

M.Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 3AA

2023 – 2024 onwards



BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)

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

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



| Program Specific Outcomes (PSOs) | |
|---|---|
| After the successful completion of M.Com. program, the students are expected to | |
| PSO1 | Undertake a research work with specializations |
| PSO2 | Use software tools to carry out a specified financial analysis of a business application |
| PSO3 | Apply the knowledge gained during the course of the program to solve the real time problems |
| PSO4 | Meet the needs of industry 4.0 |
| PSO5 | Communicate effectively with professionals |



| Program Outcomes (POs) | |
|---|---|
| On successful completion of the M.Com program | |
| PO1 | To ensure all round development of personality required for an executive |
| PO2 | To build necessary skills concerning commercial theories and applications to business by using business analytics |
| PO3 | To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments |
| PO4 | To develop a broad range of business skills and commercial knowledge, development of general and specific capabilities to meet the current and future expectations of business and industry |
| PO5 | To enrich the necessary competencies and creativity to undertake entrepreneurship as a desirable and feasible career option |



M.Com Curriculum

(For the students admitted during the academic year 2023 – 2024 onwards)

| Course Code | Title of the Course | Credits | Hours | | Maximum Marks | | |
|--|---|-----------|--------|-----------|---------------|-----|-------------|
| | | | Theory | Practical | CIA | ESE | Total |
| FIRST SEMESTER | | | | | | | |
| | Managerial Economics | 4 | 6 | - | 25 | 75 | 100 |
| | Corporate Accounting | 4 | 6 | - | 25 | 75 | 100 |
| | Information Technology in Business | 4 | 6 | - | 25 | 75 | 100 |
| | Marketing Management | 4 | 6 | - | 25 | 75 | 100 |
| | Elective-I : | 4 | 6 | - | 25 | 75 | 100 |
| SECOND SEMESTER | | | | | | | |
| | Business Research Methods | 4 | 5 | - | 25 | 75 | 100 |
| | Principles of Taxation-I | 4 | 5 | - | 25 | 75 | 100 |
| | Applied Cost Accounting | 4 | 5 | - | 25 | 75 | 100 |
| | Human Resource Management | 4 | 5 | - | 25 | 75 | 100 |
| | Computer Applications: MS Office & 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 |
| | International Business | 4 | 6 | | 25 | 75 | 100 |
| | Project Work & Viva-Voce (OR) in lieu of Project work, the following two papers may be opted. | 8 | | | 50 | 150 | 200 |
| | Principles and Practice of Insurance | 4 | 6 | | 25 | 75 | 100 |
| | Industrial Law | 4 | 6 | | 25 | 75 | 100 |
| | Elective-IV : | 4 | 6 | | 25 | 75 | 100 |
| Grand Total | | 90 | | | | | 2250 |
| A Student Can Opt Value Added / Certificate Courses and Earn Extra Credits | | | | | | | |

| | | Credits | | | | | |
|----------------------------|---|---------|--|--|--|--|--|
| ONLINE COURSES | | | | | | | |
| *Offered by Swayam | | 2 | | | | | |
| VALUE ADDED COURSES | | | | | | | |
| 1. | Soft Skill Development | | | | | | |
| 2. | Application of Software Packages for Research | | | | | | |
| CERTIFICATE COURSES | | | | | | | |
| 1. | Entrepreneurship Development | | | | | | |
| 2. | Personnel Management and Industrial Relations | | | | | | |

Electives: List of Group of Elective Courses:

(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Services Marketing
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

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



Institutional Training

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

Mark Split Up - CIA

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

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

Project Work and Viva-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 |
| <i>The Student will be evaluated both by Internal and External Examiners (Duly Appointed by the University)</i> | | |





***First
Semester***

| Course code | MANAGERIAL ECONOMICS | | | L | T | P | C |
|---|--|--|--|---------------------|-------------|---|---|
| Core/Elective/ Supportive | CORE | | | 6 | | | 4 |
| Pre-requisite | Basic understanding in economics terminologies | | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | | |
| the main objectives of this course are to: | | | | | | | |
| <ol style="list-style-type: none"> 1. Familiarize the economic theories and law of variable proportion. 2. Make the students to understand the demand determinants. 3. Acquire knowledge in production function, cost and revenue and break even analysis. 4. Lay a foundation on economic models for demand & supply, pricing decisions. 5. Assess the effects of business cycle in a business and industrial sickness. | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion. | | | K1 | | | |
| 2 | Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance. | | | K2 | | | |
| 3 | Apply the types of costs and revenues and Break Even point analysis for business decisions. | | | K3 | | | |
| 4 | Analyze the role of managerial economist in demand analysis, cost and production analysis. | | | K4 | | | |
| 5 | Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Managerial Economics- Introduction | | | 18- hours | | | |
| Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization. | | | | | | | |
| Unit:2 | Demand analysis | | | 18- hours | | | |
| Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning-methods-advantages & disadvantages. | | | | | | | |
| Unit:3 | Production Function | | | 18- hours | | | |
| Production Function- Laws of returns-Law of variable proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production. | | | | | | | |

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

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

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

| Course code | CORPORATE ACCOUNTING | | L | T | P | C |
|--|--|--|---------------------|------------------|---|---|
| Core/Elective/ Supportive | CORE | | 6 | | | 4 |
| Pre-requisite | Broad knowledge in accounting entries | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> 1. Develop the conceptual framework of corporate accounting. 2. Make the students to learn procedure relating to preparation of company final accounts. 3. Educate the students to prepare of statement of affairs and liquidator's final statement. 4. Impart the knowledge relating to banking and insurance companies. 5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting. | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company. | | | K1 | | |
| 2 | Explain the accounts of Amalgamation, Absorption and Alteration of share capital. | | | K2 | | |
| 3 | Prepare accounts at the time of liquidation of companies. | | | K3 | | |
| 4 | Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies | | | K3 | | |
| 5 | Examine the theoretical framework of Human resource accounting, Government accounting Responsibility accounting and Environmental Accounting | | | K4 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Final accounts | | | 18- hours | | |
| Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet. | | | | | | |
| Unit:2 | Amalgamation | | | | | |
| Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction). | | | | | | |
| Unit:3 | Liquidation of companies | | | 18- hours | | |
| Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only. | | | | | | |

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| Unit:4 | Banking companies and Insurance Companies | 18- hours |
| Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only). | | |
| Unit:5 | Inflation accounting | 18- hours |
| Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting-Environmental Accounting. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New Delhi, Himalaya Publishing House, 2016. | |
| 2 | Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015. | |
| 3 | Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015. | |
| Books for Reference | | |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi, Sultan Chand and Sons, 2018. | |
| 2 | Reddy T.S. and Murthy.A “Advanced Accounting”, Volume II, Sixth Edition, Chennai, Margham Publications, 2016. | |
| Related Online Contents | | |
| 1 | https://testbook.com/learn/corporate-accounting/ | |
| 2 | https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf | |

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

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

| Course code | INFORMATION TECHNOLOGY IN BUSINESS | | L | T | P | C |
|--|---|--|---------------------|-------------|------------------|---|
| Core/Elective/ Supportive | CORE | | 6 | | | 4 |
| Pre-requisite | Need awareness on information technology in business | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> 1. Introduce computer hardware to determine software compatibility. 2. Recall types of computer systems. 3. Learn forward data processing systems. 4. Discuss the components of computer system. 5. Impart knowledge about E-Commerce basic concepts, and security issues in the Internet. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Analyze the impact of hardware and software in business | | | | K4 | |
| 2 | Illustrate the internet security aspects and e-business communication modes | | | | K1 & K2 | |
| 3 | Explain the data processing systems. | | | | K2 | |
| 4 | Examine the key features of machine language and input, output devices | | | | K5 | |
| 5 | Develop an application for a e-commerce business | | | | K6 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Hardware and software | | | | 18- hours | |
| Hardware and software: Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband. | | | | | | |
| Unit:2 | Types of computer systems | | | | 18- hours | |
| Types of computer systems – Micro, Mini, Mainframe and Super computers – Analog, Digital and Hybrid computers – Business and Scientific computer systems – First, Second, Third and Fourth Generation computers – Laptop and Note book computers. | | | | | | |
| Unit:3 | Data processing systems | | | | 18- hours | |
| Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks. | | | | | | |

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|--|---|
| Unit:4 | |
| Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages – Assembly languages – High level languages – Flow chart – system flow chart and program flow charts – Steps in developing a computer program. | |
| Unit:5 | |
| E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites . | |
| Unit:6 | |
| Online assignment , Group discussion and seminar | |
| Total Lecture hours | |
| 90- hours | |
| 2 | Bajaj.K.K.“E-Commerce-The Cutting Edge of Business”Eighth Edition, New Delhi McGraw Hill Publications Pvt. Ltd.2017. |
| Books for Reference | |
| 1 | Rajaraman.V “Essentials of E-Commerce Technology” Second Edition, New Delhi, PHI Learning Private Ltd, 2017. |
| 2 | Sanjeev, S “E-Commerce and Digital Models for Business” Third Edition, New Delhi, Arise Publishers and Distributors, 2015. |
| Related Online Contents | |
| 1 | https://onlinecourses.swayam2.ac.in/nou21_cs05/preview |
| 2 | https://onlinecourses.swayam2.ac.in/nou22_cm07/preview |

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

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

| | | |
|---|---|---------------------------------|
| Course code | MARKETING MANAGEMENT | L T P C |
| Core/Elective/ Supportive | CORE | 6 4 |
| Pre-requisite | Basic understanding of the marketing and its applications in decision making is required | Syllabus Version 2023-24 |
| Course Objectives: | | |
| The main objectives of this course are to: | | |
| <ol style="list-style-type: none"> 1. Enable students to classify types of marketing and modern marketing concept. 2. Equip the learners on product planning; appraise pricing system and promotion in the markets. 3. Explain the various kinds of channels of distribution and function of middle man. 4. Enhance practical applications on advertising media. 5. Introduce the agricultural marketing and clarifying market research Vs marketing research | | |
| On the successful completion of the course, students will be able to: | | |
| 1 | Recollect the marketing concepts, types and modern marketing concept | K1 |
| 2 | Illustrate the macro and micro environments of a market and buyer behavior | K2 |
| 3 | Locate the different types of products, product line, product mix and pricing decisions | K3 |
| 4 | Analyze the important of channels of distribution and promotional mix | K4 |
| 5 | Examine the market agricultural produce and marketing research. | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | |
| Unit:1 | Introduction | 18- hours |
| Market: Meaning-types. Marketing: Meaning-types (Relationship marketing-Digital marketing-Augmented marketing-Retail marketing-Event marketing-Green marketing- Demarketing-Remarketing-Social marketing -International Marketing)-importance marketing mix (4P's). Modern marketing concept: factors influencing the marketing concept – marketing system-marketing functions. Marketing Management: Meaning -Definition - Nature- Principles – Importance- Functions -Problems - Differences between Sales Management and Marketing Management. | | |
| Unit:2 | Product | 18- hours |
| Product: Meaning- features-classifications- Product policies: Product Planning and Development-Product Line-Product Mix-Product Branding-Product Packaging – Labeling: meaning-features-importance. Product Life Cycle: Meaning-importance-PLC Chart. Pricing: Objectives-kinds of pricing policy-factors influencing the pricing policy. | | |
| Unit:3 | Channels of Distribution | 18- hours |
| Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against. | | |

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|--|---|------------------|
| Unit:4 | Promotional Mix | 18- hours |
| Promotional Mix: Meaning-importance. Advertising: Meaning-methods-media-advertising copy-qualities of a good advertising copy-evaluation of advertisements. Personal selling: Meaning-importance-duties-qualities of an effective salesman. Sales promotion: Meaning & importance. | | |
| Unit:5 | Marketing Information and Research | 18- hours |
| Marketing Information and Research: Meaning-Importance- Components of marketing research-Market Research Vs Marketing Research. Advantages of Marketing Research. Agricultural Marketing: meaning-features –defects. Regulated market: meaning-features & importance. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Mamoria C B, Suri.R K and Satish Mamoria “Marketing Management”Allahbad, Kitab Mahal,2016 | |
| 2 | Dr. Gupta C.B. and Dr. Rajan Nair N “Marketing Management” New Delhi, S.Chand and sons- 2018 | |
| Books for Reference | | |
| 1 | Pillai R.S.N & Bagavathi- “Modern Marketing”,NewDelhi,S.Chand ,2016 | |
| 2 | Dr.Radha, “Marketing Management”Chennai,Prasanna Publishers,2018 | |
| Related Online Contents | | |
| 1 | https://nptel.ac.in/courses/110/104/110104068/ | |
| 2 | https://www.coursera.org/learn/marketing-management | |

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

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



***Second
Semester***

| Course code | BUSINESS RESEARCH METHODS | | L | T | P | C |
|--|---|--|---------------------|---|------------------|-------------|
| Core/Elective/ Supportive | CORE | | 5 | | | 4 |
| Pre-requisite | Basic research knowledge and application of statistical tools is needed | | Syllabus Version | | | 2023- 24 |
| Course Objectives: | | | | | | |
| the main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> 1. Develop an idea about various research designs and techniques 2. Understand sampling techniques of research and its applications 3. Emphasis the learners in application of appropriate tools in research 4. Make the learners to understand the significance of testing of hypothesis 5. Lay a foundation to become familiar in style of preparing research report. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues | | | | K1 & K2 | |
| 2 | Organize and conduct research in a more appropriate sampling method manner. | | | | K2 | |
| 3 | Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research. | | | | K2 & K3 | |
| 4 | Interpret the data analysis in relation to the research process by testing hypothesis. | | | | K4 | |
| 5 | Write a research report and thesis. | | | | K5 & K6 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction | | | | 18- hours | |
| Business Research: Meaning – Scope – Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design. | | | | | | |
| Unit:2 | Sampling design | | | | 18- hours | |
| Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale-Guttsman scale-Thurston scale. | | | | | | |
| Unit:3 | Statistical tools | | | | 18- hours | |
| Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression. | | | | | | |
| Unit:4 | Testing of Hypothesis | | | | 18- hours | |
| Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and | | | | | | |

| | | |
|--|--|------------------|
| testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test. | | |
| Unit:5 | Interpretation | 18- hours |
| Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report-mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| Total Lecture hours | | 90- hours |
| Books for study | | |
| 1 | Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers, | |
| 2 | Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016 | |
| Books for Reference | | |
| 1 | Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017. | |
| 2 | Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S. Chand & Co. Ltd , 2017 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/cec21_mg21/preview | |
| 2 | https://onlinecourses.swayam2.ac.in/nou22_cm06/preview | |

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

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

| Coursecode | | PRINCIPLES AND PRACTICES OF TAXATION-I | L | T | P | C |
|---|--|--|------------------|---|-----------|-----------------|
| Core/Elective/Supportive | | CORE | 4 | | | 4 |
| Pre-requisite | | Basic understanding of Income Tax Law Principles and Practices | Syllabus Version | | 2023 - 24 | |
| CourseObjectives: | | | | | | |
| <p>The Main Objectives of this course are to enable the students to</p> <ul style="list-style-type: none"> . Enable this course to understand of the computation of various entities. . Acquire the knowledge of the tax collection and administration. . Deep knowledge of latest provisions of income tax act. . Develop application and analytical skill of the provisions of income tax law for income tax planning and management. . To get the practical understand of return filling and Reply of notice. | | | | | | |
| ExpectedCourseOutcomes: | | | | | | |
| Onthesuccessfulcompletionofthecourse,student will beableto: | | | | | | |
| 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) | | | | | | |
| Unit:2 | Various Heads of income and computation. | | | | | 26 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 | | | | | 18-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 | | | | | | |
| Unit:4 | Administrative Authorities and procedures for Assessments | | | | | 18-hours |
| (a) Returns & PAN (b) Intimation | | | | | | |

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| (c) Brief concepts of Assessment u/s 140A, 143 and 148. | | |
| Unit:5 | ICDS and Online e-filing | 18-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 Lecturehours | 90- hours |

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Booksfor study

| | |
|---|---|
| 1 | 1.Gaur V.P. & Narang D.S, "Income Tax Law and Practice" New Delhi, Kalyani Publication 2022 |
|---|---|

BooksforReference

| | |
|---|--|
| 1 | Dr. Mehrotra.H.C.& Dr. Goyal S.P, "Income Tax law and Practice, Agra, Sahitya Bhawan Publications, 2022 Dr.vinod k.singhanian and Dr.kapil Singhanian 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 knowledge in cost accounting | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. Provide knowledge of cost accounting and cost sheet. | | | | | |
| 2. Make learners to understand the costing aspects on material and labor. | | | | | |
| 3. Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non- manufacturing companies. | | | | | |
| 4. Make clear about overhead and process costing methods. | | | | | |
| 5. Enrich the various methods relating to job, service, batch and contract costing | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the classification of cost, methods and techniques | | | | K1 |
| 2 | Evaluate cost sheet and material and labor control | | | | K5 |
| 3 | Analyze cost control and cost reduction tools and techniques | | | | K4 |
| 4 | Solve labor, overhead and process costing methods | | | | K2 |
| 5 | Reconciliation of cost and financial accounting. | | | | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| Cost Accounting Meaning-definitions-nature- significance – Differences between financial and cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Classification of costs- Preparation of cost sheet – Tender and Quotation. | | | | | |
| Unit:2 | Material | 18- hours | | | |
| Material: Need for material control- tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials – EOQ. Bin Card: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO –Simple average method-Weighted average method. | | | | | |
| Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning & importance- Taylor’s Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes – effects- methods of reduction of labour turnover. Overtime and Idle time: meaning-causes-techniques of Control. | | | | | |
| Unit:3 | Overheads | 18- hours | | | |
| Overheads: Meaning – Classification – Allocation-Absorption- Apportionment of Overheads – Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)- Computation of Machine Hour Rate-Over absorption and Under absorption – Meaning and causes. | | | | | |

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| Unit:4 | Process Costing | 18- hours |
| Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit-Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause. | | |
| Unit:5 | Operating Costing | 18- hours |
| Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation –reasons for disagreement in profit. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015. | |
| 2 | Madegowda.J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015. | |
| Books for Reference | | |
| 1 | Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016. | |
| 2 | Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai, Margham Publishers, 2017. | |
| Related Online Contents | | |
| 1 | https://students.icai.org/?page_id=5208 | |
| 2 | https://www.coursera.org/projects/introduction-cost-accounting | |

Mapping with Programme Outcomes

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

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

| | | | | | | | |
|---|--|--|--|-------------------------|----------------|------------------|----------|
| Course code | HUMAN RESOURCE MANAGEMENT | | | L | T | P | C |
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Understanding of effective interpersonal skills of employees in the organization | | | Syllabus Version | 2023-24 | | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to: The main objectives of this course are to: 1. Explain the importance of human resources and their effective management in organizations. 2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs. 3. Outline the current theory and practice of recruitment and selection. 4. Describe appropriate implementation, monitoring and assessment procedures of training. 5. Explain the importance of the performance management system in enhancing employee performance. | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain human resources planning, dealing with surplus and deficient man power | | | | | K1 | |
| 2 | Describe the meanings of terminology and tools used in managing employees effectively | | | | | K2 | |
| 3 | Apply a selection strategy for a specific job | | | | | K3 | |
| 4 | Gain knowledge in develop, analyze and apply advanced training strategies and specifications for the delivery of training programs | | | | | K4 | |
| 5 | Assess the different techniques involved in the performance appraisal process. | | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | | | 18- hours | |
| Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description-Job specification. | | | | | | | |
| Unit:2 | Recruitment and Selection | | | | | 18- hours | |
| Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types. | | | | | | | |
| Unit:3 | Training and Development | | | | | 18- hours | |
| Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes. | | | | | | | |

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|--|---|------------------|
| Unit:4 | | |
| Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization conflict-Conflict in organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict. | | |
| Unit:5 | Performance Appraisal | 18- hours |
| Performance Motivation process | Appraisal-Process-Methods of performance appraisal-Appraisal counseling Theories of Motivation-Managing grievances and discipline. | |
| Unit:6 | | |
| Online assignment , Group discussion and seminar | | |
| | | |
| | Total Lecture hours | 90- hours |
| | | |
| 2 | Subbarao P., “Essentials of Human Resource Management and Industrial Relations”, Sixth Edition, Mumbai, Himalaya Publishing House, 2015 | |
| Books for Reference | | |
| 1 | Rao.V.S.P “Human Resource Management” Second Edition, New Delhi, Cengage Publications, 2015. | |
| 2 | Pattanayak, B., “Human Resource Management”, Second Edition, Mumbai, PHI Learning Pvt Ltd, 2013. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc22_hs63/preview | |
| 2 | https://www.coursera.org/specializations/human-resource-management | |

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

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

| Course code | COMPUTER APPLICATIONS PRACTICALS I MS Office and Internet | | L | T | P | C |
|---|--|--|---------------------|---|-------------|---|
| Core/Elective/ Supportive | CORE | | | | 5 | 4 |
| Pre-requisite | Hands on training in MS Office is required | | Syllabus Version | | 2023- 24 | |
| MS WORD | | | | | | |
| <p>1. Type a cost audit report and perform the following: A) Right alignments, Bold the important words. B) Center align the second paragraph and perform italics for the important words. C) Change third paragraph into two column paragraph. D) Insert page numbers at the bottom, Insert date, time and heading in the header section. E) Character spacing for side headings.</p> <p>2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR. Use bullets & numbering Check the spelling according to British English Use thesaurus to replace a word Use drop cap</p> <p>3. Type a sample research report and perform the following functions: Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.</p> <p>4. Type a published horizontal form of a balance sheet of a company and perform the following Tables: - insert, delete rows & columns Borders: -top & bottom only Auto format tables Change backgrounds to differentiate heading of the table with others.</p> <p>5. Identify an organization and prepare an organizational chart prevailing in that concern.</p> <p>6. Prepare a table showing Employees Performance appraisal system, using the following for: Use auto format for tables. Change the text color of the headings. Sort the employees in the alphabetical order. Link the employees' address using hyperlink. Merge two cells.</p> <p>7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.</p> <p>8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.</p> <p>9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.</p> <p>10. Perform mail merge operation for sending notice to share holders for AGM.</p> <p>11. Type your curriculum vitae and perform Template and indent the text.</p> | | | | | | |

M.S.POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
a) Product Advertisement, b) Company Advertisement
Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following: Delete the customer who had closed the A/c.
Insert a row in between the 1st & 2nd customer.
Insert a column in between Address & Email ID and Name it as Telephone Number
Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following: Select a column and change the number format to Rupees and paise (0.00) format.
Change a particular range of cells font as bold
Select a row and hide it.
Use shortcut key and go to sheet 3 and select a cell.
Prepare a bin card for the issues & purchases made during the particular month use Auto format wizard.
5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years, fit it in a chart, and present it in power point.
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product

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

M.S.ACCESS

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

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

I. Policy Number should be the primary key

II. Name should not be empty

III. Maintain at least 10 records

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

3. Create a student's database using design view for students mark details: a) Add at least 10 records. b) Sort the names in alphabetical order. c) Find Total and Average d) Display list where total is greater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) Apply Sort option to display records. g) Generate reports by using the above queries.

4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.

5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals

April 1 Opening balance in current account

| A/C No | Name of the A/C holder | Rs. |
|--------|--------------------------|-------|
| CA 250 | Gail LTD | 30000 |
| CA 251 | Indian Oil Corporation | 40000 |
| CA 252 | Reliance Petro Chemicals | 25000 |

April 2. Deposits received form GAIL Ltd Rs. 4000

April 2. With draws by Indian Oil Corpn. Rs. 10000

April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000. April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

April 4. IOC encashed the Cheque

April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC. April 5. Reliance Petro Chemicals withdrawn Rs. 5000

April 6. GAIL issued a cheque to IOC

Rs.4000. April 6. IOC deposited the cheque issued by GAIL.

April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.

You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.

2. Create an E-mail ID.

3. Send an email to your friend and check mail inbox and other facilities in your mailbox.

4. Learn how to use search engines and list some of your search results.

5. Visit any of the stock exchanges website and collect the information regarding share price.

6. Visit www.rbi.com and download some information

7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order
9. Discussion forums and E-groups.
10. Visit the website of National Informatics Centre, Go to the ministry of Finance and Collect information regarding Economic Survey & Union Budget.





***Third
Semester***

| Coursecode | PRINCIPLES AND PRACTICES OF TAXATION-II | | | L | T | P | C |
|---|--|--|--|-------------------------|----------------|---|----------|
| Core/Elective/Supportive | CORE | | | 4 | | | 4 |
| Pre-requisite | Basic understanding of indirect tax law principles and practices | | | Syllabus Version | 2023-24 | | |
| CourseObjectives: | | | | | | | |
| <p>The Main Objectives of this course are to enable the students to</p> <p>Enable this course to understand of the computation of various entities.</p> <p>Acquire the knowledge of the tax collection and administration.</p> <p>Deep knowledge of latest provisions of indirect tax act.</p> <p>Develop application and analytical skill of the provisions of indirect tax law for business planning and management.</p> <p>To get the practical understand of GST return filling and Reply of notice.</p> <p>To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making</p> | | | | | | | |
| ExpectedCourseOutcomes: | | | | | | | |
| 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 | | | 18 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 | | | | 18-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 | | | 18-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 Tax under GST | | | 18-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 | | | | | | | |

| | | |
|---|--|-----------------|
| Preparation 3B and 2A 4. Online Reply to Notice under GST | | |
| PART-B (20 MARKS)-CUSTOMS LAW | | |
| Unit:5 | CUSTOMS LAWS | 18-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 Lecturehours | 90-hours |
| BooksforStudy(s) | | |
| 1 | Dr. Mehrotra.H.C.& Dr. Goyal S.P, "Indirect Taxes with G.ST, Agra, Sahitya Bhawan 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.Saravana Prasath |
| 3 | |
| RelatedOnlineContents | |
| 1 | www.gst.gov.in www.gstconcil.gov.in www.cbic.gov.in www.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

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|--|--|-------------------------|----------|----------------|----------|
| Course code | MANAGEMENT ACCOUNTING | L | T | P | C |
| Core/Elective/ Supportive | CORE | 5 | | | 4 |
| Pre-requisite | Understand about basic terms and rules of management accounting. | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to: | | | | | |
| <ol style="list-style-type: none"> 1. Know the concept and importance of management accounting. 2. Understand the use of accounting tools for generating information for managerial decision making 3. Understand various method and technique in managerial accounting. 4. Comprehend and practices the established techniques & methods in management accounting. 5. Lay on foundation for budgeting and budgetary control. | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recollect the concept and importance of management accounting. | | | | K1 |
| 2 | Explain the role of managerial accounting in management decision making. | | | | K2 |
| 3 | Utilize the various methods and technique of managerial accounting. | | | | K3 |
| 4 | Analyze the method and technique of management accounting used for managerial decision making. | | | | K4 |
| 5 | Prepare budget and budgetary control for any business concern | | | | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives–Importance–Limitations–Distinction between Financial Accounting and Management Accounting–Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation. | | | | | |
| Unit:2 | Ratio Analysis Working & Capital Management | 18- hours | | | |
| Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements. | | | | | |
| Unit:3 | Fund Flow statement & Cash Flow Statement | 18- hours | | | |
| Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.(As per AS3 / Ind-As 7) | | | | | |

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|--|---|------------------|
| Unit:4 | Marginal Costing | 18- hours |
| Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making. | | |
| Unit:5 | Budgeting & Budgetary control | 18- hours |
| Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Sharma.R.K & Gupta.K.Shashi,"Management Accounting",New Delhi,Kalyani Publishers,14 th Edition. | |
| 2 | Pillai R.S.N & Bhagavathi,"Management Accounting",New Delhi, S-Chand & Co, 2010 | |
| Books for References | | |
| 1 | Reddy.T.S & Reddy Y Hari Prasad,"Management Accounting", Chennai,Margham Publications,2006. | |
| 2 | Khan.M.Y & Jain.P.K,"Management Accounting,Chennai,McGraw Hill Education(India)Pvt Ltd,2018 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swyam2.ac.in/cec21_cm01/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg65/preview | |

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

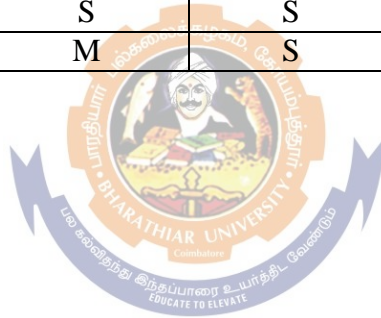
*S-Strong; M-Medium; L-Low

| Course code | FINANCIAL MANAGEMENT | | | L | T | P | C |
|--|--|--|------------|------------------|---|---------|---|
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Understanding about Finance, management and source of finance. | | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Understand the concept and importance of financial management. 2. Identify various sources of long-term and short-term finance. 3. Understand various method and technique for calculating cost of capital. 4. Know different types leverages used by the organization. 5. Understand various dividend policies followed by organization. | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recollect the concept and importance of financial management. | | | K1 | | | |
| 2 | Analyse the Various sources of long-term and short-term finance. | | | K2 | | | |
| 3 | Identify the methods and techniques for calculating cost of capital. | | | K3 | | | |
| 4 | Examine different type leverage followed by a organization. | | | K4&K5 | | | |
| 5 | Evaluate the various dividend policies & Working capital. | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance–Short-term and Long-term finance. | | | | | | | |
| Unit:2 | Cost of Capital | | | 18- hours | | | |
| Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings– Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow. | | | | | | | |
| Unit:3 | Leverages | | | 18- hours | | | |
| Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits. | | | | | | | |
| Unit:4 | Dividend Theories | | | 18- hours | | | |
| Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy. | | | | | | | |
| Unit:5 | Working Capital Management | | | 18- hours | | | |
| Working Capital Management–Cash Management–Receivables Management – Determinants and Computation of Working Capital. | | | Management | Inventor | y | | |
| Total Lecture hours | | | | 90- hours | | | |

| Books for Study | |
|--------------------------------|---|
| 1 | Chandra Prasanna,"Financial Management",Chennai,McGraw Hill Education(India)Pvt Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K,"Financial Management ",Chennai,McGraw Hill Education (India) Pvt Ltd,2017 |
| Books for References | |
| 1 | Maheshwari.S.N,"Financial Management", New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K & Gupta.K.Shashi,"Financial Management", New Delhi,Kalyani Publishers,9 th Revised Edition |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_mg06/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20_mg05/preview |

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

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

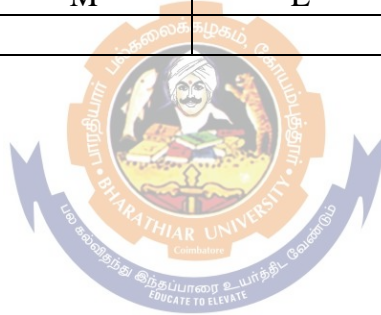


| Course code | INTERNET & E-COMMERCE | | L | T | P | C |
|--|---|--|----------------------------|------------------|---|---|
| Core/Elective/ Supportive | core | | 5 | | | 4 |
| Pre-requisite | Understand the role of internet and e-commerce in business | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| <ol style="list-style-type: none"> 1. Equip the students with the emerging trends in business. 2. Introduce and explore the use of information technology in all aspects of business. 3. Understand the relevance of e-commerce in the present scenario. 4. Get familiarize with the students cyber world and cyber regulations. 5. Understand future internet business in global market. | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Illustrate the various trends in business. | | K1&k2 | | | |
| 2 | Explore information technology in every aspect of business. | | K3 | | | |
| 3 | Analyze the role of e-commerce in the present business scenario. | | K3 & K4 | | | |
| 4 | Examine the cyber security and cyber regulation in global business world. | | K5 | | | |
| 5 | Develop the future relevance internet business in global business world | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction | | 18- hours | | | |
| History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, intranet and extranet – Technology of internet commerce. | | | | | | |
| Unit:2 | Business Process | | 18- hours | | | |
| Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Internet banking – ATM | | | | | | |
| Unit:3 | Internet frauds | | 18- hours | | | |
| Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance | | | | | | |
| Unit:4 | Issues relating to e-commerce | | 18- hours | | | |
| Issues relating to e-commerce – Technology – Wireless applications, Broad band – Online transactions – use of mobile phones – SMS alerts Unit – V Future of Internet commerce – Hardware and Software, Trends – Information and application trends. | | | | | | |
| Unit:5 | Future of Internet commerce | | 18- hours | | | |
| Future of Internet commerce – Hardware and Software, Trends – Information and application trends | | | | | | |
| | | | Total Lecture hours | 90- hours | | |
| Books for Study | | | | | | |
| 1 | Treese G Windfield & Stewart C Lawrence,” Designing Systems for Internet Commerce”, Melbourn, Addison Wesley, 2 nd Edition | | | | | |
| 2 | Bajaj K Kamalesh & Nag Debjani,” E-Commerce : The Cutting Edge of Business, Chennai, McGraw Hill Education (India) Pvt Ltd, 2017 | | | | | |

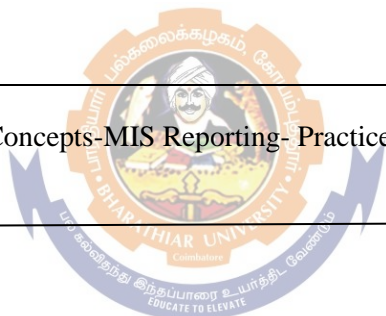
| Books for References | |
|--------------------------------|---|
| 1 | Dr Kalakota Ravi & Robinson Marcia, " e-Business 2.0: Roadmap for Success", Melbourn, Addison Wesley, 2000. |
| 2 | Whinston B Andrew & Dr Kalakota Ravi, " Frontiers of Electronic Commerce", New Delhi, Persons Education, 2009 |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc19_mg54/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec19_cm01/preview |

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

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



| Course code | COMPUTER APPLICATIONS PRACTICALS-II : TALLY PRIME | L | T | P | C |
|--|--|-----------------------------|---|---------------------|---|
| Core/Elective/ Supportive | | | | 5 | 4 |
| Pre-requisite | Basic Knowledge in Computer | Syllabus Version | | 2023- 24 | |
| TALLY PRIME | | | | | |
| Unit I 15 Hours Basic of Accounting- Introduction to Tally Prime & Its Features- Company Creation- | | | | | |
| Unit II 15 Hours Creation of Accounting & Inventory Vouchers-Accounts Receivable and Payable Management- | | | | | |
| Unit III 20 Hours Inventory Management -Price Level and Price list-Tracking of Movements of Goods in Batches/Lots-Purchase and Sales Order Management-Tracking Additional Costs of Purchase-Cost/Profit Centres Management-Practice Exercises | | | | | |
| Unit IV 20 Hours Budgets and Scenarios-Generating & Printing Reports-TDS Introduction-TCS Introduction-Practice Exercises | | | | | |
| Unit V 20 Hours Goods & Services Tax-GST Reports- Concepts-MIS Reporting- Practice Exercises | | | | | |





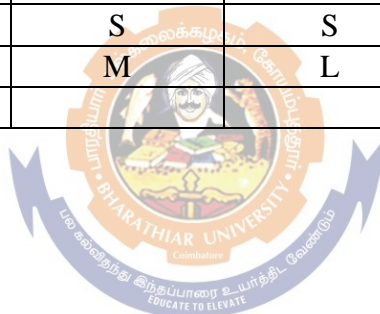
***Fourth
Semester***

| | | INVESTMENT MANAGEMENT | L | T | P | C |
|--|--|------------------------------|----------------------------|----------|------------------|----------|
| Core/Elective/ Supportive | CORE | | 6 | | | 4 |
| Pre-requisite | Basic understanding about investment and portfolio management. | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| <ol style="list-style-type: none"> 1. provide a general understanding about investment avenues and personal finance. 2. give a broader understanding about behavioral finance and how it equip to decide personal Investment. 3. understand the characteristics of securities markets and the instruments traded therein. 4. give boarder understanding about fundamental and technical analysis. 5. analyze risk and return of securities and manage portfolios of investment. | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall various investment avenues and personal finance. | | | | K1 | |
| 2 | Explain securities markets, regulation and its instruments | | | | K2 | |
| 3 | Identify fundamental analysis of an organization using financial data information. | | | | K3 | |
| 4 | Examine technical analysis of an organization using financial data information. | | | | K4 | |
| 5 | Evaluate risk return of securities in different investment proposal. | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction | | 18- hours | | | |
| Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India. | | | | | | |
| Unit:2 | Capital Market | | 18- hours | | | |
| Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines. | | | | | | |
| Unit:3 | Fundamental and Technical Analysis | | 18- hours | | | |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. | | | | | | |
| Unit:4 | Investment Alternatives | | 18- hours | | | |
| Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC. | | | | | | |
| Unit:5 | Portfolio Management | | 18- hours | | | |
| Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM) | | | | | | |
| | | | Total Lecture hours | | 90- hours | |

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

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

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

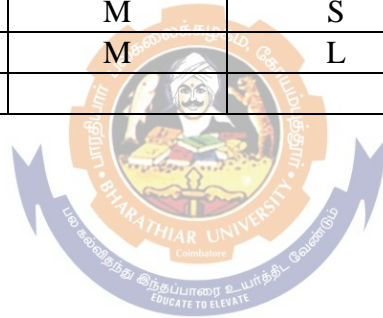


| Course code | INTERNATIONAL BUSINESS | | | L | T | P | C |
|--|--|--|--|------------------|---|------------------|---|
| Core/Elective/ Supportive | CORE | | | 6 | | | 4 |
| Pre-requisite | Basic understanding about international business, trade and monetary organization. | | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Introduce the concept of international business. 2. Create awareness on the changes in the international business arena. 3. Understand the role of global financial markets and instrument. 4. Understand the functions of WTO, IMF and IBRD. 5. Give various theories of foreign exchange. | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recall the concept of international business. | | | K1 | | | |
| 2 | Explain the level of changes international business in global era. | | | K2 | | | |
| 3 | Identify the role of global financial markets and instrument. | | | K3 | | | |
| 4 | Evaluate various functions of WTO, IMF AND IBRD. | | | K5 | | | |
| 5 | Analyze various theories of foreign exchange. | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP. | | | | | | | |
| Unit:2 | Euro Currency Market | | | 18- hours | | | |
| Euro Currency Market – GATT – WTO, World Bank and IMF – Functions. | | | | | | | |
| Unit:3 | Export marketing | | | 18- hours | | | |
| Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects. | | | | | | | |
| Unit:4 | India's Imports and Exports | | | 18- hours | | | |
| Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade. | | | | | | | |
| Unit:5 | Foreign exchange | | | 18- hours | | | |
| Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India. | | | | | | | |
| Total Lecture hours | | | | | | 90- hours | |

| Books for Study | |
|--------------------------------|---|
| 1 | Bhattacharyya.V & Varshney R.L, ” International Marketing Management”, New Delhi, Sultan chand & Sons,2015 |
| 2 | Balagopal T.A.S, “Export Marketing”, Mumbai, Himalaya Publications,2016 |
| Books for References | |
| 1 | Rao P Subba, “International Business”, Mumbai, Himalaya Publications,2013 |
| 2 | Jeevanandam C, “International Business”, New Delhi, Sultan chand & Sons,2016 |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc20_mg54/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20_mg12/preview |

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

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

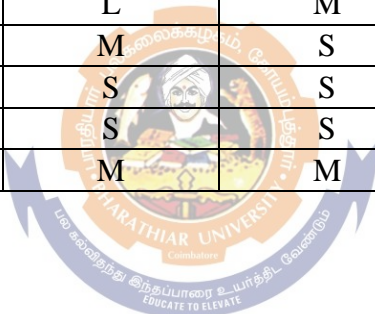


| Course code | PRINCIPLES AND PRACTICE OF INSURANCE | L | T | P | C |
|---|--|------------------|---|---------|------------------|
| Core/Elective/ Supportive | CORE | 6 | | | 4 |
| Pre-requisite | Basic understanding about the concept of insurance and types | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures 2. Understand various types insurance and its policies. 3. Create awareness among students on the legal framework of insurance 4. Acquired knowledge in health insurance, group insurance products and mediclaim policies 5. Aware about IRDA Regulation act 2002 | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Explain the general principles and concepts of insurance, insurance practices and procedures | | | | K1&k2 |
| 2 | Examine various types of insurance and its functions. | | | | K4 |
| 3 | Evaluate the legal framework about different insurance policies. | | | | K5 |
| 4 | Promote awareness about different health policies and group insurance | | | | K6 |
| 5 | Make use of IRDA regulation act. | | | | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance. | | | | | |
| Unit:2 | Life Insurance | 18- hours | | | |
| Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India | | | | | |
| Unit:3 | Health Insurance | 18- hours | | | |
| Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance. | | | | | |
| Unit:4 | General insurance | 18- hours | | | |
| General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service. | | | | | |
| Unit:5 | Claims and settlement | 18- hours | | | |
| Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest. | | | | | |
| Total Lecture hours | | | | | 90- hours |

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

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

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



| Course code | INDUSTRIAL LAW | | L | T | P | C |
|---|---|--|------------------|-------|------------------|---|
| Core/Elective/ Supportive | CORE | | 6 | | | 4 |
| Pre-requisite | Basic understanding about business regulatory organization and their practice. | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Acquire updated knowledge and develop understanding of the regulatory framework for business | | | | | | |
| 2. Gain expert knowledge about various industrial act. | | | | | | |
| 3. Be aware of opportunities available in various legal compliances so as to enable them employable. | | | | | | |
| 4. Impart knowledge about current practice of industrial law. | | | | | | |
| 5. Train in calculation on payment of gratuity. | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Remember updated regulatory framework followed by the companies. | | | K1&K2 | | |
| 2 | Identify type of industrial act and its functions. | | | K3 | | |
| 3 | Analyze various opportunities available in various legal compliances so as to enable them employable. | | | K4&K5 | | |
| 4 | Develop current practice on industrial law | | | K6 | | |
| 5 | Calculate Payment of Gratuity. | | | K3 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Factories Act | | | | 18- hours | |
| Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988. | | | | | | |
| Unit:2 | Trade Unions Act | | | | 18- hours | |
| Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes. | | | | | | |
| Unit:3 | Payment of Bonus Act | | | | 18- hours | |
| Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamil Nadu Payment of subsistence Allowance Act 1981. | | | | | | |
| Unit:4 | Social security Legislation | | | | 18- hours | |
| Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases. | | | | | | |

| | | |
|---|---|------------------|
| Unit:5 | Payment of Gratuity Act | 18- hours |
| The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946. | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Kapoor N.D, "Elements Of Industrial Law", New Delhi, Sultan chand & Sons, 2018. | |
| 2 | Vaidyanathan .S, Srividhya, "Factory Laws Applicable in Tamil Nadu", Chennai, Madras Book Agency, 2003. | |
| Books for References | | |
| 1 | The Child labour (Protection & Regulation) - Madras Book Agency Act 1986 | |
| 2 | The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981 | |
| 3 | The Environment (Protection) Act 1986 -Professional Book Publishers - | |
| Related Online Contents | | |
| 1 | https://www.icsi.edu/media/webmodules/publications/ | |
| 2 | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf | |

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

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



***Elective
Course***

| Course code | SERVICES MARKETING | | | L | T | P | C |
|---|---|--|--|---------------------|---|------------------|---|
| Core/Elective/ Supportive | ELECTIVE | | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on service Marketing | | | Syllabus Version | | 2023- 24 | |
| Course Objectives: | | | | | | | |
| <p>The main objectives of this course are to enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the concepts of service marketing management. 2. Learn about service marketing process for different types of products and services. 3. Understand the tools used by marketing managers in decision situations. 4. Know more about marketing mix for selected marketing services. 5. Get insight in service quality. | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain the nature of services, and distinguish between products and services | | | | | K2 | |
| 2 | Identify the major elements needed to improve the marketing of services | | | | | K3 | |
| 3 | Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service | | | | | K4 | |
| 4 | Examine the key marketing services and market segmentation | | | | | K4 | |
| 5 | Evaluate service quality, measurement, causes and problems, principles guiding improving of quality | | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | | | 18 hours | |
| Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services. | | | | | | | |
| Unit:2 | Service Marketing | | | | | 18 hours | |
| Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business. | | | | | | | |
| Unit:3 | Marketing Mix | | | | | 18 hours | |
| Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. | | | | | | | |
| Unit:4 | Key Services | | | | | 18- hours | |
| Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. | | | | | | | |

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

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

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

| Course code | MARKETING OF FINANCIAL SERVICES | | L | T | P | C |
|---|--|--|------------------|---|-----------------|----|
| Core I | ELECTIVE | | 5 | - | - | 4 |
| Pre-requisite | Basic knowledge on Financial Services | | Syllabus Version | | 2023-2024 | |
| Course Objectives: | | | | | | |
| <p>The main objectives of this course are to enable the students to</p> <ol style="list-style-type: none"> 1. Develop and expand knowledge in the overall marketing environment of financial service. 2. Understand the key issues and future trends that surround financial service marketing 3. Be familiar with the nature and scope of various types of financial services. 4. Know about various services related to insurances and its policies. 5. Referring various real estate industry about their classification and its mechanism. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| CO1 | Recall the marketing of financial services | | | | | K2 |
| CO2 | Appreciate how recent thinking in marketing and services marketing applies to financial services | | | | | K4 |
| CO3 | Identify key issues for marketers of financial services | | | | | K3 |
| CO4 | Interpretation of various reforms and types of insurance services related to life insurance | | | | | K5 |
| CO5 | Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India. | | | | | K6 |
| K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create | | | | | | |
| Unit:1 | Financial Market in India | | | | 18 hours | |
| Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds. | | | | | | |
| Unit:2 | Stock Exchanges | | | | 18 hours | |
| Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI. | | | | | | |
| Unit:3 | Plastic cards | | | | 18 hours | |
| Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance. | | | | | | |
| Unit:4 | Insurance Services | | | | 18 hours | |
| Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance. | | | | | | |
| Unit:5 | Real Estate Industry | | | | 18hours | |
| Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization Advantages of Securitization – Securitization in India | | | | | | |

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|--------------------------------------|---|-----------------|
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Tripathy Nalina Prava, “Financial Services ,New Delhi, PHI Learning,2007. | |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India) Pvt Ltd,2010. | |
| Books for References | | |
| 1 | Mishkin S Frederic,” Financial Markets & Institutions “ London, Pearsn education,2017. | |
| 2 | Gordon E & Natrajan K, “Financial Markets and Services”, Mumbai, Himalaya Publications,2019. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/imb20_mg17/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

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

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

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|--|---|-----------------------------|---------------------|----------|----------|
| Course code | MARKETING OF HEALTH SERVICES | L | T | P | C |
| Core/Elective/ Supportive | ELECTIVE | 5 | | | 4 |
| Pre-requisite | Basic knowledge on health services | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Understand healthcare decision making 2. Develop skills in applying marketing strategies 3. Predict the environmental trends and opportunities in the health sector. 4. Comparing about various online health services related to clinical health care. 5. Assessing about various rights and legal aspects related to consumer protection and safety measures. | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Apply the necessary tools available to marketing managers in healthcare sector | | | | K3 |
| 2 | Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector | | | | K5 |
| 3 | Solve real-life problems and provide solutions to challenges | | | | K6 |
| 4 | Analyze various online critical judgment in implementing the marketing strategies in the health care sector | | | | K4 |
| 5 | Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in India | | | | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | |
| Unit:1 | Marketing plans for services | 18 hours | | | |
| Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model. | | | | | |
| Unit:2 | Hospital services | 18 hours | | | |
| Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services. | | | | | |
| Unit:3 | Marketing Mix for Hospitals | 18 hours | | | |
| Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals. | | | | | |
| Unit:4 | Online Health Services | 18 hours | | | |
| Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction. | | | | | |

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| Unit:5 | Legal system | 16 hours |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Jha S.M, "Service Marketing", Mumbai, Himalaya Publications,2015. | |
| 2 | Dass K Sujatha, "Changing Trends in Health & Nutrition", Isha Books,2016. | |
| Books for References | | |
| 1 | Sheaff Rod, "Marketing for Health services: A framework for communications, evaluation & Total Quality Management", 2015 | |
| 2 | Woodruffe Helen, "Service Marketing", Prentice hall ,2018. | |
| Related Online Contents | | |
| 1 | www.courseerra.org | |
| 2 | https://onlinecourses.swayam2.ac.in/cec19_mg38/preview | |

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

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

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|---|---|--|-----------------------------|---------------------|-----------------|----------|
| Course code | TRAVEL AND HOSPITALITY SERVICES | | L | T | P | C |
| Core/Elective/ Supportive | ELECTIVE | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on hospitality services | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to : | | | | | | |
| 1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism | | | | | | |
| 2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management | | | | | | |
| 3. identify the role of managers in the hospitality industry and to highlight their principal responsibilities. | | | | | | |
| 4. Make understand the classification of hotels by physical characteristics. | | | | | | |
| 5. Summarize hospitality services and behavioural profile of users related to hotel marketing in indian perspective. | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Remember technology for the production and management of travel and hospitality experiences. | | | | K1 | |
| 2 | Plan, lead, organize and control resources for effective and efficient travel and hospitality operations. | | | | K2 | |
| 3 | Make use of the marketing strategies for travel and hospitality destinations and organizations. | | | | K3 | |
| 4 | Discuss about various hospitality services and its classification of hotels by price level. | | | | K6 | |
| 5 | Examine the various behavioural profile of users and related to hotel marketing in indian perspective. | | | | K4 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | | | 18 hours | |
| Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism. | | | | | | |
| Unit:2 | Tourist Destination | | | | 18 hours | |
| India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism | | | | | | |
| Unit:3 | Marketing Mix for Tourism | | | | 18 hours | |
| Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective. | | | | | | |

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

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | S | M |
| CO2 | S | S | M | M | S |
| CO3 | M | M | S | S | S |
| CO4 | S | S | M | M | S |
| CO5 | M | S | S | M | M |
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*S-Strong; M-Medium; L-Low

| Course code | FINANCIAL MARKETS AND INSTITUTIONS | | L | T | P | C |
|--|--|--|---------------------|-------------|------------------|---|
| Core/Elective/ Supportive | ELECTIVE | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on financial market and Institutions | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| <ol style="list-style-type: none"> 1. Understand the overview of Indian financial system and securities exchange board of India. 2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds. 3. Be aware on the non banking financial intermediaries and non bank statutory financial organizations. 4. Explain investment information and credit rating agency of India Limited. 5. Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Describe Indian Financial System and securities exchange board of India. | | | | K1&K2 | |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds. | | | | K2 | |
| 3 | Explore activities of non-financial banking | | | | K4 | |
| 4 | Assess about various investment information and credit rating agency | | | | K5 | |
| 5 | Identify about various financial institutions and related to its working and functions | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | | | 18 hours | |
| Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market. | | | | | | |
| Unit:2 | Capital Market | | | | 18 hours | |
| Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – Foreign Exchange Market – Derivatives Market–Over the Counter Exchange of India (OTCEI). | | | | | | |
| Unit:3 | Financial Services Institutions | | | | 18 hours | |
| Financial Services Institutions – Clearing corporation of India Limited (CCIL) — Discount and Finance House of India Limited (DFHIL). | | | | | | |
| Unit:4 | Rating Agency | | | | 18- hours | |
| Investment Information and Credit Rating Agency of India Limited (ICRA) -Credit Rating and Information Services of India Limited (CRISIL) — National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI). | | | | | | |

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| Unit:5 | Financial Institutions | 16 hours |
| Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Tripathy Nalina Prava,” Financial Services ,New Delhi, PHI Learning,2007. | |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India) Pvt Ltd,2010. | |
| Books for References | | |
| 1 | Khan M.Y, ”Financial Services” Chennai,McGraw Hill Education (India) Pvt Ltd,2016. | |
| 2 | Dr Anbarasu D Josheph & Others, ”Financial ServicesNew Delhi, Sultan Chand & Sons, 2015. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/imb20_mg17/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | S | S |
| CO2 | S | S | M | S | M |
| CO3 | M | S | S | S | M |
| CO4 | S | S | S | M | S |
| CO5 | M | S | S | M | S |
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*S-Strong; M-Medium; L-Low

| Course code | INDIAN STOCK EXCHANGES | | L | T | P | C |
|--|--|--|---------------------|-------------|---|---|
| Core/Elective/ Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on Indian stock exchange | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Understand the overview of Indian Financial System and securities exchange board of India. | | | | | | |
| 2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds. | | | | | | |
| 3. Be aware on different platforms for trading of securities of various companies. | | | | | | |
| 4. Taught about E-commerce Act and Internet Stock Trading. | | | | | | |
| 5. Summarize about various concepts related internet stock trading features and SEBI functions. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Describe Indian stock exchanges and securities exchange board of India. | | K1&K2 | | | |
| 2 | Classify and regulate the trading transactions with proper rules and regulations. | | K2 | | | |
| 3 | Explore activities of the investors of stock exchange | | K4 | | | |
| 4 | Determine the securities contracts regulation act and important provisions related to SEBI functions workings. | | K5 | | | |
| 5 | Examine various basic concepts of internet stock trading features | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | 18 hours | | | |
| Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities. | | | | | | |
| Unit:2 | Stock Exchange Regulatory Framework | | 18 hours | | | |
| Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization. | | | | | | |
| Unit:3 | Listing | | 18 hours | | | |
| Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection. | | | | | | |
| Unit:4 | Securities Contracts | | 18- hours | | | |
| The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working. | | | | | | |

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| Unit:5 | Internet Stock Trading | 16 hours |
| Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Khan M.Y, "Financial Services" Chennai,McGraw Hill Education (India) Pvt Ltd,2016. | |
| 2 | Dr Anbarasu D Josheph & Others, "Financial Services New Delhi, Sultan Chand & Sons, 2015. | |
| Books for References | | |
| 1 | Bole L.M," Financial Institutions and Markets", Chennai, McGraw Hill Education (India) Pvt Ltd,2010. | |
| 2 | Gordon E & Natrajan K, "Financial Markets and Services", Mumbai, Himalaya Publications,2019. | |
| Related Online Contents | | |
| 1 | https://www.nseindia.com/ | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

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

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

| Course code | FUTURES AND OPTIONS | | L | T | P | C |
|---|---|--|---------------------|-------------|-----------------|---|
| Core/Elective/ Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on Derivate market | | Syllabus Version | 2023- 24 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to: | | | | | | |
| <ol style="list-style-type: none"> 1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house. 2. Understand and value the basic derivatives and their applications in the financial risk management and investment. 3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 5. Defining various types of pay off for buyer and identifying commodity markets | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall the concepts and market mechanics of different types of financial derivatives | | | | K1 | |
| 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches | | | | K4 | |
| 3 | Evaluate the instruments that can be used to implement risk management strategies. | | | | K5 | |
| 4 | Explain various pay off for buyer of futures and other options like hedging and speculation. | | | | K2 | |
| 5 | Identify the evolution of commodity markets and exchanges in India. | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | | | 18 hours | |
| Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market. | | | | | | |
| Unit:2 | Index Derivatives | | | | 18 hours | |
| Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex. | | | | | | |
| Unit:3 | Forward contracts | | | | 18 hours | |
| Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option. | | | | | | |

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| Unit:4 | Pay off for Buyer | 18 hours |
| Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options. | | |
| Unit:5 | Commodity Markets | 16 hours |
| Evolution of Commodity Markets – Commodity markets in India – Newyork Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Somanthan, “Derivatives”, Chennai,McGraw Hill Publishing Company Limited ,2017 | |
| 2 | Boyle Patrick & McDougall Jessi, ” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps”,Paperback,2018. | |
| Books for References | | |
| 1 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 | |
| 2 | Kolb W Robert& Overdhal A James, ”Financial Derivatives:Pricing and Risk Management”,New Jersy, John Wiley & Sons,2009. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc19_mg39/preview | |
| 2 | https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056 | |

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

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

| | | | | | |
|---------------------------------|---|-----------------|----------|----------|-------------|
| Course code | FUNDAMENTAL AND TECHNICAL | L | T | P | C |
| | ANALYSIS | | | | |
| Core/Elective/Supportive | ELECTIVE | 6 | | | 4 |
| Pre-requisite | Basic knowledge on Derivative market | Syllabus | | | 2023 |
| | | Version | | | -24 |

Course Objectives:

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

1. Discovering various concepts based on investments and security analysis.
2. Define technical analysis and contrast it with fundamental analysis.
3. Explain the logic behind technical analysis and company analysis.
4. Discuss the basic tools used by technical analysts.
5. Explaining the concepts based on moving averages, charts and its related functions.

Expected Course Outcomes:

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

| | | |
|---|--|----|
| 1 | Examine various concepts related to investment and approaches to security valuation. | K4 |
| 2 | Outline the theoretical contexts of the fundamental and technical analysis | K2 |
| 3 | Summarize work on the basic tools used by technical analysts | K5 |
| 4 | Determine the various theory and technical analysis related meaning | K5 |
| 5 | Evaluate securities by measuring the intrinsic value of stock | K5 |

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

Unit:1 **Introduction** **18 hours**
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

Unit:2 **Fundamentals analysis** **18 hours**
Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

Unit:3 **Industry analysis** **18 hours**
Industry analysis – meaning – methods - Company analysis – meaning – methods.

Unit:4 **Technical analysis** **18 hours**
Technical analysis – meaning – Dow Theory – Elliot Wave Theory

Unit:5 **Moving Averages** **16 hours**
Moving Averages – Charts – MACD -relative strengths.

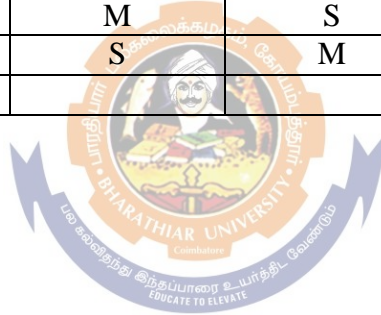
Unit:6 **Contemporary Issue** **2 hours**
Online assignment and online seminar

Total Lecture hours **90 hours**

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

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

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



| Course code | PRINCIPLES OF INTERNATIONAL TRADE | | | L | T | P | C |
|---|--|--|--|------------------|---|-----------------|---|
| Core/Elective/Supportive | ELECTIVE | | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on International trade | | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| 1. Be familiar with the process of international and domestic trade procedures. | | | | | | | |
| 2. Form a base of policy framework in international trading with special emphasis on India. | | | | | | | |
| 3. Appraise them of the documentation procedures and its sanctity in international business. | | | | | | | |
| 4. To know more about international investments and factors affecting international investments | | | | | | | |
| 5. Summarize Multinational Corporation and about the Globalizations | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications | | | | | K2 | |
| 2 | Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models | | | | | K3 | |
| 3 | Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory | | | | | K6 | |
| 4 | Analyze the various international investments and its limitations, factors affected by investment Indian companies | | | | | K4 | |
| 5 | Explain concepts based on multinational corporation and about the globalizations | | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | | |
| Unit:1 | Introduction | | | | | 18 hours | |
| The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries. | | | | | | | |
| Unit:2 | International commodity Agreements | | | | | 18 hours | |
| International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade. | | | | | | | |
| Unit:3 | Tariff | | | | | 18 hours | |
| Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers. | | | | | | | |
| Unit:4 | International Investments | | | | | 18 hours | |
| International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies. | | | | | | | |

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

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

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

| Course code | EXPORT AND IMPORT PROCEDURE | | | L | T | P | C |
|---|--|--|--|------------------|---|---------|---|
| Core/Elective/Supportive | ELECTIVE | | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on EXIM | | | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Learn the export and import trade procedure 2. Know the functions of export and import promotion council 3. Learn the role of export and import consultancy like excise procedures 4. Give an understanding about the export and import warehousing laws and their regulations 5. Learn the custom practice while importing and documentation related to rules and regulations | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recall the export and import licensing procedure | | | K1 | | | |
| 2 | Explain the functions of export and import promotion council | | | K2 | | | |
| 3 | Analyse the knowledge about customs procedure | | | K4 | | | |
| 4 | Evaluate the trading procedure | | | K5 | | | |
| 5 | Apply the export and import procedure for the given project | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | | |
| Unit:1 | Introduction | | | 18 hours | | | |
| Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports. | | | | | | | |
| Unit:2 | Categories of exporters | | | 18 hours | | | |
| Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export. | | | | | | | |
| Unit:3 | Excise procedure | | | 18 hours | | | |
| Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods. | | | | | | | |
| Unit:4 | Import Trade law in India | | | 18 hours | | | |
| Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports. | | | | | | | |

| | | |
|--|---|-----------------|
| Unit:5 | Retirement of Import Documents | 16 hours |
| Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Khurana P.K ,”Export management” Noida, New Delhi,Galgotia,2018 | |
| 2 | Balagobal T.A.S,”Export Management” Mumbai, Himalaya Publications,2019. | |
| Books for References | | |
| 1 | Mahajn M.I,”A Guide on Export Policy, Procedure and Documentation”, Mumbai, Snow white publications, 2015 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_hs46/preview | |
| 2 | https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india | |

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

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

| Course code | INSTITUTIONS FACILITATING INTERNATIONAL TRADE | | L | T | P | C |
|--|---|----------|---------------------|-----------------|-------------|---|
| | Core/Elective/Supportive | ELECTIVE | 5 | | | 4 |
| Pre-requisite | Basic knowledge on international trade | | Syllabus Version | | 2023- 24 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions | | | | | | |
| 2. Provide information about export promotion in India and related to its agencies. | | | | | | |
| 3. Support sustainable economic, social and institutional development on international trade | | | | | | |
| 4. Promote regional cooperation and integration on facilitating the international trade. | | | | | | |
| 5. Assessing various international monetary fund and international development fund and its features. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy. | | | K2 | | |
| 2 | Recall the conditions of financial markets and its impact in facilitating the international trade | | | K1 | | |
| 3 | Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions. | | | K5 | | |
| 4 | Examine international monetary fund and concepts its principles | | | K4 | | |
| 5 | Identify various concepts based on international development association and features | | | K3 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Export promotion in India | | | 18 hours | | |
| Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards-Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies- Impediments in export promotion. | | | | | | |
| Unit:2 | Role of RBI in export finance | | | 18 hours | | |
| Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC. | | | | | | |
| Unit:3 | WTO | | | 18 hours | | |
| World Trade Organization – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms. | | | | | | |

| | | |
|--|---|-----------------|
| Unit:4 | IMF | 18 hours |
| International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs. | | |
| Unit:5 | | |
| International Development Association (IDA)-Objectives-Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre. | | |
| Unit:6 | | |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| 2 | Rao P Sudha,"International Business", Mumbai,Himalaya Publications,2016 | |
| Books for References | | |
| 1 | Cherunilam Francis"International Business environment",New Delhi, PHI Learning Pvt. Ltd ,2016. | |
| 2 | Acharya & Jain,"Export Marketing", Achaya and Jain, Mumbai,Himalaya Publications,2013. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_hs46/preview | |
| 2 | https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india | |

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

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

| Course code | INDIA'S INTERNATIONAL TRADE | L | T | P | C |
|--|--|------------------|---|---------|---|
| Core/Elective/Supportive | ELECTIVE | 6 | | | 4 |
| Pre-requisite | Basic knowledge on export market | Syllabus Version | | 2023-24 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Understand the international trade environment, strategies and management. 2. Apply concepts, principles and theories to international trade situations. 3. Be aware on the different thinking and viewpoints of diverse cultures. 4. Knowing more about import and export laws related to regulations. 5. Providing information about the global trades towards developing countries facing problems | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Identify the basic difference between inter-regional and international trade | K2 & K6 | | | |
| 2 | Apply the legal framework in the real life businesses related to foreign trade regulations in India. | K3 | | | |
| 3 | Evaluate India's international trade performance about its objectives and principles. | K5 | | | |
| 4 | Identify various concepts related to imports related to law of protection their rights | K3 | | | |
| 5 | Discover more about global trades and developing countries and major problems faced by sectors. | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | |
| Unit:1 | Development of Foreign Trade Policy | 18 hours | | | |
| Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features. | | | | | |
| Unit:2 | Legal frame work of India's foreign trade | 18 hours | | | |
| Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India. | | | | | |
| Unit:3 | India's export trade | 18 hours | | | |
| India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs. | | | | | |
| Unit:4 | Imports | 18- hours | | | |
| Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks | | | | | |

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

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

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



Annexure

ELIGIBILITY FOR ADMISSION TO THE PROGRAMME

An Under Graduate in Commerce with any Specialization

DURATION OF THE PROGRAMME

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

COURSE OF STUDY AND SCHEME OF EXAMINATION

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



M. Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 3AA

2021 – 2022 onwards



BHARATHIAR UNIVERSITY

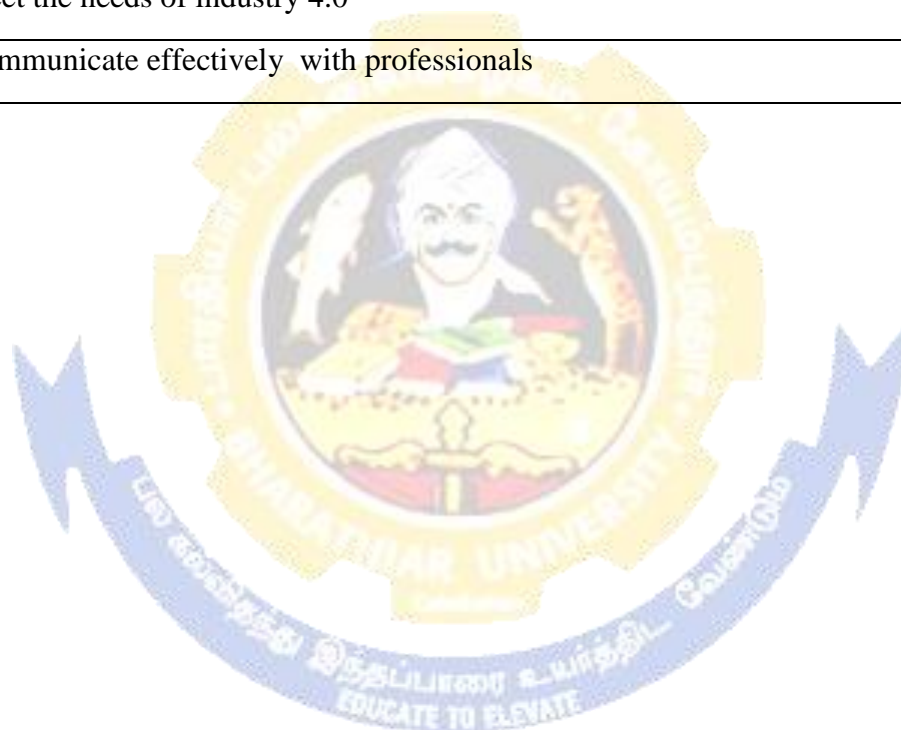
**(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 1047)**

Coimbatore - 641 046, Tamil Nadu, India

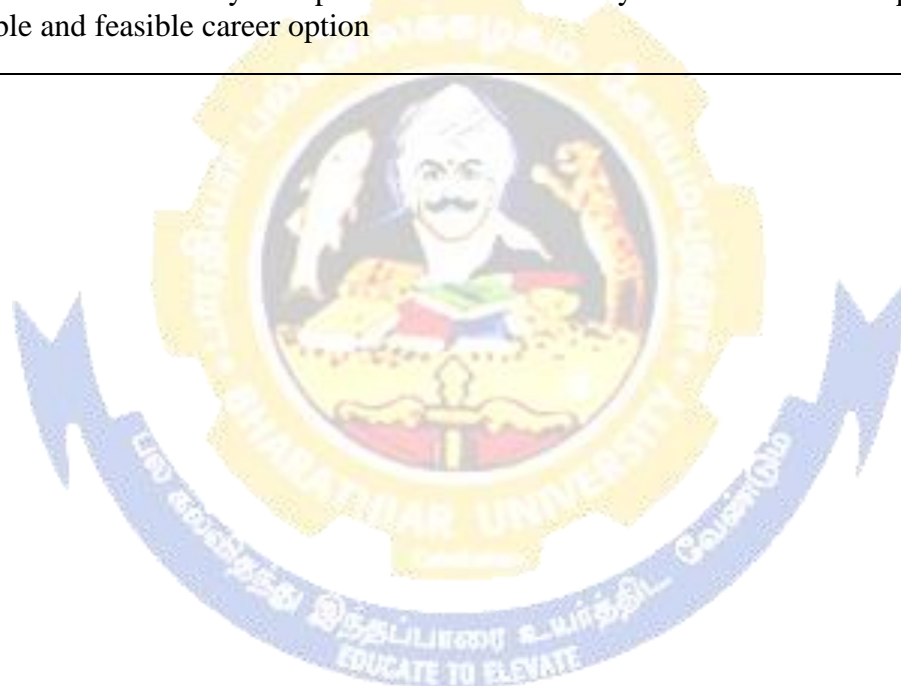
| Program Educational Objectives (PEOs) | |
|--|---|
| The M.Com program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | To assume jobs of executive cadre in corporate |
| PEO2 | To offer investment /finance/tax consultancy and business analytics |
| PEO3 | To manage firms offering financial services |
| PEO4 | To pursue research in commerce /Management |
| PEO5 | To exercise professional skills and values |



| Program Specific Outcomes (PSOs) | |
|--|---|
| After the successful completion of M.Com program, the students are expected to | |
| PSO1 | Undertake a research work with specializations |
| PSO2 | Use software tools to carry out a specified financial analysis of a business application |
| PSO3 | Apply the knowledge gained during the course of the program to solve the real time problems |
| PSO4 | Meet the needs of industry 4.0 |
| PSO5 | Communicate effectively with professionals |



| Program Outcomes (POs) | |
|---|---|
| On successful completion of the M.Com program | |
| PO1 | To ensure all round development of personality required for an executive |
| PO2 | To build necessary skills concerning commercial theories and applications to business by using business analytics |
| PO3 | To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments |
| PO4 | To develop a broad range of business skills and commercial knowledge, development of general and specific capabilities to meet the current and future expectations of business and industry |
| PO5 | To enrich the necessary competencies and creativity to undertake entrepreneurship as a desirable and feasible career option |



M.Com Curriculum

(For the students admitted during the academic year 2021 – 22 onwards)

| Course Code | Title of the Course | Credits | Hours | | Maximum Marks | | |
|------------------------|---|---------|--------|-----------|---------------|---------------------|-------|
| | | | Theory | Practical | CIA | ESE | Total |
| FIRST SEMESTER | | | | | | | |
| | Managerial Economics | 4 | 6 | - | 50 | 50 | 100 |
| | Corporate Accounting | 4 | 6 | - | 50 | 50 | 100 |
| | Information Technology in Business | 4 | 6 | - | 50 | 50 | 100 |
| | Marketing Management | 4 | 6 | - | 50 | 50 | 100 |
| | Elective-I : | 4 | 6 | - | 50 | 50 | 100 |
| SECOND SEMESTER | | | | | | | |
| | Business Research Methods | 4 | 5 | - | 50 | 50 | 100 |
| | Business Environment | 4 | 5 | - | 50 | 50 | 100 |
| | Applied Cost Accounting | 4 | 5 | - | 50 | 50 | 100 |
| | Human Resource Management | 4 | 5 | - | 50 | 50 | 100 |
| | Computer Applications: MS Office & Internet - Practical-I | 4 | - | 5 | 50 | 50 | 100 |
| | Elective-II : | 4 | 5 | - | 50 | 50 | 100 |
| THIRD SEMESTER | | | | | | | |
| | Direct Taxes | 4 | 5 | - | 50 | 50 | 100 |
| | Management Accounting | 4 | 5 | - | 50 | 50 | 100 |
| | Financial Management | 4 | 5 | - | 50 | 50 | 100 |
| | Internet & E-commerce | 4 | 5 | - | 50 | 50 | 100 |
| | Computer Applications: Tally - Practical-II | 4 | - | 5 | 50 | 50 | 100 |
| | Institutional Training (Report 40 marks and Viva 10 mks.) | 2 | - | - | 50 | - | 50 |
| | Elective-III : | 4 | 5 | - | 50 | 50 | 100 |
| FOURTH SEMESTER | | | | | | | |
| | Investment Management | 4 | 6 | | 50 | 50 | 100 |
| | International Business | 4 | 6 | | 50 | 50 | 100 |
| | Project Work & Viva-Voce (OR) in lieu of Project work, the following two papers may be opted. | 8 | | | 100 | 100 Marks Viva-Voce | 200 |
| | Principles and Practice of Insurance | 4 | 6 | | 50 | 50 | 100 |
| | Industrial Law | 4 | 6 | | 50 | 50 | 100 |
| | Elective-IV : | 4 | 6 | | 50 | 50 | 100 |
| Grand Total | | 90 | | | | | 2250 |

| | | Credits | | | | | |
|----------------------------|---|---------|--|--|--|--|--|
| ONLINE COURSES | | | | | | | |
| *Offered by Swayam | | 2 | | | | | |
| VALUE ADDED COURSES | | | | | | | |
| 1. | Soft Skill Development | | | | | | |
| 2. | Application of Software Packages for Research | | | | | | |
| CERTIFICATE COURSES | | | | | | | |
| 1. | Entrepreneurship Development | | | | | | |
| 2. | Personnel Management and Industrial Relations | | | | | | |

Electives: List of Group of Elective Courses:

(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Services Marketing
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

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

III Semester :

1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)

Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)

3. Institution to be visited:

Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.

4. Duration of the Visit: minimum of 21 days

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

IV Semester:

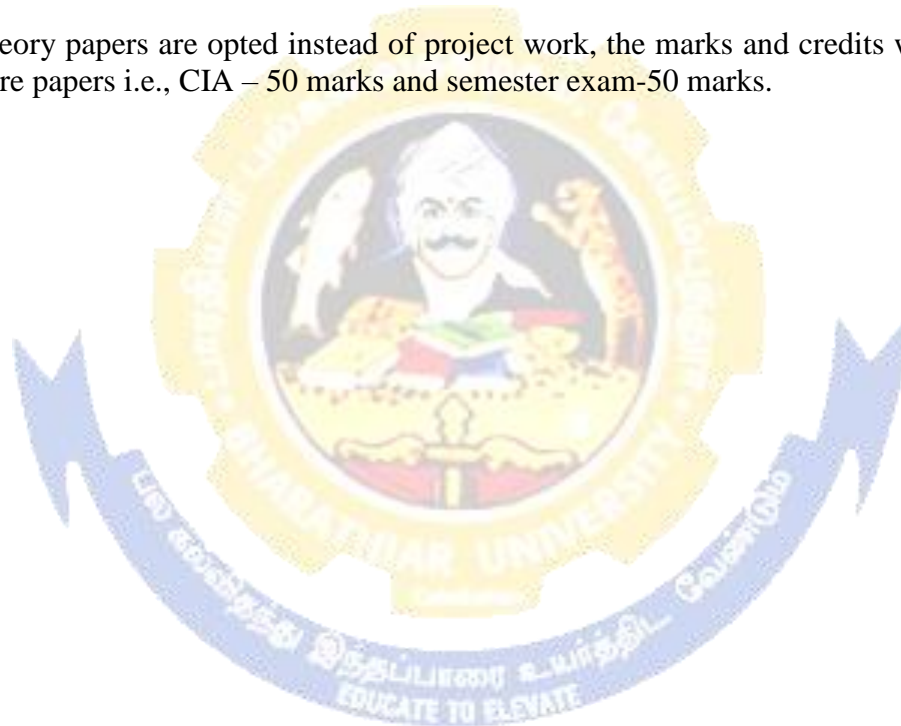
1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:

1. Principles and Practice of Insurance 2. Industrial Law

a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project work 100 marks (50%) and Viva voce exam 100 marks(50%).

External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner. Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.

b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 50 marks and semester exam-50 marks.





**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 | 2021- 22 | | |
| Course Objectives: | | | | | | | |
| the main objectives of this course are to: | | | | | | | |
| <ol style="list-style-type: none"> 1. Familiarize the economic theories and law of variable proportion. 2. Make the students to understand the demand determinants. 3. Acquire knowledge in production function, cost and revenue and break even analysis. 4. Lay a foundation on economic models for demand & supply, pricing decisions. 5. Assess the effects of business cycle in a business and industrial sickness. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion. | | | K1 | | | |
| 2 | Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance. | | | K2 | | | |
| 3 | Apply the types of costs and revenues and Break Even point analysis for business decisions. | | | K3 | | | |
| 4 | Analyze the role of managerial economist in demand analysis, cost and production analysis. | | | K4 | | | |
| 5 | Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Managerial Economics- Introduction | | | 18- hours | | | |
| Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization. | | | | | | | |
| Unit:2 | Demand analysis | | | 18- hours | | | |
| Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning-methods-advantages & disadvantages. | | | | | | | |
| Unit:3 | Production Function | | | 18- hours | | | |
| Production Function- Laws of returns-Law of variable proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production. | | | | | | | |

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

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | L | M | S | M |
| CO2 | M | S | S | S | M |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | S | M |
| CO5 | L | M | S | S | S |
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*S-Strong; M-Medium; L-Low

| Course code | CORPORATE ACCOUNTING | | | L | T | P | C |
|--|---|--|--|---------------------|-------------|---|---|
| Core/Elective/ Supportive | CORE | | | 6 | | | 4 |
| Pre-requisite | Broad knowledge in accounting entries | | | Syllabus Version | 2021 -22 | | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to: | | | | | | | |
| <ol style="list-style-type: none"> 1. Develop the conceptual framework of corporate accounting. 2. Make the students to learn procedure relating to preparation of company final accounts. 3. Educate the students to prepare of statement of affairs and liquidator's final statement. 4. Impart the knowledge relating to banking and insurance companies. 5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company. | | | K1 | | | |
| 2 | Explain the accounts of Amalgamation, Absorption and Alteration of share capital. | | | K2 | | | |
| 3 | Prepare accounts at the time of liquidation of companies. | | | K3 | | | |
| 4 | Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies | | | K3 | | | |
| 5 | Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Final accounts | | | 18- hours | | | |
| Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet. | | | | | | | |
| Unit:2 | Amalgamation | | | | | | |
| Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction). | | | | | | | |
| Unit:3 | Liquidation of companies | | | 18- hours | | | |
| Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only. | | | | | | | |

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| Unit:4 | Banking companies and Insurance Companies | 18- hours |
| Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only). | | |
| Unit:5 | Inflation accounting | 18- hours |
| Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting-Environmental Accounting. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New Delhi, Himalaya Publishing House, 2016. | |
| 2 | Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015. | |
| 3 | Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015. | |
| Books for Reference | | |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi, Sultan Chand and Sons, 2018. | |
| 2 | Reddy T.S. and Murthy.A “Advanced Accounting”, Volume II, Sixth Edition, Chennai, Margham Publications, 2016. | |
| Related Online Contents | | |
| 1 | https://testbook.com/learn/corporate-accounting/ | |
| 2 | https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf | |

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

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

| Course code | INFORMATION TECHNOLOGY IN BUSINESS | | | L | T | P | C |
|--|---|--|------------------|---------------------|---|-------------|---|
| Core/Elective/ Supportive | CORE | | | 6 | | | 4 |
| Pre-requisite | Need awareness on information technology in business | | | Syllabus Version | | 2021 -22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to: | | | | | | | |
| <ol style="list-style-type: none"> 1. Introduce computer hardware to determine software compatibility. 2. Recall types of computer systems. 3. Learn forward data processing systems. 4. Discuss the components of computer system. 5. Impart knowledge about E-Commerce basic concepts, and security issues in the Internet. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Analyze the impact of hardware and software in business | | | K4 | | | |
| 2 | Illustrate the internet security aspects and e-business communication modes | | | K1 & K2 | | | |
| 3 | Explain the data processing systems. | | | K2 | | | |
| 4 | Examine the key features of machine language and input, output devices | | | K5 | | | |
| 5 | Develop an application for a e-commerce business | | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | | | | | | |
| Hardware and software | | | 18- hours | | | | |
| Hardware and software: Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband. | | | | | | | |
| Unit:2 | | | | | | | |
| Types of computer systems | | | 18- hours | | | | |
| Types of computer systems – Micro, Mini, Mainframe and Super computers – Analog, Digital and Hybrid computers – Business and Scientific computer systems – First, Second, Third and Fourth Generation computers – Laptop and Note book computers. | | | | | | | |
| Unit:3 | | | | | | | |
| Data processing systems | | | 18- hours | | | | |
| Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks. | | | | | | | |

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| Unit:4 | Components of computer system | 18- hours |
| Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages – Assembly languages – High level languages – Flow chart – system flow chart and program flow charts – Steps in developing a computer program. | | |
| Unit:5 | E-commerce | 18- hours |
| E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites . | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Abiramidevi.K and Alagammai,M.“E-Commerce” First Edition, Chennai, Margham Publications, 2016. | |
| 2 | Bajaj.K.K.“E-Commerce-The Cutting Edge of Business”Eighth Edition, New Delhi McGraw Hill Publications Pvt. Ltd.2017. | |
| Books for Reference | | |
| 1 | Rajaraman.V “Essentials of E-Commerce Technology” Second Edition, New Delhi, PHI Learning Private Ltd, 2017. | |
| 2 | Sanjeev, S “E-Commerce and Digital Models for Business” Third Edition, New Delhi, Arise Publishers and Distributors, 2015. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/nou21_cs05/preview | |
| 2 | https://onlinecourses.swayam2.ac.in/nou22_cm07/preview | |

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

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

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|---|---|--|--|--|-----------------------------|----------|---------------------|----------|
| Course code | MARKETING MANAGEMENT | | | | L | T | P | C |
| Core/Elective/ Supportive | CORE | | | | 6 | | | 4 |
| Pre-requisite | Basic understanding of the marketing and its applications in decision making is required | | | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to: | | | | | | | | |
| 1. Enable students to classify types of marketing and modern marketing concept. | | | | | | | | |
| 2. Equip the learners on product planning; appraise pricing system and promotion in the markets. | | | | | | | | |
| 3. Explain the various kinds of channels of distribution and function of middle man. | | | | | | | | |
| 4. Enhance practical applications on advertising media. | | | | | | | | |
| 5. Introduce the agricultural marketing and clarifying market research Vs marketing research | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | |
| 1 | Recollect the marketing concepts, types and modern marketing concept | | | | K1 | | | |
| 2 | Illustrate the macro and micro environments of a market and buyer behavior | | | | K2 | | | |
| 3 | Locate the different types of products, product line, product mix and pricing decisions | | | | K3 | | | |
| 4 | Analyze the important of channels of distribution and promotional mix | | | | K4 | | | |
| 5 | Examine the market agricultural produce and marketing research. | | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
| Unit:1 | Introduction | | | | 18- hours | | | |
| Market: Meaning-types. Marketing: Meaning-types (Relationship marketing-Digital marketing-Augmented marketing-Retail marketing-Event marketing-Green marketing- Demarketing-Remarketing-Social marketing -International Marketing)-importance marketing mix (4P's). Modern marketing concept: factors influencing the marketing concept – marketing system-marketing functions. Marketing Management: Meaning -Definition - Nature- Principles – Importance- Functions -Problems - Differences between Sales Management and Marketing Management. | | | | | | | | |
| Unit:2 | Product | | | | 18- hours | | | |
| Product: Meaning- features-classifications- Product policies: Product Planning and Development-Product Line-Product Mix-Product Branding-Product Packaging – Labeling: meaning-features-importance. Product Life Cycle: Meaning-importance-PLC Chart. Pricing: Objectives-kinds of pricing policy-factors influencing the pricing policy. | | | | | | | | |
| Unit:3 | Channels of Distribution | | | | 18- hours | | | |
| Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against. | | | | | | | | |

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| Unit:4 | Promotional Mix | 18- hours |
| Promotional Mix: Meaning-importance. Advertising: Meaning-methods-media-advertising copy-qualities of a good advertising copy-evaluation of advertisements. Personal selling: Meaning-importance-duties-qualities of an effective salesman. Sales promotion: Meaning & importance. | | |
| Unit:5 | Marketing Information and Research | 18- hours |
| Marketing Information and Research: Meaning-Importance- Components of marketing research-Market Research Vs Marketing Research. Advantages of Marketing Research. Agricultural Marketing: meaning-features –defects. Regulated market: meaning-features & importance. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Mamoria C B, Suri.R K and Satish Mamoria “Marketing Management”Allahbad, Kitab Mahal,2016 | |
| 2 | Dr. Gupta C.B. and Dr. Rajan Nair N “Marketing Management” New Delhi, S.Chand and sons- 2018 | |
| Books for Reference | | |
| 1 | Pillai R.S.N & Bagavathi- “Modern Marketing”,NewDelhi,S.Chand ,2016 | |
| 2 | Dr.Radha, “Marketing Management”Chennai,Prasanna Publishers,2018 | |
| Related Online Contents | | |
| 1 | https://nptel.ac.in/courses/110/104/110104068/ | |
| 2 | https://www.coursera.org/learn/marketing-management | |

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

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



**Second
Semester**

| Course code | BUSINESS RESEARCH METHODS | L | T | P | C |
|--|---|------------------|---|---------|---|
| Core/Elective/ Supportive | CORE | 5 | | | 4 |
| Pre-requisite | Basic research knowledge and application of statistical tools is needed | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | |
| the main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> 1. Develop an idea about various research designs and techniques 2. Understand sampling techniques of research and its applications 3. Emphasis the learners in application of appropriate tools in research 4. Make the learners to understand the significance of testing of hypothesis 5. Lay a foundation to become familiar in style of preparing research report. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues | K1 & K2 | | | |
| 2 | Organize and conduct research in a more appropriate sampling method manner. | K2 | | | |
| 3 | Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research. | K2 & K3 | | | |
| 4 | Interpret the data analysis in relation to the research process by testing hypothesis. | K4 | | | |
| 5 | Write a research report and thesis. | K5 & K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design. | | | | | |
| Unit:2 | Sampling design | 18- hours | | | |
| Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale-Guttsman scale-Thurston scale. | | | | | |
| Unit:3 | Statistical tools | 18- hours | | | |
| Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression. | | | | | |
| Unit:4 | Testing of Hypothesis | 18- hours | | | |
| Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and | | | | | |

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|--|--|------------------|
| testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test. | | |
| Unit:5 | Interpretation | 18- hours |
| Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report-mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers, | |
| 2 | Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016 | |
| Books for Reference | | |
| 1 | Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017. | |
| 2 | Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S. Chand & Co. Ltd , 2017 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/cec21_mg21/preview | |
| 2 | https://onlinecourses.swayam2.ac.in/nou22_cm06/preview | |

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

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

| Course code | BUSINESS ENVIRONMENT | | | L | T | P | C |
|---|---|--|----------------------------|------------------|---|------------------|---|
| Core/Elective/Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | An understanding about ways in which humans interact with the natural world | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to: | | | | | | | |
| 1. Promote basic understanding on the concepts of business environment and that enable them to realize the impact of environment on business. | | | | | | | |
| 2. Educate learners about the impact of environmental changes in business. | | | | | | | |
| 3. Provide an insight into the ethical aspects in all areas of business. | | | | | | | |
| 4. Make students to aware on environmental problems related to business and commerce. | | | | | | | |
| 5. Lay of knowledge about the Indian and international business environment. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain the internal and external environment pertaining to business | | | K2 | | | |
| 2 | Evaluate the industry policy and regulations | | | K5 | | | |
| 3 | Analyze the policies and legal provisions of the government | | | K4 | | | |
| 4 | Explain the impact of financial environment and labor legislation in India | | | K1 | | | |
| 5 | Identify the concepts of ethics in business and the relevant fields | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business. | | | | | | | |
| Unit:2 | Industrial Policies and Regulations | | | 18- hours | | | |
| Industrial Policies and Regulations - New Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India. | | | | | | | |
| Unit:3 | Economic Systems | | | 18- hours | | | |
| Economic Systems – Meaning – Characteristics -Types of economic systems Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning. | | | | | | | |
| Unit:4 | Technological environment | | | 18- hours | | | |
| Technological environment-Factors Governing Technological Environment Management of Technology - Patents and Trademarks - Financial Institution in India. IFCI-ICICI-IDBI-IIBI-SIDBI-SFC's. | | | | | | | |
| Unit:5 | Globalisation | | | 18- hours | | | |
| Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalization - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's - MNC in India. | | | | | | | |
| Unit:6 | Contemporary Issues | | | | | | |
| Online assignment , Group discussion and seminar | | | | | | | |
| | | | Total Lecture hours | | | 90- hours | |

| Books for study | |
|--------------------------------|---|
| 1 | Cherunilam. F “Business Environment” Twentieth Revised Edition, Mumbai, Himalaya Publishing House, 2015. |
| 2 | Aswathappa, K., “Essentials of Business Environment”, Ninth Edition, Mumbai, Himalaya Publishing House, 2018. |
| Books for Reference | |
| 1 | Misra.N “Economic Environment of Business” First Edition, Mumbai, Himalaya Publications, 2017. |
| 2 | Paul. J “Business Environment” Fourth Edition, New Delhi, Tata McGraw Hill Publications, 2015. |
| Related Online Contents | |
| 1 | https://onlinecourses.swayam2.ac.in/imb22_mg02/preview |
| 2 | https://onlinecourses.nptel.ac.in/noc22_hs16/preview |

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

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

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|---|--|--|---------------------|--|-----------------------------|------------------|---------------------|----------|
| Course code | APPLIED COST ACCOUNTING | | | | L | T | P | C |
| Core/Elective/ Supportive | CORE | | | | 5 | | | 4 |
| Pre-requisite | Broad knowledge in cost accounting | | | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to: | | | | | | | | |
| 1. Provide knowledge of cost accounting and cost sheet. | | | | | | | | |
| 2. Make learners to understand the costing aspects on material and labor. | | | | | | | | |
| 3. Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non- manufacturing companies. | | | | | | | | |
| 4. Make clear about overhead and process costing methods. | | | | | | | | |
| 5. Enrich the various methods relating to job, service, batch and contract costing | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall the classification of cost, methods and techniques | | | | K1 | | | |
| 2 | Evaluate cost sheet and material and labor control | | | | K5 | | | |
| 3 | Analyze cost control and cost reduction tools and techniques | | | | K4 | | | |
| 4 | Solve labor, overhead and process costing methods | | | | K2 | | | |
| 5 | Reconciliation of cost and financial accounting. | | | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
| Unit:1 | | | Introduction | | | 18- hours | | |
| Cost Accounting Meaning-definitions-nature- significance – Differences between financial and cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Classification of costs- Preparation of cost sheet – Tender and Quotation. | | | | | | | | |
| Unit:2 | | | Material | | | 18- hours | | |
| Material: Need for material control- tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials – EOQ. Bin Card: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO –Simple average method-Weighted average method. | | | | | | | | |
| Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning & importance- Taylor’s Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes – effects- methods of reduction of labour turnover. Overtime and Idle time: meaning-causes-techniques of Control. | | | | | | | | |
| Unit:3 | | | Overheads | | | 18- hours | | |
| Overheads: Meaning – Classification – Allocation-Absorption- Apportionment of Overheads – Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)- Computation of Machine Hour Rate-Over absorption and Under absorption – Meaning and causes. | | | | | | | | |

| | | |
|--|---|------------------|
| Unit:4 | Process Costing | 18- hours |
| Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit-Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause. | | |
| Unit:5 | Operating Costing | 18- hours |
| Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation –reasons for disagreement in profit. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| | Total Lecture hours | 90- hours |
| Books for study | | |
| 1 | Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015. | |
| 2 | Madegowda.J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015. | |
| Books for Reference | | |
| 1 | Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016. | |
| 2 | Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai, Margham Publishers, 2017. | |
| Related Online Contents | | |
| 1 | https://students.icai.org/?page_id=5208 | |
| 2 | https://www.coursera.org/projects/introduction-cost-accounting | |

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

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

| Course code | HUMAN RESOURCE MANAGEMENT | | | L | T | P | C |
|---|--|--|--|------------------|---------|---|---|
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Understanding of effective interpersonal skills of employees in the organization | | | Syllabus Version | 2021-22 | | |
| Course Objectives: | | | | | | | |
| <p>The main objectives of this course are to:</p> <p>The main objectives of this course are to:</p> <ol style="list-style-type: none"> 1. Explain the importance of human resources and their effective management in organizations. 2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs. 3. Outline the current theory and practice of recruitment and selection. 4. Describe appropriate implementation, monitoring and assessment procedures of training. 5. Explain the importance of the performance management system in enhancing employee performance. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain human resources planning, dealing with surplus and deficient man power | | | K1 | | | |
| 2 | Describe the meanings of terminology and tools used in managing employees effectively | | | K2 | | | |
| 3 | Apply a selection strategy for a specific job | | | K3 | | | |
| 4 | Gain knowledge in develop, analyze and apply advanced training strategies and specifications for the delivery of training programs | | | K4 | | | |
| 5 | Assess the different techniques involved in the performance appraisal process. | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description-Job specification. | | | | | | | |
| Unit:2 | Recruitment and Selection | | | 18- hours | | | |
| Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types. | | | | | | | |
| Unit:3 | Training and Development | | | 18- hours | | | |
| Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes. | | | | | | | |

| | | |
|--|---|------------------|
| Unit:4 | Discipline | 18- hours |
| Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization conflict-Conflict in organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict. | | |
| Unit:5 | Performance Appraisal | 18- hours |
| Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline. | | |
| Unit:6 | Contemporary Issues | |
| Online assignment , Group discussion and seminar | | |
| Total Lecture hours | | 90- hours |
| Books for study | | |
| 1 | Aswathappa, K., “Human Resource Management”, Eighth Edition, New Delhi, Tata McGraw Hill Education India Pvt. Ltd, 2017. | |
| 2 | Subbarao P., “Essentials of Human Resource Management and Industrial Relations”, Sixth Edition, Mumbai, Himalaya Publishing House, 2015 | |
| Books for Reference | | |
| 1 | Rao.V.S.P “Human Resource Management” Second Edition, New Delhi, Cengage Publications, 2015. | |
| 2 | Pattanayak, B., “Human Resource Management”, Second Edition, Mumbai, PHI Learning Pvt Ltd, 2013. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc22_hs63/preview | |
| 2 | https://www.coursera.org/specializations/human-resource-management | |

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

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

| Course code | COMPUTER APPLICATIONS PRACTICALS I MS Office and Internet | | L | T | P | C |
|--|--|--|---------------------|---|---------|---|
| Core/Elective/ Supportive | CORE | | | | 5 | 4 |
| Pre-requisite | Hands on training in MS Office is required | | Syllabus Version | | 2021-22 | |
| MS WORD | | | | | | |
| <p>1. Type a cost audit report and perform the following:</p> <p>A) Right alignments, Bold the important words.</p> <p>B) Center align the second paragraph and perform italics for the important words.</p> <p>C) Change third paragraph into two column paragraph.</p> <p>D) Insert page numbers at the bottom, Insert date, time and heading in the header section.</p> <p>E) Character spacing for side headings.</p> <p>2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.</p> <p><input type="checkbox"/> Use bullets & numbering</p> <p><input type="checkbox"/> Check the spelling according to British English</p> <p><input type="checkbox"/> Use thesaurus to replace a word</p> <p><input type="checkbox"/> Use drop cap</p> <p>3. Type a sample research report and perform the following functions: Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.</p> <p>4. Type a published horizontal form of a balance sheet of a company and perform the following</p> <p><input type="checkbox"/> Tables: - insert, delete rows & columns</p> <p><input type="checkbox"/> Borders: -top & bottom only</p> <p><input type="checkbox"/> Auto format tables</p> <p><input type="checkbox"/> Change backgrounds to differentiate heading of the table with others.</p> <p>5. Identify an organization and prepare an organizational chart prevailing in that concern.</p> <p>6. Prepare a table showing Employees Performance appraisal system, using the following for:</p> <p><input type="checkbox"/> Use auto format for tables.</p> <p><input type="checkbox"/> Change the text color of the headings.</p> <p><input type="checkbox"/> Sort the employees in the alphabetical order.</p> <p><input type="checkbox"/> Link the employees' address using hyperlink.</p> <p><input type="checkbox"/> Merge two cells.</p> <p>7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.</p> <p>8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.</p> <p>9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.</p> <p>10. Perform mail merge operation for sending notice to share holders for AGM.</p> <p>11. Type your curriculum vitae and perform Template and indent the text.</p> | | | | | | |

M.S.POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:

a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
 - Select a column and change the number format to Rupees and paise (0.00) format.
 - Change a particular range of cells font as bold
 - Select a row and hide it.
 - Use shortcut key and go to sheet 3 and select a cell.
 - Prepare a bin card for the issues & purchases made during the particular month use Auto format wizard.
5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product.

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

M.S.ACCESS

1. Create a student's database Find Total, Average, and Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:

I. Policy Number should be the primary key

II. Name should not be empty

III. Maintain at least 10 records

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

3. Create a student's database using design view for students mark details: a) Add at least 10 records. b) Sort the names in alphabetical order. c) Find Total and Average d) Display list where total is greater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) Apply Sort option to display records. g) Generate reports by using the above queries.

4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.

5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals

April 1 Opening balance in current account

| A/C No | Name of the A/C holder | Rs. |
|--------|--------------------------|-------|
| CA 250 | Gail LTD | 30000 |
| CA 251 | Indian Oil Corporation | 40000 |
| CA 252 | Reliance Petro Chemicals | 25000 |

April 2. Deposits received form GAIL Ltd Rs. 4000

April 2. With draws by Indian Oil Corpn. Rs. 10000

April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000.

April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

April 4. IOC encashed the Cheque

April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.

April 5. Reliance Petro Chemicals withdrawn Rs. 5000

April 6. GAIL issued a cheque to IOC Rs.4000.

April 6. IOC deposited the cheque issued by GAIL.

April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.

You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.

2. Create an E-mail ID.

3. Send an email to your friend and check mail inbox and other facilities in your mailbox.

4. Learn how to use search engines and list some of your search results.

5. Visit any of the stock exchanges website and collect the information regarding share price.

6. Visit www.rbi.com and download some information.

7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order
9. Discussion forums and E-groups.
10. Visit the website of National Informatics Centre, Go to the ministry of Finance and Collect information regarding Economic Survey & Union Budget.



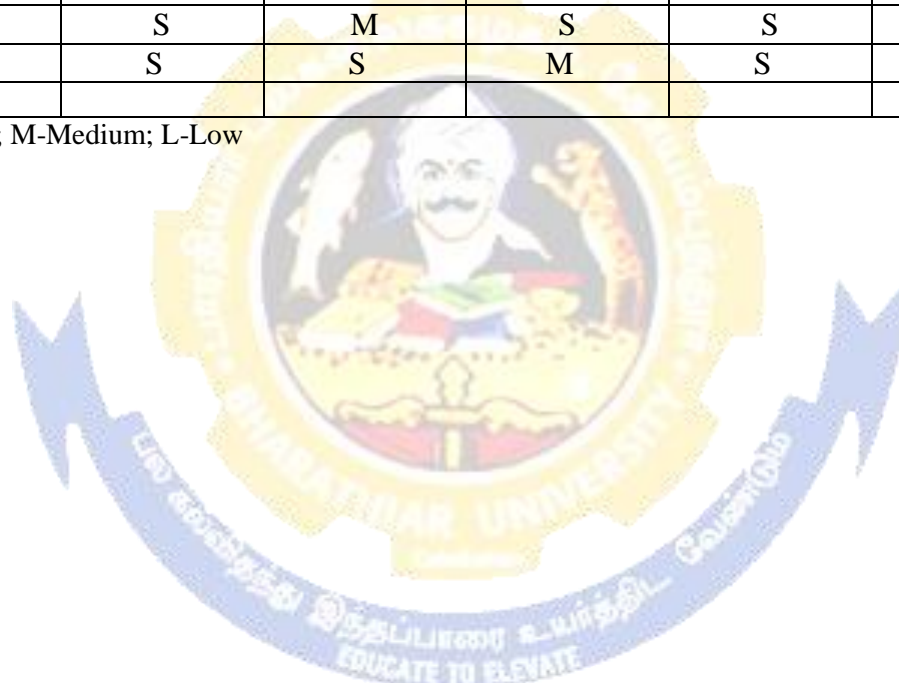


| Course code | DIRECT TAXES | | | L | T | P | C |
|---|--|--|----------------------------|---------------------|---|-------------|---|
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Basic understanding of income tax practice and law | | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| 1. Enable students to understand computation of taxable income of various entities. | | | | | | | |
| 2. Acquaint the students with the concepts of tax administration. | | | | | | | |
| 3. Impart deep knowledge about the latest provisions of income tax act. | | | | | | | |
| 4. Develop application and analytical skill of the provisions of income tax law for income tax planning and management. | | | | | | | |
| 5. Educate learners about procedure for assessment and e-filing. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Evaluate the procedure for computing of taxable income under various sources. | | | K5 | | | |
| 2 | Recollect the concept of tax administration and practices. | | | K1 | | | |
| 3 | Utilize the latest provision of income tax act. | | | K3 | | | |
| 4 | Develop the legitimate way of Tax Planning and Management. | | | K6 | | | |
| 5 | Make use of the procedure for assessment and e-filing. | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Income Tax Act–Definition–Income–Agricultural Income–Assessee – Previous year– Assessment year–Residential status–Scope of Total Income–Capital and Revenue–Receipts and Expenditure– Exempted Incomes. | | | | | | | |
| Unit:2 | Computation of Income | | | 18- hours | | | |
| Computation of Income from Salaries and Income from House property. | | | | | | | |
| Unit:3 | Computation of Capital Gain | | | 18- hours | | | |
| Computation of Profits and Gains of Business or profession – Calculation of Capital gain. | | | | | | | |
| Unit:4 | Computation of Income from other sources | | | 18- hours | | | |
| Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals. | | | | | | | |
| Unit:5 | Income Tax Authorities | | | 18- hours | | | |
| Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing. | | | | | | | |
| | | | Total Lecture hours | 90- hours | | | |
| Books for Study(s) | | | | | | | |
| 1 | Lal B.B,” Direct Taxes”,29 th Edition, New Delhi, Persons Education, | | | | | | |
| 2 | Gaur V.P& Narang D.B,” Income Tax Law & Practice”, New Delhi, Kalyani publications,,New 2020 | | | | | | |
| | | | | | | | |

| Books for References | |
|--------------------------------|---|
| 1 | Dr Mehrotra.H.C & Dr Goyal.S,P,"Income Tax Law and Practice,Agra, Sahitya Bhawan Publications,2021 |
| 2 | Pagare Dinkar,"Tax Laws",New Delhi, Sultan Chand & Sons, 2021 |
| Related Online Contents | |
| 1 | https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview |
| 2 | https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/ |

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

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



| | | | | | | | |
|---|--|--|--|-------------------------|----------------|----------|----------|
| Course code | MANAGEMENT ACCOUNTING | | | L | T | P | C |
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Understand about basic terms and rules of management accounting. | | | Syllabus Version | 2021-22 | | |
| Course Objectives: | | | | | | | |
| <p>The main objectives of this course are to enable the students to:</p> <ol style="list-style-type: none"> 1. Know the concept and importance of management accounting. 2. Understand the use of accounting tools for generating information for managerial decision making 3. Understand various method and technique in managerial accounting. 4. Comprehend and practices the established techniques & methods in management accounting. 5. Lay on foundation for budgeting and budgetary control. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recollect the concept and importance of management accounting. | | | K1 | | | |
| 2 | Explain the role of managerial accounting in management decision making. | | | K2 | | | |
| 3 | Utilize the various methods and technique of managerial accounting. | | | K3 | | | |
| 4 | Analyze the method and technique of management accounting used for managerial decision making. | | | K4 | | | |
| 5 | Prepare budget and budgetary control for any business concern | | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives–Importance–Limitations–Distinction between Financial Accounting and Management Accounting–Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation. | | | | | | | |
| Unit:2 | Ratio Analysis Working & Capital Management | | | 18- hours | | | |
| Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements. | | | | | | | |
| Unit:3 | Fund Flow statement & Cash Flow Statement | | | 18- hours | | | |
| Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.(As per AS3 / Ind-As 7) | | | | | | | |

| | | |
|--|---|------------------|
| Unit:4 | Marginal Costing | 18- hours |
| Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making. | | |
| Unit:5 | Budgeting & Budgetary control | 18- hours |
| Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Sharma.R.K & Gupta.K.Shashi,"Management Accounting',New Delhi,Kalyani Publishers,14 th Edition. | |
| 2 | Pillai R.S.N & Bhagavathi,"Management Accounting",New Delhi, S-Chand & Co, 2010 | |
| Books for References | | |
| 1 | Reddy.T.S & Reddy Y Hari Prasad,"Management Accounting", Chennai,Margham Publications,2006. | |
| 2 | Khan.M.Y & Jain.P.K,"Management Accounting,Chennai,McGraw Hill Education(India)Pvt Ltd,2018 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/cec21_cm01/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg65/preview | |

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

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

| Course code | FINANCIAL MANAGEMENT | | | L | T | P | C |
|--|--|--|----------------------------|------------------|---|------------------|---|
| Core/Elective/ Supportive | CORE | | | 5 | | | 4 |
| Pre-requisite | Understanding about Finance, management and source of finance. | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Understand the concept and importance of financial management. 2. Identify various sources of long-term and short-term finance. 3. Understand various method and technique for calculating cost of capital. 4. Know different types leverages used by the organization. 5. Understand various dividend policies followed by organization. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recollect the concept and importance of financial management. | | | K1 | | | |
| 2 | Analyse the Various sources of long-term and short-term finance. | | | K2 | | | |
| 3 | Identify the methods and techniques for calculating cost of capital. | | | K3 | | | |
| 4 | Examine different type leverage followed by a organization. | | | K4&K5 | | | |
| 5 | Evaluate the various dividend policies & Working capital. | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance–Short-term and Long-term finance. | | | | | | | |
| Unit:2 | Cost of Capital | | | 18- hours | | | |
| Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings– Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow. | | | | | | | |
| Unit:3 | Leverages | | | 18- hours | | | |
| Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits. | | | | | | | |
| Unit:4 | Dividend Theories | | | 18- hours | | | |
| Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy. | | | | | | | |
| Unit:5 | Working Capital Management | | | 18- hours | | | |
| Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital. | | | | | | | |
| | | | Total Lecture hours | | | 90- hours | |

| Books for Study | |
|--------------------------------|---|
| 1 | Chandra Prasanna,"Financial Management",Chennai,McGraw Hill Education(India)Pvt Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K,"Financial Management ",Chennai,McGraw Hill Education (India) Pvt Ltd,2017 |
| Books for References | |
| 1 | Maheshwari.S.N,"Financial Management", New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K &Gupta.K.Shashi,"Financial Management", New Delhi,Kalyani Publishers,9 th Revised Edition |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_mg06/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20_mg05/preview |

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

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

| Course code | INTERNET & E-COMMERCE | | | L | T | P | C |
|--|--|--|----------------------------|------------------|---|------------------|---|
| Core/Elective/ Supportive | core | | | 5 | | | 4 |
| Pre-requisite | Understand the role of internet and e-commerce in business | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Equip the students with the emerging trends in business. 2. Introduce and explore the use of information technology in all aspects of business. 3. Understand the relevance of e-commerce in the present scenario. 4. Get familiarize with the students cyber world and cyber regulations. 5. Understand future internet business in global market. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Illustrate the various trends in business. | | | K1&k2 | | | |
| 2 | Explore information technology in every aspect of business. | | | K3 | | | |
| 3 | Analyze the role of e-commerce in the present business scenario. | | | K3 & K4 | | | |
| 4 | Examine the cyber security and cyber regulation in global business world. | | | K5 | | | |
| 5 | Develop the future relevance internet business in global business world | | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, intranet and extranet – Technology of internet commerce. | | | | | | | |
| Unit:2 | Business Process | | | 18- hours | | | |
| Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Internet banking – ATM | | | | | | | |
| Unit:3 | Internet frauds | | | 18- hours | | | |
| Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance | | | | | | | |
| Unit:4 | Issues relating to e-commerce | | | 18- hours | | | |
| Issues relating to e-commerce – Technology – Wireless applications, Broad band – Online transactions – use of mobile phones – SMS alerts Unit – V Future of Internet commerce – Hardware and Software, Trends – Information and application trends. | | | | | | | |
| Unit:5 | Future of Internet commerce | | | 18- hours | | | |
| Future of Internet commerce – Hardware and Software, Trends – Information and application trends | | | | | | | |
| | | | Total Lecture hours | | | 90- hours | |
| Books for Study | | | | | | | |
| 1 | Treese G Windfield & Stewart C Lawrence, ” Designing Systems for Internet Commerce”, Melbourn, Addison Wesley, 2 nd Edition | | | | | | |
| 2 | Bajaj K Kamalesh & Nag Debjani, ” E-Commerce : The Cutting Edge of Business, Chennai, McGraw Hill Education (India) Pvt Ltd, 2017 | | | | | | |

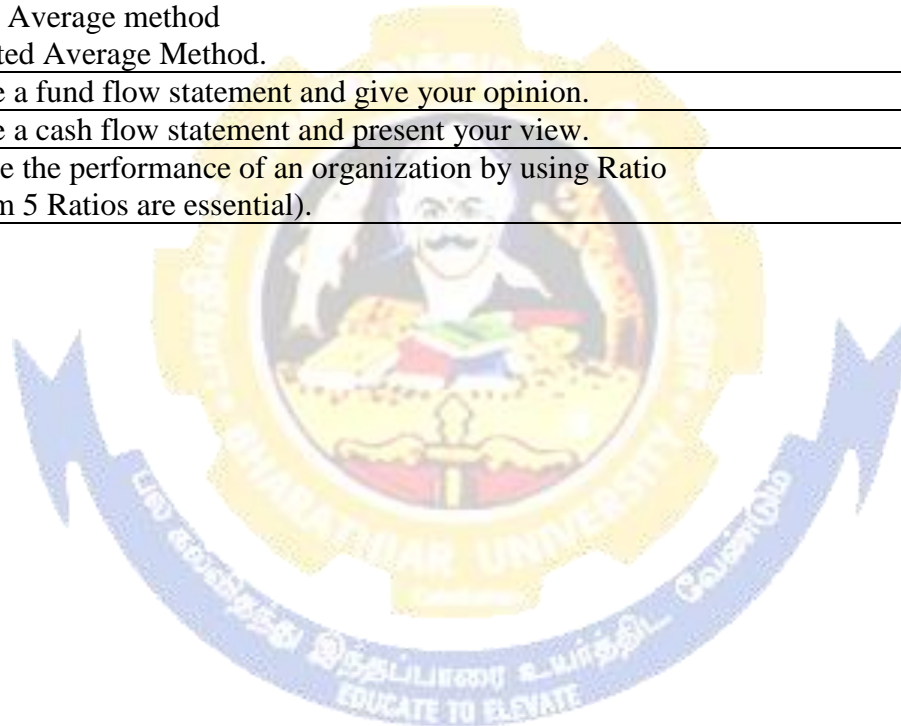
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|--------------------------------|---|
| Books for References | |
| 1 | Dr Kalakota Ravi & Robinson Marcia, " e-Business 2.0: Roadmap for Success", Melbourn, Addison Wesley, 2000. |
| 2 | Whinston B Andrew & Dr Kalakota Ravi, " Frontiers of Electronic Commerce", New Delhi, Persons Education, 2009 |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc19_mg54/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec19_cm01/preview |

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

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



| Course code | COMPUTER APPLICATIONS PRACTICALS-II : TALLY | L | T | P | C |
|--|--|---------------------|---|-------------|---|
| Core/Elective/ Supportive | | | | 5 | 4 |
| Pre-requisite | Basic Knowledge in Computer | Syllabus Version | | 2021- 22 | |
| TALLY | | | | | |
| 1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys) | | | | | |
| 2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments) | | | | | |
| 3. Prepare Inventory statement using (Calculate Inventory by using all methods) a) FIFO b) LIFO c) Simple Average method d) Weighted Average Method. | | | | | |
| 4. Prepare a fund flow statement and give your opinion. | | | | | |
| 5. Prepare a cash flow statement and present your view. | | | | | |
| 6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential). | | | | | |





**Fourth
Semester**

| Course code | INVESTMENT MANAGEMENT | | | L | T | P | C |
|--|--|--|----------------------------|------------------|---|------------------|---|
| Core/Elective/ Supportive | CORE | | | 6 | | | 4 |
| Pre-requisite | Basic understanding about investment and portfolio management. | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. provide a general understanding about investment avenues and personal finance. 2. give a broader understanding about behavioral finance and how it equip to decide personal Investment. 3. understand the characteristics of securities markets and the instruments traded therein. 4. give boarder understanding about fundamental and technical analysis. 5. analyze risk and return of securities and manage portfolios of investment. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recall various investment avenues and personal finance. | | | | | K1 | |
| 2 | Explain securities markets, regulation and its instruments | | | | | K2 | |
| 3 | Identify fundamental analysis of an organization using financial data information. | | | | | K3 | |
| 4 | Examine technical analysis of an organization using financial data information. | | | | | K4 | |
| 5 | Evaluate risk return of securities in different investment proposal. | | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | 18- hours | | | |
| Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India. | | | | | | | |
| Unit:2 | Capital Market | | | 18- hours | | | |
| Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines. | | | | | | | |
| Unit:3 | Fundamental and Technical Analysis | | | 18- hours | | | |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. | | | | | | | |
| Unit:4 | Investment Alternatives | | | 18- hours | | | |
| Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC. | | | | | | | |
| Unit:5 | Portfolio Management | | | 18- hours | | | |
| Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM) | | | | | | | |
| | | | Total Lecture hours | | | 90- hours | |

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

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

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

| Course code | INTERNATIONAL BUSINESS | L | T | P | C |
|--|--|------------------|---|---------|----|
| Core/Elective/ Supportive | CORE | 6 | | | 4 |
| Pre-requisite | Basic understanding about international business, trade and monetary organization. | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Introduce the concept of international business. 2. Create awareness on the changes in the international business arena. 3. Understand the role of global financial markets and instrument. 4. Understand the functions of WTO, IMF and IBRD. 5. Give various theories of foreign exchange. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the concept of international business. | | | | K1 |
| 2 | Explain the level of changes international business in global era. | | | | K2 |
| 3 | Identify the role of global financial markets and instrument. | | | | K3 |
| 4 | Evaluate various functions of WTO, IMF AND IBRD. | | | | K5 |
| 5 | Analyze various theories of foreign exchange. | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP. | | | | | |
| Unit:2 | Euro Currency Market | 18- hours | | | |
| Euro Currency Market – GATT – WTO, World Bank and IMF – Functions. | | | | | |
| Unit:3 | Export marketing | 18- hours | | | |
| Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects. | | | | | |
| Unit:4 | India's Imports and Exports | 18- hours | | | |
| Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade. | | | | | |
| Unit:5 | Foreign exchange | 18- hours | | | |
| Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India. | | | | | |
| | Total Lecture hours | 90- hours | | | |

| Books for Study | |
|--------------------------------|---|
| 1 | Bhattacharyya.V & Varshney R.L,” International Marketing Management”, New Delhi, Sultan chand & Sons,2015 |
| 2 | Balagopal T.A.S, “Export Marketing”, Mumbai, Himalaya Publications,2016 |
| Books for References | |
| 1 | Rao P Subba, “International Business”, Mumbai, Himalaya Publications,2013 |
| 2 | Jeevanandam C, “International Business”, New Delhi, Sultan chand & Sons,2016 |
| Related Online Contents | |
| 1 | https://onlinecourses.nptel.ac.in/noc20_mg54/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20_mg12/preview |

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

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

| Course code | PRINCIPLES AND PRACTICE OF INSURANCE | L | T | P | C |
|---|--|------------------|---|---------|-------|
| Core/Elective/ Supportive | CORE | 6 | | | 4 |
| Pre-requisite | Basic understanding about the concept of insurance and types | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures 2. Understand various types insurance and its policies. 3. Create awareness among students on the legal framework of insurance 4. Acquired knowledge in health insurance, group insurance products and mediclaim policies 5. Aware about IRDA Regulation act 2002 | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Explain the general principles and concepts of insurance, insurance practices and procedures | | | | K1&k2 |
| 2 | Examine various types of insurance and its functions. | | | | K4 |
| 3 | Evaluate the legal framework about different insurance policies. | | | | K5 |
| 4 | Promote awareness about different health policies and group insurance | | | | K6 |
| 5 | Make use of IRDA regulation act. | | | | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction | 18- hours | | | |
| Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance. | | | | | |
| Unit:2 | Life Insurance | 18- hours | | | |
| Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India | | | | | |
| Unit:3 | Health Insurance | 18- hours | | | |
| Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance. | | | | | |
| Unit:4 | General insurance | 18- hours | | | |
| General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service. | | | | | |
| Unit:5 | Claims and settlement | 18- hours | | | |
| Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest. | | | | | |
| | Total Lecture hours | 90- hours | | | |

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

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

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

| Course code | INDUSTRIAL LAW | | L | T | P | C |
|---|---|--|------------------|---|----------|---|
| Core/Elective/ Supportive | CORE | | 6 | | | 4 |
| Pre-requisite | Basic understanding about business regulatory organization and their practice. | | Syllabus Version | | 2021 -22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Acquire updated knowledge and develop understanding of the regulatory framework for business | | | | | | |
| 2. Gain expert knowledge about various industrial act. | | | | | | |
| 3. Be aware of opportunities available in various legal compliances so as to enable them employable. | | | | | | |
| 4. Impart knowledge about current practice of industrial law. | | | | | | |
| 5. Train in calculation on payment of gratuity. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Remember updated regulatory framework followed by the companies. | | K1&K2 | | | |
| 2 | Identify type of industrial act and its functions. | | K3 | | | |
| 3 | Analyze various opportunities available in various legal compliances so as to enable them employable. | | K4&K5 | | | |
| 4 | Develop current practice on industrial law | | K6 | | | |
| 5 | Calculate Payment of Gratuity. | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Factories Act | | 18- hours | | | |
| Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988. | | | | | | |
| Unit:2 | Trade Unions Act | | 18- hours | | | |
| Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes. | | | | | | |
| Unit:3 | Payment of Bonus Act | | 18- hours | | | |
| Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamil Nadu Payment of subsistence Allowance Act 1981. | | | | | | |
| Unit:4 | Social security Legislation | | 18- hours | | | |
| Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases. | | | | | | |

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|---|---|------------------|
| Unit:5 | Payment of Gratuity Act | 18- hours |
| The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946. | | |
| Total Lecture hours | | 90- hours |
| Books for Study | | |
| 1 | Kapoor N.D, "Elements Of Industrial Law", New Delhi, Sultan chand & Sons, 2018. | |
| 2 | Vaidyanathan .S, Srividhya, "Factory Laws Applicable in Tamil Nadu", Chennai, Madras Book Agency, 2003. | |
| Books for References | | |
| 1 | The Child labour (Protection & Regulation) - Madras Book Agency Act 1986 | |
| 2 | The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981 | |
| 3 | The Environment (Protection) Act 1986 -Professional Book Publishers - | |
| Related Online Contents | | |
| 1 | https://www.icsi.edu/media/webmodules/publications/ | |
| 2 | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf | |

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

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



**Elective
Courses**

| Course code | SERVICES MARKETING | | | L | T | P | C |
|--|---|--|--|---------------------|-------------|------------------|---|
| Core/Elective/ Supportive | ELECTIVE | | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on service Marketing | | | Syllabus Version | 2021- 22 | | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to: | | | | | | | |
| <ol style="list-style-type: none"> 1. Understand the concepts of service marketing management. 2. Learn about service marketing process for different types of products and services. 3. Understand the tools used by marketing managers in decision situations. 4. Know more about marketing mix for selected marketing services. 5. Get insight in service quality. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain the nature of services, and distinguish between products and services | | | | | K2 | |
| 2 | Identify the major elements needed to improve the marketing of services | | | | | K3 | |
| 3 | Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service | | | | | K4 | |
| 4 | Examine the key marketing services and market segmentation | | | | | K4 | |
| 5 | Evaluate service quality, measurement, causes and problems, principles guiding improving of quality | | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | Introduction | | | | | 18 hours | |
| Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services. | | | | | | | |
| Unit:2 | Service Marketing | | | | | 18 hours | |
| Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business. | | | | | | | |
| Unit:3 | Marketing Mix | | | | | 18 hours | |
| Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. | | | | | | | |
| Unit:4 | Key Services | | | | | 18- hours | |
| Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. | | | | | | | |

| | | |
|---|---|-----------------|
| Unit:5 | Service Quality | 16 hours |
| Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Reddy P.N, Appannaiah H.R,Dr. Anil Kumar and Dr. K. Nirmala,"Service Marketing", Mumbai,Himalaya Publications, 2017. | |
| 2 | Jha S.M,"Service Marketing", Mumbai,Himalaya Publications,2015. | |
| Books for References | | |
| 1 | Dr. Shajahan.S,"Service Marketing", Mumbai,Himalaya Publications,2017 | |
| 2 | Dr. Natrajan.P,"Sevice Marketing", Chennai,Margham Publications,2019 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc20_mgl2/preview | |
| 2 | https://onlinecourses.swayam2.ac.in/cec19_mg38/preview | |

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

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

| Course code | MARKETING OF FINANCIAL SERVICES | L | T | P | C |
|---|--|---------------------|---|-------------|----|
| Core/Elective/ Supportive | ELECTIVE | 5 | | | 4 |
| Pre-requisite | Basic knowledge on Financial Services | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to enable the students to | | | | | |
| <ol style="list-style-type: none"> 1. Develop and expand knowledge in the overall marketing environment of financial service. 2. Understand the key issues and future trends that surround financial service marketing 3. Be familiar with the nature and scope of various types of financial services. 4. Know about various services related to insurances and its policies. 5. Referring various real estate industry about their classification and its mechanism. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the marketing of financial services | | | | K2 |
| 2 | Appreciate how recent thinking in marketing and services marketing applies to financial services | | | | K4 |
| 3 | Identify key issues for marketers of financial services | | | | K3 |
| 4 | Interpretation of various reforms and types of insurance services related to life insurance | | | | K5 |
| 5 | Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India. | | | | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Financial Market in India | 18 hours | | | |
| Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds. | | | | | |
| Unit:2 | Stock Exchanges | 18 hours | | | |
| Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI. | | | | | |
| Unit:3 | Plastic cards | 18 hours | | | |
| Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance. | | | | | |
| Unit:4 | Insurance Services | 18- hours | | | |
| Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance. | | | | | |
| Unit:5 | Real Estate Industry | 16 hours | | | |
| Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – | | | | | |

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|--|---|-----------------|
| Advantages of Securitization – Securitization in India | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| | Total Lecture hours | 90 hours |
| Books for Study | | |
| 1 | Tripathy Nalina Prava, “Financial Services ,New Delhi, PHI Learning,2007. | |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India) Pvt Ltd,2010. | |
| Books for References | | |
| 1 | Mishkin S Frederic,” Financial Markets & Institutions “ London, Pearsn education,2017. | |
| 2 | Gordon E & Natrajan K, “Financial Markets and Services”, Mumbai, Himalaya Publications,2019. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/imb20_mg17/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

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

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

| Course code | MARKETING OF HEALTH SERVICES | | L | T | P | C |
|--|---|--|---------------------|---|-----------------|---|
| Core/Elective/ Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on health services | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| <ol style="list-style-type: none"> 1. Understand healthcare decision making 2. Develop skills in applying marketing strategies 3. Predict the environmental trends and opportunities in the health sector. 4. Comparing about various online health services related to clinical health care. 5. Assessing about various rights and legal aspects related to consumer protection and safety measures. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Apply the necessary tools available to marketing managers in healthcare sector | | | | K3 | |
| 2 | Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector | | | | K5 | |
| 3 | Solve real-life problems and provide solutions to challenges | | | | K6 | |
| 4 | Analyze various online critical judgment in implementing the marketing strategies in the health care sector | | | | K4 | |
| 5 | Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in india | | | | K6 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Marketing plans for services | | | | 18 hours | |
| Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model. | | | | | | |
| Unit:2 | Hospital services | | | | 18 hours | |
| Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services. | | | | | | |
| Unit:3 | Marketing Mix for Hospitals | | | | 18 hours | |
| Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals. | | | | | | |
| Unit:4 | Online Health Services | | | | 18 hours | |
| Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction. | | | | | | |

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|--|---|-----------------|
| Unit:5 | Legal system | 16 hours |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Jha S.M, "Service Marketing", Mumbai, Himalaya Publications,2015. | |
| 2 | Dass K Sujatha, "Changing Trends in Health & Nutrition", Isha Books,2016. | |
| Books for References | | |
| 1 | Sheaff Rod, "Marketing for Health services: A framework for communications, evaluation & Total Quality Management", 2015 | |
| 2 | Woodruffe Helen, "Service Marketing", Prentice hall ,2018. | |
| Related Online Contents | | |
| 1 | www.courseerra.org | |
| 2 | https://onlinecourses.swayam2.ac.in/cec19_mg38/preview | |

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

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

| Course code | TRAVEL AND HOSPITALITY SERVICES | | | L | T | P | C |
|---|---|--|--|---------------------|---|-------------|---|
| Core/Elective/ Supportive | ELECTIVE | | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on hospitality services | | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to : | | | | | | | |
| <ol style="list-style-type: none"> Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management Identify the role of managers in the hospitality industry and to highlight their principal responsibilities. Make understand the classification of hotels by physical characteristics. Summarize hospitality services and behavioural profile of users related to hotel marketing in indian perspective. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Remember technology for the production and management of travel and hospitality experiences. | | | K1 | | | |
| 2 | Plan, lead, organize and control resources for effective and efficient travel and hospitality operations. | | | K2 | | | |
| 3 | Make use of the marketing strategies for travel and hospitality destinations and organizations. | | | K3 | | | |
| 4 | Discuss about various hospitality services and its classification of hotels by price level. | | | K6 | | | |
| 5 | Examine the various behavioural profile of users and related to hotel marketing in indian perspective. | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | | |
| Unit:1 | Introduction | | | 18 hours | | | |
| Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism. | | | | | | | |
| Unit:2 | Tourist Destination | | | 18 hours | | | |
| India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism | | | | | | | |
| Unit:3 | Marketing Mix for Tourism | | | 18 hours | | | |
| Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective. | | | | | | | |

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

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

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

| Course code | FINANCIAL MARKETS AND INSTITUTIONS | | L | T | P | C |
|---|--|--|------------------|---|---------|---|
| Core/Elective/ Supportive | ELECTIVE | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on financial market and Institutions | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Understand the overview of Indian financial system and securities exchange board of India. | | | | | | |
| 2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds. | | | | | | |
| 3. Be aware on the non banking financial intermediaries and non bank statutory financial organizations. | | | | | | |
| 4. Explain investment information and credit rating agency of India Limited. | | | | | | |
| 5. Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Describe Indian Financial System and securities exchange board of India. | | K1&K2 | | | |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds. | | K2 | | | |
| 3 | Explore activities of non-financial banking | | K4 | | | |
| 4 | Assess about various investment information and credit rating agency | | K5 | | | |
| 5 | Identify about various financial institutions and related to its working and functions | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | 18 hours | | | |
| Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market. | | | | | | |
| Unit:2 | Capital Market | | 18 hours | | | |
| Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market-Over the Counter Exchange of India (OTCEI). | | | | | | |
| Unit:3 | Financial Services Institutions | | 18 hours | | | |
| Financial Services Institutions – Clearing corporation of India Limited (CCIL) — Discount and Finance House of India Limited (DFHIL). | | | | | | |
| Unit:4 | Rating Agency | | 18- hours | | | |
| Investment Information and Credit Rating Agency of India Limited (ICRA) -Credit Rating and Information Services of India Limited (CRISIL) — National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI). | | | | | | |

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| Unit:5 | Financial Institutions | 16 hours |
| Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Tripathy Nalina Prava, "Financial Services ,New Delhi, PHI Learning, 2007. | |
| 2 | Bole L.M, " Financial Institutions and Markets", Chennai, McGraw Hill Education (India) Pvt Ltd, 2010. | |
| Books for References | | |
| 1 | Khan M.Y, "Financial Services" Chennai, McGraw Hill Education (India) Pvt Ltd, 2016. | |
| 2 | Dr Anbarasu D Josheph & Others, "Financial Services New Delhi, Sultan Chand & Sons, 2015. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.swayam2.ac.in/imb20_mg17/preview | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

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

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

| Course code | INDIAN STOCK EXCHANGES | | L | T | P | C |
|--|--|--|---------------------|---|-------------|---|
| Core/Elective/ Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on Indian stock exchange | | Syllabus Version | | 2021 -22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Understand the overview of Indian Financial System and securities exchange board of India. | | | | | | |
| 2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds. | | | | | | |
| 3. Be aware on different platforms for trading of securities of various companies. | | | | | | |
| 4. Taught about E-commerce Act and Internet Stock Trading. | | | | | | |
| 5. Summarize about various concepts related internet stock trading features and SEBI functions. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Describe Indian stock exchanges and securities exchange board of India. | | K1&K2 | | | |
| 2 | Classify and regulate the trading transactions with proper rules and regulations. | | K2 | | | |
| 3 | Explore activities of the investors of stock exchange | | K4 | | | |
| 4 | Determine the securities contracts regulation act and important provisions related to SEBI functions workings. | | K5 | | | |
| 5 | Examine various basic concepts of internet stock trading features | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | 18 hours | | | |
| Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities. | | | | | | |
| Unit:2 | Stock Exchange Regulatory Framework | | 18 hours | | | |
| Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization. | | | | | | |
| Unit:3 | Listing | | 18 hours | | | |
| Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection. | | | | | | |
| Unit:4 | Securities Contracts | | 18- hours | | | |
| The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working. | | | | | | |

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| Unit:5 | Internet Stock Trading | 16 hours |
| Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Khan M.Y, "Financial Services" Chennai,McGraw Hill Education (India) Pvt Ltd,2016. | |
| 2 | Dr Anbarasu D Josheph & Others, "Financial Services New Delhi, Sultan Chand & Sons, 2015. | |
| Books for References | | |
| 1 | Bole L.M," Financial Institutions and Markets", Chennai, McGraw Hill Education (India) Pvt Ltd,2010. | |
| 2 | Gordon E & Natrajan K, "Financial Markets and Services", Mumbai, Himalaya Publications,2019. | |
| Related Online Contents | | |
| 1 | https://www.nseindia.com/ | |
| 2 | https://onlinecourses.nptel.ac.in/noc20_mg10/preview | |

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

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

| Course code | FUTURES AND OPTIONS | | L | T | P | C |
|---|---|--|---------------------|---|-----------------|---|
| Core/Elective/ Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on Derivate market | | Syllabus Version | | 2021- 22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to: | | | | | | |
| <ol style="list-style-type: none"> 1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house. 2. Understand and value the basic derivatives and their applications in the financial risk management and investment. 3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 5. Defining various types of pay off for buyer and identifying commodity markets | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall the concepts and market mechanics of different types of financial derivatives | | | | K1 | |
| 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches | | | | K4 | |
| 3 | Evaluate the instruments that can be used to implement risk management strategies. | | | | K5 | |
| 4 | Explain various pay off for buyer of futures and other options like hedging and speculation. | | | | K2 | |
| 5 | Identify the evolution of commodity markets and exchanges in India. | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | | | 18 hours | |
| Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market. | | | | | | |
| Unit:2 | Index Derivatives | | | | 18 hours | |
| Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex. | | | | | | |
| Unit:3 | Forward contracts | | | | 18 hours | |
| Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option. | | | | | | |

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| Unit:4 | Pay off for Buyer | 18 hours |
| Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options. | | |
| Unit:5 | Commodity Markets | 16 hours |
| Evolution of Commodity Markets – Commodity markets in India – Newyork Mercantile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| | Total Lecture hours | 90 hours |
| Books for Study | | |
| 1 | Somanthan, “Derivatives”, Chennai,McGraw Hill Publishing Company Limited ,2017 | |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps”,Paperback,2018. | |
| Books for References | | |
| 1 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 | |
| 2 | Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and Risk Management”,New Jersy, John Wiley & Sons,2009. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc19_mg39/preview | |
| 2 | https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056 | |

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

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

| Course code | FUNDAMENTAL AND TECHNICAL ANALYSIS | | L | T | P | C |
|---|--|--|------------------|---|----------------------------|---|
| Core/Elective/Supportive | ELECTIVE | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on Derivative market | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Discovering various concepts based on investments and security analysis. | | | | | | |
| 2. Define technical analysis and contrast it with fundamental analysis. | | | | | | |
| 3. Explain the logic behind technical analysis and company analysis. | | | | | | |
| 4. Discuss the basic tools used by technical analysts. | | | | | | |
| 5. Explaining the concepts based on moving averages, charts and its related functions. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Examine various concepts related to investment and approaches to security valuation. | | | | K4 | |
| 2 | Outline the theoretical contexts of the fundamental and technical analysis | | | | K2 | |
| 3 | Summarize work on the basic tools used by technical analysts | | | | K5 | |
| 4 | Determine the various theory and technical analysis related meaning | | | | K5 | |
| 5 | Evaluate securities by measuring the intrinsic value of stock | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Introduction | | | | 18 hours | |
| Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation. | | | | | | |
| Unit:2 | Fundamentals analysis | | | | 18 hours | |
| Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE | | | | | | |
| Unit:3 | Industry analysis | | | | 18 hours | |
| Industry analysis – meaning – methods - Company analysis – meaning – methods. | | | | | | |
| Unit:4 | Technical analysis | | | | 18 hours | |
| Technical analysis – meaning – Dow Theory – Elliot Wave Theory | | | | | | |
| Unit:5 | Moving Averages | | | | 16 hours | |
| Moving Averages – Charts – MACD -relative strengths. | | | | | | |
| Unit:6 | Contemporary Issue | | | | 2 hours | |
| Online assignment and online seminar | | | | | | |
| | | | | | Total Lecture hours | |
| | | | | | 90 hours | |

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

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

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



| Course code | PRINCIPLES OF INTERNATIONAL TRADE | | | L | T | P | C |
|---|--|--|--|------------------|---|-----------------|---|
| Core/Elective/Supportive | ELECTIVE | | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on International trade | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| 1. Be familiar with the process of international and domestic trade procedures. | | | | | | | |
| 2. Form a base of policy framework in international trading with special emphasis on India. | | | | | | | |
| 3. Appraise them of the documentation procedures and its sanctity in international business. | | | | | | | |
| 4. To know more about international investments and factors affecting international investments | | | | | | | |
| 5. Summarize Multinational Corporation and about the Globalizations | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications | | | | | K2 | |
| 2 | Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models | | | | | K3 | |
| 3 | Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory | | | | | K6 | |
| 4 | Analyze the various international investments and its limitations, factors affected by investment Indian companies | | | | | K4 | |
| 5 | Explain concepts based on multinational corporation and about the globalizations | | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | | |
| Unit:1 | Introduction | | | | | 18 hours | |
| The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries. | | | | | | | |
| Unit:2 | International commodity Agreements | | | | | 18 hours | |
| International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade. | | | | | | | |
| Unit:3 | Tariff | | | | | 18 hours | |
| Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers. | | | | | | | |
| Unit:4 | International Investments | | | | | 18 hours | |
| International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies. | | | | | | | |

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

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | S |
| CO2 | S | S | M | M | S |
| CO3 | M | S | S | M | M |
| CO4 | M | S | S | M | S |
| CO5 | S | S | M | M | S |
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*S-Strong; M-Medium; L-Low

| Course code | EXPORT AND IMPORT PROCEDURE | | | L | T | P | C |
|---|--|--|--|------------------|---|---------|---|
| Core/Elective/Supportive | ELECTIVE | | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on EXIM | | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | | |
| <ol style="list-style-type: none"> 1. Learn the export and import trade procedure 2. Know the functions of export and import promotion council 3. Learn the role of export and import consultancy like excise procedures 4. Give an understanding about the export and import warehousing laws and their regulations 5. Learn the custom practice while importing and documentation related to rules and regulations | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recall the export and import licensing procedure | | | K1 | | | |
| 2 | Explain the functions of export and import promotion council | | | K2 | | | |
| 3 | Analyse the knowledge about customs procedure | | | K4 | | | |
| 4 | Evaluate the trading procedure | | | K5 | | | |
| 5 | Apply the export and import procedure for the given project | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | | |
| Unit:1 | Introduction | | | 18 hours | | | |
| Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports. | | | | | | | |
| Unit:2 | Categories of exporters | | | 18 hours | | | |
| Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export. | | | | | | | |
| Unit:3 | Excise procedure | | | 18 hours | | | |
| Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods. | | | | | | | |
| Unit:4 | Import Trade law in India | | | 18 hours | | | |
| Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports. | | | | | | | |

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| Unit:5 | Retirement of Import Documents | 16 hours |
| Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| Total Lecture hours | | 90 hours |
| Books for Study | | |
| 1 | Khurana P.K ,”Export management” Noida,New Delhi,Galgotia,2018 | |
| 2 | Balagobal T.A.S,”Export Management” Mumbai,Himalaya Publications,2019. | |
| Books for References | | |
| 1 | Mahajn M.I,”A Guide on Export Policy, Procedure and Documentation”,Mumbai, Snow white publications, 2015 | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_hs46/preview | |
| 2 | https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india | |

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

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

| Course code | INSTITUTIONS FACILITATING INTERNATIONAL TRADE | | L | T | P | C |
|---|---|--|------------------|-----------------|---------|---|
| Core/Elective/Supportive | ELECTIVE | | 5 | | | 4 |
| Pre-requisite | Basic knowledge on international trade | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| 1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions | | | | | | |
| 2. Provide information about export promotion in India and related to its agencies. | | | | | | |
| 3. Support sustainable economic, social and institutional development on international trade | | | | | | |
| 4. Promote regional cooperation and integration on facilitating the international trade. | | | | | | |
| 5. Assessing various international monetary fund and international development fund and its features. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy. | | | K2 | | |
| 2 | Recall the conditions of financial markets and its impact in facilitating the international trade | | | K1 | | |
| 3 | Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions. | | | K5 | | |
| 4 | Examine international monetary fund and concepts its principles | | | K4 | | |
| 5 | Identify various concepts based on international development association and features | | | K3 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Export promotion in India | | | 18 hours | | |
| Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards-Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies-Impediments in export promotion. | | | | | | |
| Unit:2 | Role of RBI in export finance | | | 18 hours | | |
| Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC. | | | | | | |
| Unit:3 | WTO | | | 18 hours | | |
| World Trade Organization – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms. | | | | | | |

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|--|---|-----------------|
| Unit:4 | IMF | 18 hours |
| International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs. | | |
| Unit:5 | IDA | 16 hours |
| International Development Association (IDA)-Objectives-Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre. | | |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | |
| | Total Lecture hours | 90 hours |
| Books for Study | | |
| 1 | Cherunilam Francis“International Business”,New Delhi, PHI Learning Pvt. Ltd ,2016. | |
| 2 | Rao P Sudha,”International Business”, Mumbai,Himalaya Publications,2016 | |
| Books for References | | |
| 1 | Cherunilam Francis“International Business environment”,New Delhi, PHI Learning Pvt. Ltd ,2016. | |
| 2 | Acharya & Jain,”Export Marketing”, Achaya and Jain, Mumbai,Himalaya Publications,2013. | |
| Related Online Contents | | |
| 1 | https://onlinecourses.nptel.ac.in/noc21_hs46/preview | |
| 2 | https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | M |
| CO2 | S | S | M | M | M |
| CO3 | S | S | S | M | S |
| CO4 | S | S | M | M | S |
| CO5 | S | M | M | S | M |
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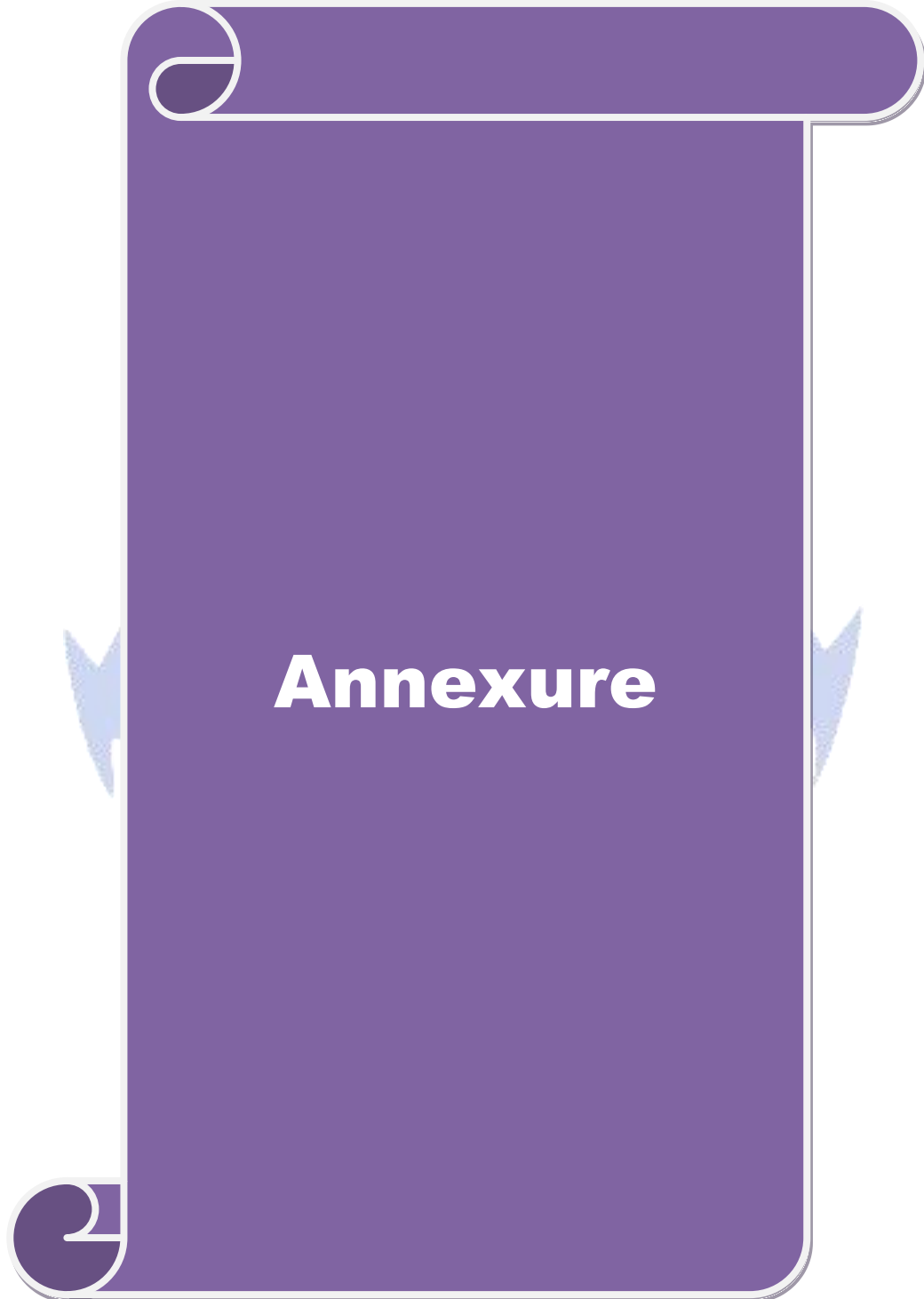
*S-Strong; M-Medium; L-Low

| Course code | INDIA'S INTERNATIONAL TRADE | | L | T | P | C |
|--|--|--|------------------|------------------|---------|---|
| Core/Elective/Supportive | ELECTIVE | | 6 | | | 4 |
| Pre-requisite | Basic knowledge on export market | | Syllabus Version | | 2021-22 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to enable the students to | | | | | | |
| <ol style="list-style-type: none"> 1. Understand the international trade environment, strategies and management. 2. Apply concepts, principles and theories to international trade situations. 3. Be aware on the different thinking and viewpoints of diverse cultures. 4. Knowing more about import and export laws related to regulations. 5. Providing information about the global trades towards developing countries facing problems | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Identify the basic difference between inter-regional and international trade | | | K2 & K6 | | |
| 2 | Apply the legal framework in the real life businesses related to foreign trade regulations in India. | | | K3 | | |
| 3 | Evaluate India's international trade performance about its objectives and principles. | | | K5 | | |
| 4 | Identify various concepts related to imports related to law of protection their rights | | | K3 | | |
| 5 | Discover more about global trades and developing countries and major problems faced by sectors. | | | K4 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Development of Foreign Trade Policy | | | 18 hours | | |
| Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features. | | | | | | |
| Unit:2 | Legal frame work of India's foreign trade | | | 18 hours | | |
| Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India. | | | | | | |
| Unit:3 | India's export trade | | | 18 hours | | |
| India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs. | | | | | | |
| Unit:4 | Imports | | | 18- hours | | |
| Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks | | | | | | |

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

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

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



ELIGIBILITY FOR ADMISSION TO THE PROGRAMME

“A Graduate in Commerce, B.Com. (Computer Applications), B.Com. (Information Technology), B.Com. (Professional Accounting), B.Com. (Finance), B.Com. (Banking and Insurance), B.Com. (International Business), B.Com. (Accounting & Taxation), B.Com. (Cost & Management Accounting), B.Com. (E-Com), B.Com. (Financial System), B.Com. (Foreign Trade), BBA, BBM, BBA. (CA), BBM. (CA), B.Com. (Corporate Secretaryship with CA), BCS, BCS. (CA), B.Com. Co-operation”

DURATION OF THE PROGRAMME

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

COURSE OF STUDY AND SCHEME OF EXAMINATION

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

