labourturnover: meaning- Causes–effects- methodsof reductionof labour turnover. OvertimeandIdletime: meaning-causes-techniques ofControl.

Unit:3	Overheads	15- hours

Overheads:Meaning–Classification–Allocation-Absorption-ApportionmentofOverheads–Methodsof Re-apportionment(SimultaneousequationandRepeated distributionmethodonly)-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 profitonIncomplete Contract-Cost plus contract-Escalation Clause.		
Unit:5	**Operating Costing**	**15- hours**
Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financialaccounts-need for reconciliation–reasons fordisagreement in profit.		
Unit:6	**Contemporary Issues**	
Online assignment , Groupdiscussion and seminar		
	TotalLecturehours	**75-hours**

Books forstudy

1	Jain.S.P,Narang. K.L. andAgarwal.S“AdvancedCost Accounting(CostManagement)” Eleventh Edition,Ludhiana,KalyaniPublishers, 2015.
2	Madegowda.J“Cost Management”First Edition,Mumbai,Himalaya PublishingHouse, 2015.

Books forReference

1	Pillai.R.S.N. andBagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016.
2	ReddyT.S.andReddyY.H.P“CostandManagementAccounting”FourthEdition,Chennai, MarghamPublishers,2017.

RelatedOnlineContents

1	https://students.icai.org/?page_id=5208
2	https://www.coursera.org/projects/introduction-cost-accounting

Mappingwith ProgrammeOutcomes

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		HUMANRESOURCE MANAGEMENT	L	T	P	C
Core/Elective/ Supportive		CORE	5			4
Pre-requisite		Understanding ofeffective interpersonalskills of employees intheorganization	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto:

Themain objectives of this course areto:

1. Explain the importanceof human resources andtheir effectivemanagement in organizations.
2. Demonstrate abasic understandingof differenttools used in forecasting and planning human resourceneeds.
3. Outlinethe current theoryand practiceofrecruitment and selection.
4. Describeappropriate implementation, monitoringandassessment procedures oftraining.
5. Explain the importanceof theperformancemanagement system in enhancing employee performance.

On thesuccessful completion ofthe course, student will be able to:

1	Explain human resourcesplanning, dealing with surplus and deficient man power	K1
2	Describethemeanings ofterminologyand tools used in managing employees effectively	K2
3	Applyaselection strategyfor aspecificjob	K3
4	Gain knowledge in develop, analyze and apply advanced training strategies and specifications forthe deliveryof trainingprograms	K4
5	Assess the different techniques involved in theperformance 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 challengesofaHRManager-Planning theHumanresources-Objectives–Stepsinhuman resourcesplanning–Dealing withsurplusand deficientmanpower-jobanalysis-Jobdescription- Job specification.

Unit:2	RecruitmentandSelection	15- hours

RecruitmentandSelection-Procurementprocess-Placement-Induction-Objectivesofrecruitment sources-Internaland External recruitment–Application blank-Testing-Interviews-Types.

Unit:3	Training and Development	15- hours

TrainingandDevelopment-PrinciplesofTraining-Assessmentoftrainingneeds-OntheJob trainingmethods-Off the job training methods-Evolution of effectiveness of training programmes.

Unit:4	Discipline	15 - hours
Discipline-Meaning-Causesofindiscipline-Actsofindiscipline-Procedure for Disciplinary Action-Organizationconflict-Conflictinorganizationalbehaviours-Individualaspectof conflict Organizational conflict-Management ofconflict.		
Unit:5	**Performance Appraisal**	**15- hours**
Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline.		
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 forReference

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.

RelatedOnlineContents

1	https://onlinecourses.nptel.ac.in/noc22_hs63/preview
2	https://www.coursera.org/specializations/human-resource-management

Mappingwith ProgrammeOutcomes

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 MSOfficeandInternet	L	T	P	C
Core/Elective/ Supportive		CORE			5	4
Pre-requisite		Hands ontraining inMSOfficeis required	Syllabus Version		2023-24	

MSWORD

1. Typea cost audit report and perform thefollowing:
A)Right alignments, Bold the important words.
B) Center alignthe second paragraph and performitalics forthe important words.
C) Changethird paragraph into two column paragraph.
D)Insert pagenumbers at thebottom,Insert date,time and headingin theheader section.
E)Characterspacingforside headings.

2. Prepare aquestionnaire(minimum15 questions) inyourareaof specialization Marketing/ Finance/ HR.
- Usebullets &numbering
- Check the spelling accordingtoBritish English
- Usethesaurus to replaceaword
- Usedrop cap

3. Typeasampleresearch report and perform thefollowingfunctions:
Insertsymbols,caption,pagebreak,justificationoftext,indentatext,rearrangeparagraphsusing mouse.

4. Typeapublished horizontal form ofabalancesheet of acompanyand perform thefollowing
Tables: -insert, deleterows &columns
- Borders:-top &bottom only
- Auto format tables
- Changebackgrounds todifferentiateheadingof thetablewith others.

5.Identifyan organization and prepare an organizational chart prevailingin that concern.
6. Prepare atableshowingEmployees Performance appraisal system, using the followingfor:
Use auto format for tables.
- Changethe text colorof theheadings.
- Sort the employees in the alphabetical order.
- Link the employees' address usinghyperlink.
- Mergetwo cells.

7. Usingthree column format typeany5 differences between Cost,Financial and Management Accounting.
8. Prepare adiagrammaticrepresentation showing the Elements of Cost, usingauto shapes.
9. Prepare an attractiveAdvertisementto create ademand foraparticularAccountingPackageby using3D effects, Clip arts, Stars, Banners in Auto shapes.
10. Perform mailmergeoperation for sendingnoticeto shareholdersforAGM.
11. Typeyour curriculum vitae and perform Template and indent thetext.

M.S.POWERPOINT

1. Draw diagrams of different packinglabels in MS Word and displayitin PowerPoint.
2. Create contents of asampleresearch report onyour areaof specialization.
3. Prepare aPowerPointPresentation forthe following:

a) Product Advertisement, b)CompanyAdvertisement

Usinghyperlink to allslides, different animation effect for text &pictures,fullyautomatic– timing– 2 Minutes

MSEXCEL

1. Prepare atableshowingthecustomer details ofabank. [Customer name,Natureofaccount, Account Number, Address, E-MailID]and Perform thefollowing:

- Deletethe customer who had closed theA/c.
- Insert arowin betweenthe 1st &&2ndcustomer.
- Insert a column in between Address &EmailIDand Name it as TelephoneNumber
- Hidethe column ‘Address’

2. Create atable ofacompanywith thefollowingdetails [Name ofthe employees,Name ofthe department, Net Pay, CityAddress]

- Copythe production department employees in sheet number 2.
- Copythe details of theemployees stayingin Coimbatore city.
- Find theperson who isgettingamaximum salary.

3. Preparepayroll fortheemployees (10 employees) of an organization and count thenumberof employees who are gettingthe salaryof morethan Rs.10, 000/-. Calculate with the following components (DA, HRA,CCA, EPF,LIC)as apercentageof basic payandsum thetotal basicpay, net payof allemployees.

4. Prepare an excel sheetunder themain headingof assets &liabilities andperform thefollowing:

- Select a column and changethe numberformat to Rupees and paise(0.00) format.
- Changeaparticular rangeof cells font as bold
- Select a row and hideit.
- Useshortcut keyandgo to sheet 3 and select a cell.
- Prepare abin cardfortheissues &purchases madeduringthe particularmonth useAuto format wizard.

5. Prepare ademandforecasting foranew ProductLifeCycleofagiven product, collect thedetails regardingsales, and profit of aproduct for thepast10years, fititin a chart,and present it in power point.
6. Prepare atrendanalysis of aproduct whoseyear and sales figures are given (10years).
7. Prepare abreak-even chart usingChart Wizard.
8. Collect EPSand Market priceof theshares, NAV and Turn over of10 different companies from the leadingbusiness dailies and enter in atable. Calculate thepriceearnings per share. Copyitinto different sheets in the name of each companyusecopying,count function and statistical functions.
9. Find the correlation between demandand priceof aproduct.

10. Create atable showingthe following: 1) Years(Minimum 5years) 2)Profit3) Depreciation 4) Profitafter Depreciation 5) Tax6) Profitafter tax7) CashInflows 8) Cumulative cash inflows Of aproject andfind it's **PaybackPeriod**. 12. PrepareFinalaccounts ofabankingcompany's in the newformat usingexcel.

M.S.ACCESS

1. Create astudent's database Find Total, Average, and Displaylist whereaverageisgreater than 60% and Retrievethestudents accordingto thehighest marks.
2. Collect and Createadatabaseformaintainingthe address of thepolicyholders of anInsurance companywith thefollowingconstraints:

I. PolicyNumber should bethe primarykey
II.Name should not be empty
III.Maintain at least 10 records
IV. Retrievetheaddresses of femalepolicyholderswhoseresidenceis at Coimbatore

3. Create astudent's databaseusingdesign viewfor students mark details:a) Add at least 10 records. b) Sort the names in alphabetical order. c)Find Total and Averaged) Displaylist where total is greaterthan 350.e) Displaylist wheremarks are greater than 90 andtotal greaterthan 400. f)ApplySort option to displayrecords.g) Generatereports byusingthe abovequeries.
4. Collect pamphlets for5 products and create product strategies in theMSACCESS.
5. UsingAccess ledger Accounts Wizard, preparethe followingaccounts inthe books ofState Bank ofIndia, Coimbatore.

A)GAILLimited B)Indian Oil Corporation C) ReliancePetro Chemicals

April1 Openingbalancein current account

A/C No	**Nameofthe A/C holder**	**Rs.**
CA 250	GailLTD	30000
CA 251	IndianOil Corporation	40000
CA 252	ReliancePetro Chemicals	25000

April2. Deposits received form GAILLtd Rs. 4000
April2. With drawls byIndian Oil Corpn.Rs. 10000
April3 ReliancePetro Chemicals deposited achequeissued byHindustanoils Rs.10000.
April3. GAILissued achequeforRs 20,000 toIndian OilCorpn.
April4.IOC encashed theCheque
April4.Insurancepremium paid for Rs. 4000 asper standinginstruction given by IOC.
April5. ReliancePetro Chemicals withdrawn Rs.5000
April6. GAILissued achequetoIOC Rs.4000.
April6.IOC deposited the cheque issued by GAIL.
April7. Reliance deposited a cheque received from XYZ traders Rs. 5000.
You are required to preparethegeneral ledger ofthe bank and View individualaccounts, Create accounts summary.

INTERNET

1. Connect theInternet throughabrowser.
2. Create an E-mailID.
3. Send an email toyourfriend andcheck mailinboxand otherfacilities in your mailbox.
4. Learn how to usesearch engines and list someofyour search results.
5. Visit anyof thestockexchanges website andcollect theinformation regardingshareprice.
6. Visit www.rbi.com and download someinformation.

7. Visit thewebsiteof Commerce&Industries Ministryandcollect someinformation about the tradepolicy.
8. Visit a websitefor anonlinemarketing and write theprocedures to placean order

9. Discussion forums andE-groups.

10. Visit thewebsite of NationalInformatics Centre, Go to the ministryofFinance and

Collect information regardingEconomicSurvey& Union Budget.

Third Semester

Course code		PRINCIPLES OF TAXATION-II	L	T	P	C
Core/Elective/ Supportive		CORE	5			4
Pre-requisite		Basic understanding of indirect tax law principles and 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	**PART A (80 MARKS)-GST LAW**	**15 hours**

Goods and Services Tax Act & Rules
Introduction- What is GST-One Nation-One Tax -Dual GST Model-Goods and Services Tax Network(GSTN)
.

Unit:2		**15 hours**

1. Levy and Collection of Tax 2. Time, Value and Place of Supply 3. Input Tax Credit 4. Tax Invoice, Credit and Debit Notes

Unit:3	**Registration under GST Law**	**15 hours**

. Registration under GST Law:
Persons not liable for registration
Compulsory registration
Concept of Distinct Persons under GST
Procedure for registration-online Registration
Deemed registration
Casual taxable person
Non-resident taxable person
Cancellation vs. Revocation of registration .

Unit:4	Computation of Tax Liabilities and Payment of Taxunder GST	**15-hours**

Computation of Tax Liabilities and Payment of Tax under GST, Accounts, Other Records and documents
2. 1. TDS & TCS under GST, 2. E – Waybills and online e-waybills preparation 3.E- Returns Preparation3B and 2A 4. Online Reply to Notice under GST .

PART-B (20 MARKS)-CUSTOMS LAW

Unit:5	CUSTOMS LAWS	**15-hours**
CUSTOMS LAWS: Types of Duties- - Basic customs duty -IGST (replacement of CVD and Spl. CVD) - Protective duties -Safeguard duty - Countervailing Duty on subsidized articles - Anti-dumping duty. Valuation under Custom- Introduction- Valuation of Imported Goods- Valuation of Export Goods Import and Export Procedures- Introduction- Import Procedures (including warehousing) -Export Procedures Deemed Exports- Duty drawback		
OVERALL 60% THEORY 40% PROBLEMS		
	Total Lecture hours	**75-hours**
BooksforStudy(s)		
1	Dr. Mehrotra.H.C.& Dr. Goyal S.P, "Indirect Taxes with G.ST, Agra, SahityaBhawan Publications, 2022	

BooksforReferences	
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
3	
RelatedOnlineContents	
1	**www.gst.gov.in**www.gstconcil.gov.inwww.cbic.gov.inwww.cleartax.com
2	www.gstoneplace.com
CourseDesigned By:	

MappingwithProgrammeOutcomes					
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		**Understandaboutbasic terms and rulesof managementaccounting.**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto enablethe students to:

1. Knowthe concept andimportanceof management accounting.
2. Understand the useof accountingtools forgeneratinginformation for managerial decision making
3. Understand various methodand technique in managerialaccounting.
4. Comprehend and practices the established techniques &methods in management accounting.
5. Layonfoundation forbudgetingand budgetarycontrol.

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

1	Recollect the concept and importanceof management accounting.	K1
2	Explain the role ofmanagerial accountingin management decision making.	K2
3	Utilizethe various methods andtechnique ofmanagerial accounting.	K3
4	Analyzethemethodandtechniqueofmanagementaccounting usedfor managerialdecision making.	K4
5	Preparebudget and budgetarycontrolfor anybusiness consern	K6

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

Unit:1	**Introduction**	**15- hours**

NatureandscopeofManagementAccounting–Meaning–Nature–Scope–Functions –Objectives–Importance–Limitations–DistinctionbetweenFinancialAccounting and Management Accounting–Relationship betweencost and management Accounting–Tools and Techniquesof ManagementAccounting–Meaning andProcessoffinancialstatementAnalysis andInterpretation.

Unit:2	**Ratio Analysis Working&CapitalManagement**	**15- hours**

RatioAnalysis–Meaning–AdvantagesofRatioAnalysis–Limitations–Classification ofRatios–Profitability–TurnoverRatios–Long-termFinancialposition–Working Capital Management–Meaningof Working capital–ImportanceDeterminantsandComputationof Workingcapital–Forecast of working capital Requirements.

Unit:3	**FundFlowstatement&CashFlowStatement**	**15- hours**

FundFlowstatement–MeaningandconceptofFundsandFlowofFunds–Importanceoruses of FundsFlowstatements–Limitations– Schedule of changesinworkingcapital– Preparation ofFundsFlowstatement–CashFlowstatement–ComparisonbetweenFundFlowstatement andCashFlowstatement–Usesof CashFlowstatement–Limitations– PreparationofCash Flow Statement.(As perAS3/Ind-As 7)

Unit:4	Marginal Costing	15- hours
MarginalCosting–DefinitionofMarginalcostandMarginalCosting–Salientfeatures–AdvantagesofMarginalCosting–Limitations–Break-EvenAnalysis–Cost-volume-profit Analysis– Applications ofMarginal costingforBusiness Decision making.		
Unit:5	**Budgeting &Budgetary control**	**15- hours**
BudgetingandBudgetarycontrol–Meaning-Definition–ObjectivesofBudgetarycontrol–EssentialsofBudgetarycontrol –Advantages– Limitations–ClassificationandTypesof Budgets–Sales, Production,Costof Production, PurchaseandFlexible Budgets–CashBudget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing		
	TotalLecturehours	**75- hours**

Books forStudy	
1	Sharma.R.K&Gupta.K.Shashi,"Management Accounting',NewDelhi,Kalyani Publishers,14th Edition.
2	Pillai R.S.N &Bhagavathi,"Management Accounting",NewDelhi, S-Chand &Co, 2010
Books forReferences	
1	Reddy.T.S&ReddyY HariPrasad,"ManagementAccounting", Chennai,Margham Publications,2006.
2	Khan.M.Y&Jain.P.K,"ManagementAccounting,Chennai,McGrawHill Education(India)PvtLtd,2018
RelatedOnlineContents	
1	https://onlinecourses.swayam2.ac.in/cec21_cm01/preview
2	https://onlinecourses.nptel.ac.in/noc20_mg65/preview

Mappingwith ProgrammeOutcomes

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	FINANCIALMANAGEMENT	L	T	P	C
Core/Elective/ Supportive	**CORE**	**5**			**4**
Pre-requisite	**Understanding about Finance, management and sourceof finance.**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto enablethe students to

1. Understand theconcept and importanceoffinancial management.
2. Identifyvarioussources of long-term and short-term finance.
3. Understand various method and techniqueforcalculating cost of capital.
4. Knowdifferent types leverages used bythe organization.
5. Understand various dividend policies followedbyorganization.

On thesuccessful completion ofthe course, student will be able to:

1	Recollectthe concept and importanceof financialmanagement.	K1
2	Analysethe Varioussources of long-term and short-term finance.	K2
3	Indentifythe methods and techniques forcalculatingcost ofcapital.	K3
4	Examinedifferent typeleveragefollowed byaorganization.	K4&K5
5	Evaluatethe various dividend policies&Working capital.	K5

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

Unit:1	Introduction	15- hours

Financial Management -Meaning,Nature, scopeand objectives–Roleandfunctions ofFinancial Management–Financialdecisions–relationshipbetweenRiskandReturn–Sourcesoffinance–Short-term andLong-term finance.

Unit:2	CostofCapital	15- hours

Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings–WeightedAverageCostofcapital–Capitalbudgeting–Techniques–ROI,Payback period and Discountedcash flow.

Unit:3	Leverages	15- hours

Leverages-FinancialLeverage–Operatingleverage–EBITand EPSanalysis–Theories of Capital Structure – Net income approach– Net operatingincomeApproach. MM Hypothesis–Determinants of capital structure-Capitalization–Over andUnder Capitalization-Merits and Demerits.

Unit:4	Dividend Theories	15- hours

Dividend Theories: Walter's model– GordonandMM's models–Dividend policy-Forms of Dividend – Determinantsof dividend policy.

Unit:5	Working Capital Management	15- hours

Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of WorkingCapital.

	TotalLecturehours	**75- hours**

Books forStudy	
1	ChandraPrasanna,"Financial Management",Chennai,McGrawHill Education(India)Pvt Ltd,2019.
2	Khan.M.Y&Jain.P.K,"Financial Management",Chennai,McGrawHill Education (India) PvtLtd,2017
Books forReferences	
1	Maheshwari.S.N,"Financial Management",NewDelhi, Sultan Chand &Sons,2019
2	Sharma.R.K&Gupta.K.Shashi,"FinancialManagement",NewDelhi,KalyaniPublishers,9th Revised Edition
RelatedOnlineContents	
1	https://onlinecourses.nptel.ac.in/noc21_mg06/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview

Mappingwith ProgrammeOutcomes

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		**Understandthe role ofinternet and e-commercein business**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto enablethe studentsto

1. Equip thestudents with the emergingtrends inbusiness.
2. Introduceand explorethe useof information technologyinallaspects of business.
3. Understand therelevanceof e- commercein thepresent scenario.
4. Get familiarize with thestudentscyberworld and cyber regulations.
5. Understand futureinternet business in global market.

On thesuccessful completion ofthe course, student will be able to:

1	Illustrate the various trends in business.	K1&k2
2	Exploreinformation technologyin everyaspect ofbusiness.	K3
3	Analyze theroleofe- commercein thepresent business scenario.	K3 &K4
4	Examine thecybersecurityandcyberregulationinglobalbusiness world.	K5
5	Develop thefuturerelevanceinternet business in global business world	K6

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

Unit:1	**Introduction**	**15- hours**
History of Internet & www-Meaning of electronic commerce–advantages and disadvantages–Internet, intranet and extranet– Technologyof internet commerce.		
Unit:2	**BusinessProcess**	**15- hours**
Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems–Internet banking–ATM		
Unit:3	**Internetfrauds**	**15- hours**
Internet frauds–Internetsecurity– Cyber Crimes- Cyber laws – e-governance		
Unit:4	**Issues relatingto e-commerce**	**15- hours**
Issuesrelatingtoe-commerce–Technology–Wirelessapplications,Broadband–Online transactions–useofmobilephones–SMSalertsUnit–VFutureofInternetcommerce–Hardware and Software,Trends–Information and application trends.		
Unit:5	**Future ofInternetcommerce**	**15- hours**
FutureofInternetcommerce–HardwareandSoftware,Trends–Informationandapplication Trends		
	TotalLecturehours	**75- hours**

Books forStudy

1	TreeseG Wind field &Stewart C Lawrence, ”Designing Systems for Internet Commerce”, Melbourn, Addison Wesley,2nd Edition
2	Bajaj KKamalesh&NagDebjani,”E-Commerce: The Cutting Edge of Business, Chennai, McGraw Hill Education (India)PvtLtd,2017

Books forReferences	
1	DrKalakotaRavi&Robinson Marcia," e-Business 2.0: Roadmap for Success", Melbourn,AddisonWesley,2000.
2	WhinstonB Andrew&DrKalakotaRavi,"FrontiersofElectronicCommerce",NewDelhi, Persons Education,2009
RelatedOnlineContents	
1	https://onlinecourses.nptel.ac.in/noc19_mg54/preview
2	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview

Mappingwith ProgrammeOutcomes

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		COMPUTER APPLICATIONS PRACTICALS-II : TALLY PRIME	L	T	P	C
Core/Elective/ Supportive					5	4
Pre-requisite		Basic Knowledge inComputer	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

Fourth Semester

<table>
<tr><td>Course code</td><td>INVESTMENTMANAGEMENT</td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td>Core/Elective/ Supportive</td><td>CORE</td><td>6</td><td></td><td></td><td>4</td></tr>
<tr><td>Pre-requisite</td><td>Basic understanding about investment and portfolio management.</td><td colspan="2">Syllabus Version</td><td colspan="2">2023-24</td></tr>
<tr><td colspan="6">CourseObjectives:</td></tr>
<tr><td colspan="6">Themain objectives of this course areto enablethe students to
1. provideageneral understanding about investment avenues and personal finance.
2. giveabroader understandingabout behavioral finance and how it equip to decide personal Investment.
3. understand the characteristics of securities markets and theinstruments traded therein.
4. give boarder understandingabout fundamental and technical analysis.
5. analyzerisk and returnof securities and manageportfolios of investment.</td></tr>
<tr><td colspan="6"></td></tr>
<tr><td colspan="6">On thesuccessful completion ofthe course, student will be able to:</td></tr>
<tr><td>1</td><td colspan="3">Recallvarious investment avenues and personal finance.</td><td colspan="2">K1</td></tr>
<tr><td>2</td><td colspan="3">Explain securities markets, regulation and its instruments</td><td colspan="2">K2</td></tr>
<tr><td>3</td><td colspan="3">Indentifyfundamental analysisofan organization usingfinancial data information.</td><td colspan="2">K3</td></tr>
<tr><td>4</td><td colspan="3">Examinetechnical analysis of an organization using financial data information.</td><td colspan="2">K4</td></tr>
<tr><td>5</td><td colspan="3">Evaluaterisk return ofsecurities in different investment proposal.</td><td colspan="2">K5</td></tr>
<tr><td colspan="6">K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 -Create</td></tr>
<tr><td>Unit:1</td><td>Introduction</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="6">Nature, Meaning and scope of Investment – Importance of Investment – Factors influencingInvestment–Investmentmedia–FeaturesofinvestmentProgramme–Investment Process– Development of Financial system inIndia.</td></tr>
<tr><td>Unit:2</td><td>CapitalMarket</td><td colspan="4">18-- hours</td></tr>
<tr><td colspan="6">CapitalMarket–NewissueMarketandstockexchangeinIndia–B.S.E–N.S.E–Kinds ofTradingactivity–Listingof Securities– SEBI and its Role andguidelines.</td></tr>
<tr><td>Unit:3</td><td>Fundamentaland TechnicalAnalysis</td><td colspan="4">18-- hours</td></tr>
<tr><td colspan="6">Fundamentaland Technical Analysis– Securityevaluation– EconomicAnalysis–Industry Analysis– CompanyAnalysis– Technical Analysis– Portfolio Analysis.</td></tr>
<tr><td>Unit:4</td><td>InvestmentAlternatives</td><td colspan="4">18-- hours</td></tr>
<tr><td colspan="6">Investment Alternatives–Investment in Bonds, EquityShares, Preferenceshares, Government Securities – Mutual Funds– Real Estate – Gold –Silver – Provident fund – Unit Trust– The Post OfficeSavings Scheme–LIC.</td></tr>
<tr><td>Unit:5</td><td>Portfolio Management</td><td colspan="4">18-- hours</td></tr>
<tr><td colspan="6">Portfolio Management–Nature, Scope – SEBIGuidelines to Portfolio Management– Portfolio InvestmentProcess–ElementsofPortfolioManagement–PortfolioRevision–Needsand Problems– Capital Asset PricingModel(CAPM)</td></tr>
<tr><td></td><td>TotalLecturehours</td><td colspan="4">90- hours</td></tr>
</table>

Books forStudy	
1	BhallaV.K,"Investment Management",NewDelhi, S-Chand &Co,2008.
2	Kevin.S,"SecurityAnalysisand Portfolio Management,NewDelhi,PHILearningPrivate Limited,2015.
Books forReferences	
1	ChandraPrasanna,"Investment Analysisand Portfolio Management",Chennai,McGraw HillEducation (India)PvtLtd,2021
2	AvadhaniV.A,"Investment Management",Mumbai,HimalayaPublications,2012.
RelatedOnlineContents	
1	https://onlinecourses.swayam2.ac.in/imb19_mg09/preview
2	https://onlinecourses.nptel.ac.in/noc21_mg99/preview

Mappingwith ProgrammeOutcomes

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, tradeandmonetary organization.	Syllabus Version	2023-24		
CourseObjectives:					
Themain objectives of this course areto enablethe students to 1.Introducetheconcept of international business. 2. Create awarenesson the changes in theinternational business arena. 3. Understand theroleofglobal financial markets and instrument. 4. Understand thefunctions of WTO,IMF andIBRD. 5. Givevarious theoriesof foreign exchange.					
On thesuccessful completion ofthe course, student will be able to:					
1	Recallthe concept of internationalbusiness.	K1			
2	Explain the level of changes international business in global era.	K2			
3	Indentifythe role ofglobal financial markets andinstrument.	K3			
4	Evaluatevarious functions of WTO,IMFANDIBRD.	K5			
5	Analyze various theoriesof foreign exchange.	K4			
K1 -Remember; **K2**-Understand;**K3**-Apply;**K4** -Analyze;**K5** -Evaluate;**K6** -Create					
Unit:1	**Introduction**	**18- hours**			
InternationalBusiness-Meaning,NatureandScope–RoleofForeignTradeinthe Economic DevelopmentofIndia–Balance ofpaymentinthecontextof EconomicGrowth Process–Trade balance–CurrentAccountpositionandCapitalAccountposition–Trends– Principles of BOP–Correction of adverseBOP.					
Unit:2	**Euro Currency Market**	**18- hours**			
Euro CurrencyMarket– GATT – WTO, World Bank andIMF – Functions.					
Unit:3	**Export marketing**	**18- hours**			
Exportmarketing–Meaning–Anoverviewofexportmarketing–differencesbetweenexport marketinganddomestic marketing–salient featuresandbasicfunctionsof exportmarketing–exportbarriers–Tariffandnon-tariff–Exportmarketanalysis–Feasibility ofmarketentry– Sources of market information– Assessingsaleprospects.					
Unit:4	**India's Imports andExports**	**18- hours**			
CompositionanddirectionofIndia'simportsandexports–Pasttrends,presentpositionand prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.					
Unit:5	**Foreignexchange**	**18- hours**			
Foreignexchange–Theoriesofforeignexchange–administrationofforeignexchange–Rate determination – Factors influencingfluctuations in foreign exchange– Exchange control inIndia.					
	TotalLecturehours	**90- hours**			

Books forStudy	
1	Bhattacharyya.V&VarshneyR.L,"InternationalMarketingManagement",New Delhi, Sultan chand&Sons,2015
2	Balagopal T.A.S, "Export Marketing",Mumbai,Himalaya Publications,2016
Books forReferences	
1	Rao PSubba, "International Business",Mumbai,HimalayaPublications,2013
2	JeevanandamC, "International Business",New Delhi, Sultan chand&Sons,2016
RelatedOnlineContents	
1	https://onlinecourses.nptel.ac.in/noc20_mg54/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg12/preview

MappingwithProgrammeOutcomes					
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

<table>
<tr><td>Course code</td><td colspan="2">PRINCIPLES AND PRACTICE OF INSURANCE</td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td>Core/Elective/ Supportive</td><td colspan="2">CORE</td><td>6</td><td></td><td></td><td>4</td></tr>
<tr><td>Pre-requisite</td><td colspan="2">Basic understanding about the concept ofinsurance andtypes</td><td>Syllabus Version</td><td colspan="3">2023-24</td></tr>
<tr><td colspan="7">CourseObjectives:</td></tr>
<tr><td colspan="7">Themain objectives of this course areto enablethe students to
1. Givea comprehensiveunderstandingon thegeneral principlesand concepts of insurance, insurancepractices and procedures
2. Understand various types insuranceand its policies.
3. Create awareness amongstudents on thelegal framework of insurance
4. Acquired knowledgeinhealth insurance,groupinsuranceproducts and mediclaim policies
5. Aware aboutIRDARegulation act 2002</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td colspan="7">On thesuccessful completion ofthe course, student will be able to:</td></tr>
<tr><td>1</td><td colspan="2">Explain the general principles and concepts ofinsurance, insurance practicesand procedures</td><td colspan="4">K1&k2</td></tr>
<tr><td>2</td><td colspan="2">Examine various types ofinsuranceand its functions.</td><td colspan="4">K4</td></tr>
<tr><td>3</td><td colspan="2">Evaluatethe legal framework about different insurancepolicies.</td><td colspan="4">K5</td></tr>
<tr><td>4</td><td colspan="2">Promote awarenessaboutdifferent health policiesand group insurance</td><td colspan="4">K6</td></tr>
<tr><td>5</td><td colspan="2">Makeuseof IRDAregulation act.</td><td colspan="4">K3</td></tr>
<tr><td colspan="7">K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 -Create</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:1</td><td colspan="2">Introduction</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="7">Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.</td></tr>
<tr><td>Unit:2</td><td colspan="2">LifeInsurance</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="7">LifeInsurance–Meaning–Kindsofpoliciesandplans–Typesof LifeInsurance products– Annuitycontacts and their uses– RoleofL.I.C. ofIndia</td></tr>
<tr><td>Unit:3</td><td colspan="2">HealthInsurance</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="7">Health Insurance –Individual and group insurance products– Mediclaimpolicies– its benefits– CattleInsurance – Personal accident insurance.</td></tr>
<tr><td>Unit:4</td><td colspan="2">Generalinsurance</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="7">General insurance – Marine, Fire, Motor and MiscellaneousInsurance–Insurancemarketing–Network andcustomer service.</td></tr>
<tr><td>Unit:5</td><td colspan="2">Claims andsettlement</td><td colspan="4">18- hours</td></tr>
<tr><td colspan="7">Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – RegulatoryprovisionsunderIRDAAct1999–Regulations2000–IRDARegulations2002–Protection ofpolicyholders interest.</td></tr>
<tr><td></td><td colspan="2">TotalLecturehours</td><td colspan="4">90- hours</td></tr>
</table>

Books forStudy	
1	MishraM.N &MishraS.B,"Insurance Principlesand Practices",New Delhi, S-Chand & Co,2007
2	PeriyasamyP, "Principles and Practices ofInsurance",Mumbai,Himalaya Publications,2011.
Books forReferences	
1	BodlaB.S, GargM.C&Singh K.P ,"Insurance:Fundamentals, Environment and Procedures",NewDelhi,DeepandDeep Publications,2004.
2	MishraKaninika,"Fundamentals ofLife Insurance", New Delhi,PHILearning,2010
RelatedOnlineContents	
1	https://onlinecourses.swayam2.ac.in/cec20_mg24/preview
2	https://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-insurance-5dbxD

Mappingwith ProgrammeOutcomes					
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 organizationandtheirpractice.	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto enablethe students to

1. Acquireupdated knowledge and develop understandingof theregulatoryframework for business
2. Gain expert knowledge about various industrial act.
3. Beawareof opportunitiesavailable in various legal compliances soas to enable them employable.
4. Impart knowledgeabout current practiceof industrial law.
5. Train in calculation onpayment ofgratuity.

On thesuccessful completion ofthecourse, student will be able to:

1	Rememberupdatedregulatoryframework followed bythecompanies.	K1&K2
2	Indentifytypeof industrial act and its functions.	K3
3	Analyzevarious opportunitiesavailable in various legalcompliances soas to enable them employable.	K4&K5
4	Develop current practiceonindustrial 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

FactoriesAct1948–Provisionsrelating tohealth,Safety,Welfare–EmploymentofChild and young men – Audit workers – Women workers – The Child Labour(Prohibition and Regulation) Act 1986–Child LabourRules 1988.

Unit:2	Trade Unions Act	18- hours

TradeUnionsAct1926–Definition–Registration–RightsandPrivileges–Cancellation ofregistration-Politicalfund–IndustrialDisputesAct1947–Provisionsrelatingtostrike, lockout, retrenchment,Layoff andclosure– Machineryto solve disputes.

Unit:3	PaymentofBonus Act	18- hours

PaymentofBonusAct1965–MeaningofGrossProfit–Computationofavailableandallocable surplus–Eligibilityforbonus–MinimumandMaximumbonus–Exemption–Applicability of the act–Payment of wagesAct1936–permissible deductions–Time and Mode of payment– Minimumwages Act 1948– TheTamilNadu Payment ofsubsistenceAllowanceAct 1981.

Unit:4	Socialsecurity Legislation	18- hours

SocialsecurityLegislation–EmployeesStateInsuranceAct1948–Definition–MedicalBoard–Purpose forwhichfundscan bespent–Benefits–EmployeesprovidentFundsandmiscellaneous ProvisionsAct1952– Scope–Object–ApplicationoftheAct–Definition–EmployeesPF Scheme–EmployeesFamily pensionschemeandFund–Workmen'scompensationAct1923–Employer'sliability andNon-liability–Waysopentoworkmenforclaimingcompensation– Disability–Partial– Permanent– Total disablement– Accusation – Diseases.

Unit:5	PaymentofGratuity Act	18- hours
ThePaymentofGratuityAct1972–Gratuity–Scopeandcoverage–Definition–Paymentof Gratuity–CompulsoryInsurance–ProtectionofGratuity–EnvironmentalProtectionAct–The Industrial Employment (Standingorder)Act 1946.		
	TotalLecturehours	90- hours

Books forStudy	
1	KapoorN.D,"ElementsOfIndustrialLaw", NewDelhi,Sultanchand&Sons,2018.
2	Vaidyanathan .S, Srividhya,"Factory Laws Applicable in Tamil Nadu",Chennai,MadrasBook Agency,2003.
Books forReferences	
1	TheChild labour(Protection &Regulation)-Madras Book AgencyAct 1986
2	TheTamil Nadu Payment of Subsistence-MadrasBook AgencyAthouranceAct 1981
3	TheEnvironment (Protection) Act 1986-Professional Book Publishers-
RelatedOnlineContents	
1	https://www.icsi.edu/media/webmodules/publications/
2	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf

Mappingwith ProgrammeOutcomes

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	SERVICESMARKETING	L	T	P	C
Core/Elective/ Supportive	**ELECTIVE**	**6**			**4**
Pre-requisite	**Basic knowledge on service Marketing**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto enablethe students to:

1. Understand theconceptsof servicemarketingmanagement.
2. Learnabout servicemarketingprocess for different types of products and services.
3. Understand the tools used bymarketingmanagersin decision situations.
4. Knowmore about marketingmixforselected marketingservices.
5. Get insightin servicequality.

On thesuccessful completion ofthe course, student will be able to:

1	Explain the natureof services,and distinguish between products and services	K2
2	Identifythe major elements needed to improvethemarketingof services	K3
3	Analyzetherole of relationship marketingandcustomer serviceinadding value to the customer's perception ofaservice	K4
4	Examine the keymarketingservices and marketsegmentation	K4
5	Evaluateservicequality,measurement,causesand problems, principles guidingimprovingof 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–Classificationofservices–Characteristicfeaturesofservices–Growthofthe servicesector – Economicpolicyonservices– Differences betweengoodsand services.

Unit:2	**ServiceMarketing**	**18 hours**

Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing– Managingdemand and supplyin servicebusiness.

Unit:3	**MarketingMix**	**18 hours**

Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing–EntertainmentMarketing–EducationMarketing–CommunicationMarketing–ElectricityMarketing.

Unit:4	**Key Services**	**18- hours**

KeyServicesMarketing:-Bankingservices–Insuranceservices–Transportservices–Tourism services– Hotel services- Consultancy services – Hospital services - Market segmentation.

Unit:5	**ServiceQuality**	**16 hours**
ServiceQuality:-Introduction–MeasurementofServiceQuality–ScopeofService Quality– Tools forachievingServiceQuality – Causes ofServiceQuality– Problems – Principles guidingimprovingof servicequality.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**90 hours**

Books forStudy

1	ReddyP.N, AppannaiahH.R,Dr. Anil Kumar andDr. K. Nirmala,"ServiceMarketing", Mumbai,Himalaya Publications, 2017.
2	JhaS.M,"ServiceMarketing",Mumbai,HimalayaPublications,2015.

Books forReferences

1	Dr. Shajahan.S,"ServiceMarketing",Mumbai,Himalaya Publications,2017
2	Dr. Natrajan.P,"SeviceMarketing",Chennai,MarghamPublications,2019

RelatedOnlineContents

1	https://onlinecourses.nptel.ac.in/noc20_mg12/preview
2	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview

Mappingwith ProgrammeOutcomes

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	

CourseObjectives:

Themain objectives of this course areto enablethe students to

1. Develop andexpandknowledgein theoverallmarketingenvironment of financial service.
2. Understand the keyissues and futuretrends that surround financial servicemarketing
3. Befamiliar with the natureand scopeof various types of financial services.
4. Know about various services related to insurances and its policies.
5. Referringvarious real estate industryabout their classification and its mechanism.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	Recallthe marketingoffinancial services	K2
2	Appreciatehow recent thinkingin marketingand services marketing applies to financial services	K4
3	Identifykeyissues for marketers offinancial services	K3
4	Interpretation ofvariousreforms and types of insuranceservices related to lifeinsurance	K5
5	Discussingabout theconcepts based onreal estateindustryand 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 FinancialMarketin India **15 hours**

FinancialMarketinIndia–FinancialSectorReforms–Money Market–CapitalMarket–Bond Market – Types of Bonds.

Unit:2 Stock Exchanges **15 hours**

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

Unit:3 Plasticcards **15 hours**

Plasticcards–TypesofCard–CurrentTrendsinCreditCardIndustry–BenefitsofPlastic Cards – Disadvantages of Plastic Cards. Bancassurance–Benefits of Bancassurance– Distribution Channels inBancassurance– Successof Bancassurance.

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

Insurance Services–Insurance Sector Reforms– TypesofInsuranceCompanies–Needof Insurance – Types ofInsurancePolicies–Role ofLifeInsurance.

Unit:5 **RealEstateIndustry** **13 hours**

RealEstateIndustry –Concept–Classification–BenefitofRealEstateInvestment–DevelopmentsintheIndianRealEstateMarkets.Securitization:MechanismofSecuritization–

Advantages of Securitization– Securitization in India		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**75 hours**

Books forStudy

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

Books forReferences

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

RelatedOnlineContents

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

Mappingwith ProgrammeOutcomes

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

CourseObjectives:

Themain objectives of this course areto enablethe students to

1.Understand healthcaredecision making
2.Develop skills in applyingmarketingstrategies
3.Predict the environmental trends and opportunities in thehealth sector.
4.Comparingabout variousonlinehealth services related to clinical health care.
5.Assessingabout variousrights and legal aspects related to consumerprotection and safety measures.

On thesuccessful completionof the course, student will be able to:

1	Applythe necessarytools available to marketing managers in healthcare sector	K3
2	Appreciate and exercisecritical judgment in implementingthe marketing strategies in thehealth caresector	K5
3	Solvereal-lifeproblems and provide solutions to challenges	K6
4	Analyze various onlinecriticaljudgment in implementingthe marketing strategies in thehealth caresector	K4
5	Adapt various legal systems related to consumerrights&protection, promotion agencies andfood nutrition's inindia	K6

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

Unit:1	Marketingplansfor services	15 hours

Marketingplansforservices:process,strategyformulation,resourceallocationandmonitoring servicescommunications- customer focused services-servicequality-SERV QUALmodel.

Unit:2	Hospitalservices	15 hours

Hospitalservices-SelectingHealthCareProfessionals-EmergingtrendsinMedicareMarketing Medicare– Thrust areasforMedicareservices.

Unit:3	MarketingMixforHospitals	15 hours

MarketingMixforHospitals-ProductMix-PromotionMix-PriceMix-PlaceMixStrategic MarketingforHospitals.

Unit:4	OnlineHealth Services	15 hours

OnlineHealthServices-OrganizationofOnlineHealthCareBusiness-On-lineMarketingand On-linefinancial &clinical transaction.

Unit:5	Legalsystem	13 hours
Legalsystem:ConsumerRights&Protection,medicinesafetyrules-Food&NutritionSecurity inIndia-Health Promotion Agencies.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**75 hours**

Books forStudy	
1	JhaS.M,"ServiceMarketing",Mumbai,HimalayaPublications,2015.
2	Dass K Sujatha, "ChangingTrends in Health &Nutrition",IshaBooks,2016.
Books forReferences	
1	SheaffRod, "Marketingfor Health services: A framework forcommunications, evaluation & Total QualityManagement", 2015
2	WoodruffeHelen,"ServiceMarketing", Prenticehall,2018.
RelatedOnlineContents	
1	www.courseerra.org
2	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview

Mappingwith ProgrammeOutcomes

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

CourseObjectives:

Themain objectives of this course areto enablethe students to :

1. Understand the structure,nature and operatingcharacteristics of thedifferent sectors ofthe hospitalityindustry: foodservice, lodgingand tourism
2. Obtain an appreciation ofthe various functions ofmanagement and their interrelationships with other keyconcernsof managers such as marketing, financeand human resource management
3. identifytheroleof managers in the hospitalityindustryand to highlight their principal responsibilities.
4. Makeunderstand the classification ofhotels byphysicalcharacteristics.
5. Summarizehospitalityservices and behaviouralprofileof users related to hotel marketing in indian perspective.

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

1	Remember technologyfor theproduction and management oftravel and hospitalityexperiences.	K1
2	Plan, lead, organize andcontrol resources for effective and efficient travel and hospitalityoperations.	K2
3	Makeuseof themarketingstrategies for travel andhospitality destinationsand organizations.	K3
4	Discuss about various hospitalityservicesand its classification of hotelsbypricelevel.	K6
5	Examine the variousbehavioural profileof usersand related to hotel marketingin indianperspective.	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 – TourisminIndia–FutureofTourism–BasicandGeographicalComponentsofTourism–Definitions of Tourist and Foreign Tourist– Elements of Tourism.

Unit:2	TouristDestination	18 hours

India–ATouristDestination-TourismMarketing:theconcept–usersofTourism Services–ProductPlanningandDevelopment–MarketSegmentationforTourism–Marketing Information System forTourism

Unit:3	MarketingMixfor Tourism	18 hours

MarketingMixforTourism–theProductMix–PromotionMix–PriceMix–thePlace Mix– the people – TourismMarketinginIndian Perspective.

Unit:4	Hospitality Services	18- hours
Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels bypricelevel.		
		16 hours
Unit:5	Behaviouralprofile ofusers	
Behaviouralprofileofusers–MarketInformationSystemforHotels–ProductPlanning and Development– MarketingMixforHotels– Hotel MarketinginIndian Perspective.		
Unit:6	Contemporary Issue	2 hours
Online assignmentand onlineseminar		
	TotalLecturehours	90 hours

Books forStudy

1	Ghosh Bishwanath,"Tourismand Travel Management ",Noida,VikasPublication HouseLtd, 2017
2	BhatiaA.K,"InternationalTourismManagement",New Delhi,SterlingPublishers Pvt.Ltd, 2016

Books forReferences

1	JhaS.M,"ServiceMarketing", Mumbai,HimalayaPublications,2015.
2	Dr. Natrajan.P,"SeviceMarketing", Chennai,MarghamPublications,2019

RelatedOnlineContents

1	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview
2	https://onlinecourses.nptel.ac.in/noc21_mg52/preview

Mappingwith ProgrammeOutcomes

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 MARKETSAND INSTITUTIONS	L	T	P	C
Core/Elective/ Supportive	**ELECTIVE**	**6**			**4**
Pre-requisite	**Basic knowledge onfinancialmarket and Institutions**	**Syllabus Version**		**2023-24**	

CourseObjectives:

Themain objectives of this course areto enablethe students to

1. Understand the overviewofIndian financial system and securities exchangeboard ofIndia.
2. Acquireknowledgeinbanking,smallsavings,providentfunds,unittrustofIndiaandmutual funds.
3. Beawareonthenonbankingfinancialintermediariesandnonbankstatutoryfinancial organizations.
4. Explain investment information and credit rating agencyofIndiaLimited.
5. Defining basicconceptsrelatedtofinancialinstitutions,moneymarketinstitutions,and InvestmentInformation and CreditRatingAgencyofIndiaLimited.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	DescribeIndianFinancialSystemandsecuritiesexchangeboardof India.	K1&K2
2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.	K2
3	Explore activities ofnon-financial banking	K4
4	Assess about various investment information andcreditratingagency	K5
5	Identifyaboutvariousfinancialinstitutionsandrelatedtoitsworking and functions	K3

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

Unit:1	**Introduction**	**18 hours**

FinancialMarkets–AnOverview–Money Market–CallMoney Market–Commercial PaperMarket–CommercialBillMarket–CertificateofDeposit(CD)Market–TreasuryBill Market – Government orGilt-edged Securities Market.

Unit:2	**CapitalMarket**	**18 hours**

CapitalMarket–AnOverview–CapitalMarketInstruments–CapitalMarketReforms–NewIssueMarket(NIM)–DebtMarket–ForeignExchangeMarket–DerivativesMarket- Over theCounterExchangeofIndia (OTCEI).

Unit:3	**FinancialServices Institutions**	**18 hours**

Financial Services Institutions – Clearing corporation of India Limited (CCIL) –– Discount and FinanceHouseofIndiaLimited (DFHIL).

Unit:4	**Rating Agency**	**18- hours**

Investment InformationandCreditRatingAgencyofIndiaLimited(ICRA) -Credit RatingandInformationServicesofIndiaLimited(CRISIL) ––NationalSecuritiesDepository Limited (NSDL) – Securities TradingCorporationofIndiaLimited (STCI).

Unit:5	**FinancialInstitutions**	**16 hours**
Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**90 hours**

Books for Study

1	TripathyNalinaPrava,"Financial Services,NewDelhi,PHI Learning,2007.
2	BoleL.M,"FinancialInstitutions and Markets",Chennai,McGrawHill Education (India) PvtLtd,2010.

Books forReferences

1	Khan M.Y, "Financial Services" Chennai,McGrawHill Education (India)PvtLtd,2016.
2	DrAnbarasu D Josheph&Others,"Financial ServicesNewDelhi, Sultan Chand &Sons, 2015.

RelatedOnlineContents

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

Mappingwith ProgrammeOutcomes

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:

Themain objectives of this course areto enablethe students to

1. Understand the overviewofIndian Financial System and securities exchangeboard ofIndia.
2. Acquireknowledgeinbanking,SmallSavings,ProvidentFunds,UnitTrustofIndiaand Mutual Funds.
3. Beawareon different platforms fortradingof securities ofvarious companies.
4. Taughtabout E-commerceAct andInternet StockTrading.
5. Summarize about various concepts related internet stock trading features and SEBIfunctions.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	Describe Indian stock exchanges and securities exchangeboardof India.	K1&K2
2	Classifyandregulatethetradingtransactionswithproperrulesand regulations.	K2
3	Explore activities ofthe investors of stock exchange	K4
4	Determine the securities contracts regulation act and important provisions related to SEBIfunctions workings.	K5
5	Examine various basic concepts of internet stocktrading features	K4

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

Unit:1	Introduction	15 hours

StockExchange-MeaningandFunctions–World'sStockExchanges–IndianStock Exchanges-OriginandGrowth-OrganisationStructure-ModeofOrganisation-Membership- Stock Exchange Traders– Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Tradingof Securities.

Unit:2	Stock Exchange RegulatoryFramework	15 hours

StockExchangeRegulatoryFramework-UndertheSEBIAct,BSCCAct,Defenceof IndiaRule, CapitalIssuesControlAct1947, SecuritiesContractAct1956, SecuritiesContracts Rules1957–Profileof IndianStockExchanges-BSE,NSE,etc.,-RestructuringIndianStock Exchanges-Demutualization.

Unit:3	Listing	15 hours

Listing-Meaning,Characteristics,Steps,Legalprovisions,Benefits,Consequencesof Non-Listing–Delisting–InsiderTrading–Speculation-SpeculationVs.Gambling-Investors Vs Speculators –Investor Protection.

Unit:4	SecuritiesContracts	15- hours

TheSecuritiesContracts(Regulation)Act,1956-Importantprovisions–SEBI-Functions and working.

Unit:5	**InternetStock Trading**	**13 hours**
Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet StockTrading-IPOsontheInternet-e-IPO–E-commerceActandInternetStockTrading–StockIndexFutures.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**75 hours**

Books forStudy	
1	Khan M.Y, ”Financial Services”Chennai,McGrawHillEducation (India)PvtLtd,2016.
2	DrAnbarasu D Josheph&Others,”Financial ServicesNewDelhi, Sultan Chand &Sons, 2015.
Books forReferences	
1	BoleL.M,”FinancialInstitutions and Markets”, Chennai,McGraw Hill Education (India) PvtLtd,2010.
2	Gordon E &NatrajanK,”Financial Markets and Services”, Mumbai,Himalaya Publications,2019.
RelatedOnlineContents	
1	https://www.nseindia.com/
2	https://onlinecourses.nptel.ac.in/noc20_mg10/preview

Mappingwith ProgrammeOutcomes					
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	FUTURESAND OPTIONS	L	T	P	C
Core/Elective/ Supportive	**ELECTIVE**	**5**			**4**
Pre-requisite	**Basic knowledge on Derivatemarket**	**Syllabus Version**	**2023-24**		

CourseObjectives:

Themain objectives of this course areto enablethe students to:

1. Providedelegates with agoodunderstandingof how thefuturesand options markets work, together with the functions of the clearinghouse.
2. Understand and valuatethebasic derivatives and their applications in the financialrisk management and investment.
3. Learn thetheoretical underpinningsand the practical applications in real world of derivativesecurities.
4. Learn thetheoretical underpinningsand the practical applications in real world of derivativesecurities.
5. Defining various types ofpayofffor buyerand identifyingcommodity markets

On thesuccessful completion ofthe course, student will be able to:

1	Recallthe concepts andmarket mechanics ofdifferent types of financial derivatives	K1
2	Analyzehowfinancial derivatives arevalued, basedon the no-arbitrageand risk-neutralvaluation approaches	K4
3	Evaluatethe instrumentsthat can beused to implement risk management strategies.	K5
4	Explain various payoffforbuyer of futuresandotheroptions like hedgingand speculation.	K2
5	Identifythe evolution ofcommoditymarketsandexchanges inIndia.	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, economicforever ofderivatives market.

Unit:2	IndexDerivatives	15 hours

IndexDerivatives–Indexnumber–economicsignificanceofindexmovements–types ofIndices – desirable attributes of an index– Derivatives in Niftyand Sensex.

Unit:3	Forward contracts	15 hours

Forwardcontracts-Limitationsofforwardmarkets–futures–Distinctionbetween FutureandForwardcontracts–Futuresterminitoryoptions–Optionsterminitory,Calloptions and Put option.

Unit:4	Pay offfor Buyer	15 hours
Payoffforbuyer(longfutures)offutures–payoffforseller(shortfutures)offutures –Hedging,speculationandarbitrage–Optionspayoff–pay offprofitforbuyerofcalloptions – payoffprofit forwriterof calloptions. Hedging and speculation in options.		
Unit:5	**Commodity Markets**	**13 hours**
EvolutionofCommodityMarkets–CommoditymarketsinIndia–NewyorkMercentile Exchange-LondonMetalExchange,ChicagoBoardofTrades–TokyoCommodityExchange, Chicago Mercantile Exchange.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**90 hours**

Books forStudy	
1	Somanthan, “Derivatives”,Chennai,McGraw HillPublishingCompany Limited ,2017
2	BoylePatrick&McDougallJessi,”Trading andPricing Financial Derivatives: A Guide to Futures, Options, and Swaps”,Paperback,2018.
Books forReferences	
1	GuptaS.L," Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017
2	Kolb WRobert&Overdhal A James,”FinancialDerivatives:Pricingand Risk Management”,NewJersy,John Wiley&Sons,2009.
RelatedOnlineContents	
1	https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2	https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056

MappingwithProgrammeOutcomes					
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	6			4
Pre-requisite		Basic knowledge on Derivative market	Syllabus Version		2023-24	

CourseObjectives:

Themain objectives of this course areto enablethe students to

1.Discoveringvarious concepts based on investments and securityanalysis.
2.Definetechnicalanalysisand contrast it with fundamental analysis.
3.Explain the logic behind technical analysisand companyanalysis.
4.Discuss thebasic tools used bytechnical analysts.
5.Explainingthe conceptsbased on moving averages, charts and its related functions.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	Examine various concepts related to investment and approaches to securityvaluation.	K4
2	Outlinethe theoreticalcontexts of the fundamental and technical analysis	K2
3	Summarizework on the basic tools used bytechnical analysts	K5
4	Determinethe various theoryand technical analysis related meaning	K5
5	Evaluatesecurities bymeasuringthe intrinsicvalueof stock	K5

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

Unit:1Introduction **18 hours**

Investment-meaning– importance–securityanalysis –riskandreturn–various approaches to securityvaluation.

Unit:2Fundamentals analysis **18 hours**

Fundamentals analysis– meaning– Marketanalysis–Indices of NSE andBSE

Unit:3Industry analysis **18 hours**

Industryanalysis– meaning– methods -Companyanalysis– meaning– methods.

Unit:4Technicalanalysis **18 hours**

Technicalanalysis– meaning– DowTheory– Elliot WaveTheory

Unit:5Moving Averages **16 hours**

MovingAverages– Charts– MACD -relative strengths.

Unit:6Contemporary Issue **2 hours**

Online assignmentand onlineseminar

TotalLecturehours **90 hours**

Books forStudy	
1	BhallaV.K ,"Investment ManagementNew Delhi, S-Chand &Co, 2007.
2	Kevin s,"SecurityAnalysis and PortfolioManagement",NewDelhi, PHILearning,2006.
Books forReferences	
1	ChandraPrasanna, "Investment Analysisand PortfolioManagement"Chennai,McGraw HillEducation (India)PvtLtd,2021
2	Avadhani V.A,"Investment Management" Mumbai,HimalayaPublications,2012.
RelatedOnlineContents	
1	https://nptel.ac.in/courses/110/105/110105036/
2	https://nptel.ac.in/courses/110/105/110105035/

Mappingwith ProgrammeOutcomes

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

CourseObjectives:

Themain objectives of this course areto enablethe students to
1.Befamiliar with the process ofinternational and domestictradeprocedures.
2.Form abaseof policyframework in international trading with special emphasisonIndia.
3.Appraise them of the documentation procedures and its sanctityin internationalbusiness.
4.To knowmore about international investments and factors affectinginternational investments
5.SummarizeMultinational Corporation and about theGlobalizations

On thesuccessful completion ofthe course, student will be able to:

1	Rememberthemajormodelsofinternationaltradeandbeabletodistinguish between them in terms oftheir assumptions and economicimplications	K2
2	Applytheprincipleofcomparativeadvantageanditsformalexpressionand interpretation withindifferent theoretical models	K3
3	Discussthetheoryofinternationaltradeaswellasinternationaltradepolicy and to demonstrate therelevanceof thetheory	K6
4	Analyzethe variousinternationalinvestmentsanditslimitations,factors affected byinvestmentIndian 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 importanceofInternationaltrade–CounterTrade–FormsofCounterTrade–Reasonsfor Growth ofCounterTrade– Global Tradeand DevelopingCountries.

Unit:2	InternationalcommodityAgreements	18 hours

InternationalcommodityAgreements–Quotaagreements,BufferstockAgreements–Carts–StateTrading–BilateralandMultilateralcontracts.GainsfromTrade–TermsofTrade – Factors influencingtheterms of trade.

Unit:3	Tariff	18 hours

Tariff–Meaning–Tariffs,TaxesandDistortions–ImportsTariffsandExportTaxes–Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Tradebarriers.

Unit:4	InternationalInvestments	18 hours

International Investments – Types of Foreign Investment – significance of Foreign Investments–LimitationsandDangerousofForeignCapital–FactorsaffectingInternational Investment– ForeignInvestment by Indian companies.

Unit:5	**MultinationalCorporation**	**16 hours**
MultinationalCorporation–DefinitionandMeaning–ImportanceofMNCS–benefits of MNCs–Criticism–Globalizations–Meaning–stages–Essentialconditionsfor Globalization–ImplicationsandImportance ofGlobalization–Benefits–Obstaclesto Globalization in India –FactorsfavoringGlobalization.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**90 hours**
Books forStudy		
1	Markusen R James, William R Melvin, Kaempferh Melvin, Maskus E Keith,"International Trade– Theoryand Evidence"Chennai,McGrawHillEducation (India)PvtLtd,2017.	
2	CherunilamFrancis,"International Trade and Export Management"Mumbai,Himalaya Publications, 2015.	
Books forReferences		
1	CherunilamFrancis"International Business",NewDelhi, PHI LearningPvt.Ltd,2016.	
2	NatrajanP ,"International Business", Chennai,MargamPublications, 2019.	
RelatedOnlineContents		
1	https://onlinecourses.nptel.ac.in/noc20_mg54/preview	
2	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	

Mappingwith ProgrammeOutcomes					
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

<table>
<tr><td>Course code</td><td></td><td>EXPORT AND IMPORT PROCEDURE</td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core/Elective/Supportive</td><td>ELECTIVE</td><td>5</td><td></td><td></td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>Basic knowledge onEXIM</td><td colspan="2">Syllabus Version</td><td colspan="2">2023-24</td></tr>
<tr><td colspan="7">CourseObjectives:</td></tr>
<tr><td colspan="7">Themain objectives of this course areto enablethe students to
1.Learn theexport and import tradeprocedure
2. Knowthe functions of export and import promotion council
3.Learn theroleofexport and import consultancylike excise procedures
4.Give an understa
ndingabout theexport and import warehousing laws and theirregulations
5.Learn thecustompracticewhile importinganddocumentation related torules and regulations</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td colspan="7">ExpectedCourseOutcomes:</td></tr>
<tr><td colspan="7">On thesuccessful completion ofthe course, student will be able to:</td></tr>
<tr><td>1</td><td colspan="4">Recallthe export and import licensingprocedure</td><td colspan="2">K1</td></tr>
<tr><td>2</td><td colspan="4">Explain the functions of export and import promotion council</td><td colspan="2">K2</td></tr>
<tr><td>3</td><td colspan="4">Analysethe knowledgeabout customs procedure</td><td colspan="2">K4</td></tr>
<tr><td>4</td><td colspan="4">Evaluatethe tradingprocedure</td><td colspan="2">K5</td></tr>
<tr><td>5</td><td colspan="4">Applytheexport and import procedureforthegiven project</td><td colspan="2">K3</td></tr>
<tr><td colspan="7">K1 -Remember; K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6 – Create</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:1</td><td colspan="4">Introduction</td><td colspan="2">15 hours</td></tr>
<tr><td colspan="7">Exports– RecentmeasurestoboostCountry'sExports–Rulesforsuccessfulexporting –Preliminariesforstartingexportbusiness–Deemedexportsanditsbenefits–Financefor Exports.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:2</td><td colspan="4">Categories ofexporters</td><td colspan="2">15 hours</td></tr>
<tr><td colspan="7">DifferentCategoriesofexporters-RegistrationofExports–AppointingOverseas https://onlinecourses.nptel.ac.in/noc20_mg54/previewagents–Obtaininganexportlicense–Arrangingfinancefor exports– Packing goods for exports– Marketing goods for export.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:3</td><td colspan="4">Excise procedure</td><td colspan="2">15 hours</td></tr>
<tr><td colspan="7">Exciseprocedure–InsuringgoodsagainstMarinerisks–Preparingexportdocuments –InstitutionalsupportforExports–Compulsoryqualitycontrolandpre-shipmentInspection –Labeling– Shippingand customs clearanceofgoods.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:4</td><td colspan="4">Import TradelawinIndia</td><td colspan="2">15 hours</td></tr>
<tr><td colspan="7">ImportTradelawinIndia–PreliminariesforstartingImportBusiness–Registration ofImporters–arrangingfinanceforImport–ArrangingletterofCreditforImports–Balance of Payments–Liberalization ofImports.</td></tr>
<tr><td colspan="7"></td></tr>
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Unit:5	Retirement ofImport Documents	13 hours
Retirement of Import Documents and RBI‟s directives for making payment for Imports–CustomsclearanceofImportedGoodsandpaymentsofcustomsDuty–Imports under special schemes.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	Total Lecturehours	**75 hours**

Books forStudy

1	KhuranaP.K ,"Export management"Noida,NewDelhi,Galgotia,2018
2	BalagobalT.A.S,"Export Management"Mumbai,Himalaya Publications,2019.

Books forReferences

1	Mahajn M.I,"AGuideonExport Policy, Procedure and Documentation",Mumbai, Snow white publications, 2015

RelatedOnlineContents

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

Mappingwith ProgrammeOutcomes

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	

CourseObjectives:

Themain objectives of this course areto enablethe students to
1.Reduce global poverty and improve people's living conditions and standards through facilitatinginternal tradeinstitutions
2.Provideinformation about export promotion inIndia and related to its agencies.
3.Support sustainable economic, social and institutional development on international trade
4.Promote regional cooperation and integrationon facilitatingthe international trade.
5.Assessingvariousinternationalmonetaryfundandinternationaldevelopmentfundandits features.

ExpectedCourseOutcomes:

On thesuccessful completion ofthe course, student will be able to:

1	Demonstrate therole andsignificanceofforeign trade and its markets withits impact on various sectors in the economy.	K2
2	Recallthe conditions of financial markets and its impact in facilitating the international trade	K1
3	Evaluatethe awarenesson the changes in thecomposition as wellas direction offoreign tradeafter international tradeand know thecauses and effects of deficits in thebalanceof payments in facilitating institutions.	K5
4	Examineinternational monetaryfundandconcepts its principles	K4
5	Identifyvarious conceptsbased on international development association and features	K3

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

Unit:1	Exportpromotion inIndia	15 hours

ExportpromotioninIndia-DepartmentofCommerce-Functionaldivisions-Advisory bodiesCommodity organizations-Exportpromotioncouncils(EPCs)-CommodityBoards-Autonomousbodies- ServiceInstitutionsand organizations-Governmenttradingorganizations-Statetrading corporations-MajorSTC‟sinIndia-Stateexport–Promotionagencies- Impediments in export promotion.

Unit:2	Role ofRBI inexportfinance	15 hours

RoleofRBIinexportfinance–Roleofcommercialbanks-SmallIndustrialDevelopment BankofIndia (SIDBI)- Objectives-Schemes-ExportandImportbankofIndia (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-ObjectivesofIPRSbenefits-Limitations-Procedure ofdisputesettlement–WTOandanti dumpingmeasures Evaluation ofWTO-drawbacks/Criticisms.

Unit:4	**IMF**	**15 hours**
InternationalMonetary Fund(IMF)-Objectives- Organizationandmanagement-ResourcesFinancing facilities-Conditionsonborrowers-Specialdrawing rights-WorldBank-PurposeOrganization structure-Guidingprinciple-Leadingprograms.		
Unit:5		**13 hours**
International Development Association (IDA)-Objectives-Memberships – Loan assistanceInternationalFinancialCorporation (IFC)- Objectives-Mainfeatures-Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International tradecentre.		
Unit:6		**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**75 hours**

2	Rao PSudha,"International Business",Mumbai,Himalaya Publications,2016

Books forReferences

1	CherunilamFrancis"InternationalBusinessenvironment",NewDelhi, PHILearningPvt.Ltd ,2016.
2	Acharya&Jain,"Export Marketing",Achayaand Jain,Mumbai,Himalaya Publications,2013.

RelatedOnlineContents

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

Mappingwith ProgrammeOutcomes					
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		

CourseObjectives:

Themain objectives of this course are to enablethe students to

1. Understand the international trade environment, strategies and management.
2. Applyconcepts, principles and theories to international tradesituations.
3. Beawareon the differentthinkingand viewpointsof diverse cultures.
4. Knowingmore about import and export laws related to regulations.
5. Providinginformation about theglobal trades towards developingcountries facing problems

On thesuccessful completion ofthe course, student will be able to:

1	Identifythe basic differencebetween inter-regional and international trade	K2 &K6
2	Applythe legal framework in the real lifebusinesses related to foreign traderegulations inIndia.	K3
3	EvaluateIndia's international tradeperformance about itsobjectives and principles.	K5
4	Identifyvarious conceptsrelated to imports related to law ofprotection theirrights	K3
5	Discovermore aboutglobal trades and developingcountries and major problems faced bysectors.	K4

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

Unit:1	**DevelopmentofForeignTradePolicy**	**18 hours**

DevelopmentofForeignTradePolicy-IndiansForeignTradesince1951-EXIMpolicy 1992-1997-Objectives–Features; 1997-2002 policy-Salient features; EXIM policy2002-2007 - Features; Foreign Trade Policy2004-2009 -Salient features.

Unit:2	**Legalframework ofIndia'sforeigntrade**	**18 hours**

LegalframeworkofIndia'sforeigntrade–Foreigntrade(Developmentandregulation) Act,1992–ForeignTradeRegulationRules,1993-ForeignTrade(Exemptionfromapplication of rules in certain cases)Order 1993 – Exchangecontrol regulation inIndia.

Unit:3	**India's exporttrade**	**18 hours**

India'sexporttrade–Historicalprospective-Trends–Compositionofexporttrade–Directionofexportsofprincipalproducts–Exportofservices–Exportpromotion–Objectives – Promotion measures– EOUs, EPZsand SEZs.

Unit:4	**Imports**	**18- hours**

Imports-Technologyimportcontract-Technologypolicyandenvironment–selection and transfer issues –Lawof protection ofintellectual Propertyrights, Patents andTrademarks

Unit:5	**Globaltradeand developing countries**	**16 hours**
Globaltradeanddevelopingcountries–HighlightsofIndian'stradeperformances-DeterminantsofExportandImport–MajorproblemsofIndia'sexportsector–Impactofrecent changes in foreign tradepolicy.		
Unit:6	**Contemporary Issue**	**2 hours**
Online assignmentand onlineseminar		
	TotalLecturehours	**90 hours**

Books forStudy

1	CherunilamFrancis“Industrial Tradeand Export Management”,NewDelhi,PHI Learning Pvt.Ltd,2015.
2	BalagobalT.A.S,”Export Management”Mumbai,Himalaya Publications,2019.

Books forReferences

1	Keegan,”Global MarketingManagement”,NewDelhi,Pearsons Education,2018.

RelatedOnlineContents

1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview
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Mappingwith ProgrammeOutcomes

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 GraduateinCommerce with any Specialization

DURATION OFTHEPROGRAMME

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

COURSE OFSTUDYAND SCHEME OFEXAMINATION

ThecourseofstudyandschemeofexaminationfortheM.Comcourseshallconsistofthe following: