

Program Educational Objectives (PEOs)

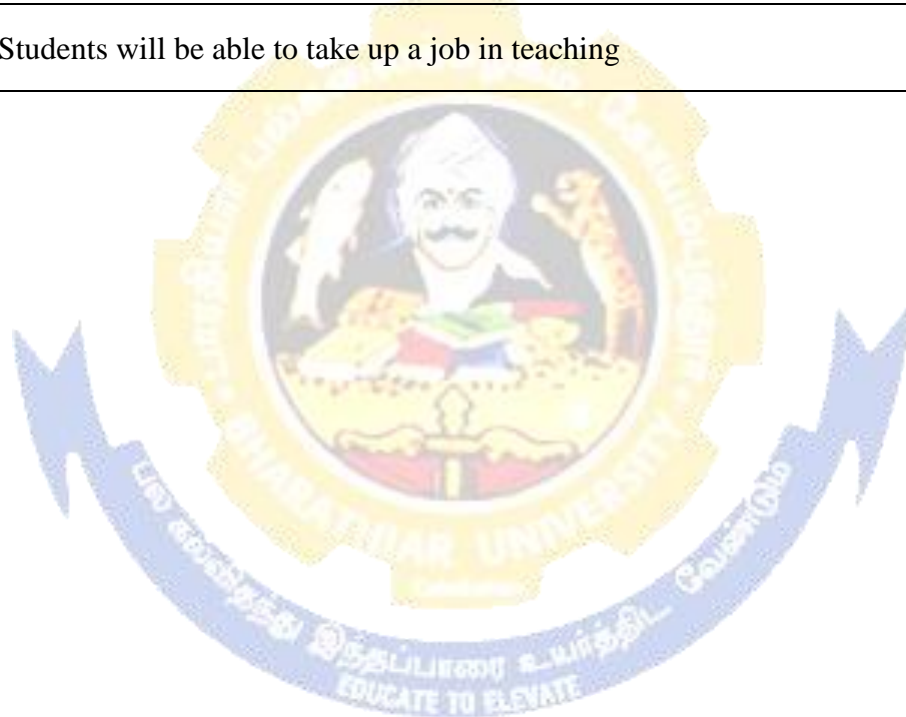
The M.Com (Finance and Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation

PEO1	With finance and Accounting knowledge graduates will be able to work in the different fields of commerce
PEO2	Graduates can enroll for higher studies
PEO3	IT Giants like TCS, Wipro, Infosys, Google etc., are ready to hire graduates with finance and accounting with computer skills.
PEO4	Graduates will act as an individual consultant in the field of finance
PEO5	Graduates will be able to clear Net /SLET which places them in the teaching job
PEO6	Graduates will be able to work in the changing environment through lifelong learning
PEO7	Graduates will be able to pursue advance degrees like Ph.D., with specialization
PEO8	Graduates will be able to provide solutions in the field of computers and commerce
PEO9	Graduates will be able to get jobs in private, public and Government sectors
PEO10	Graduates are prepared to participate in diverse sectors of the economy

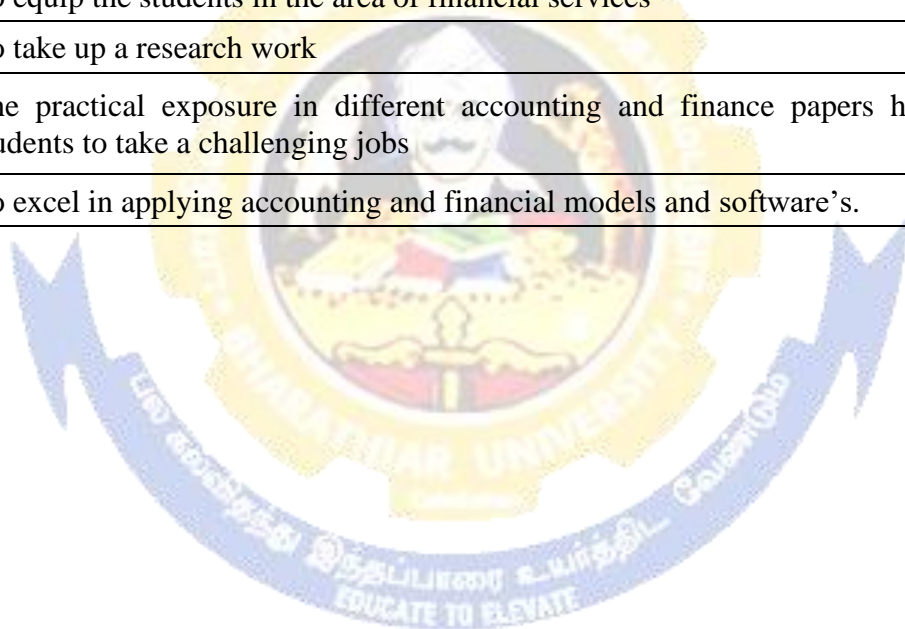
Program Specific Outcomes (PSOs)

After the successful completion of M.Com (Finance and Accounting) program, the students are expected to

PSO1	Develop Skills to work in the financial supporting services
PSO2	Develop the skills on the application of statistical tools in Business decision-making
PSO3	Develop skills to act as a tax consultant
PSO4	Graduates will have proficiency to attend professional exams
PSO5	Students will be able to take up a job in teaching



Program Outcomes (POs)	
On successful completion of the M.Com (Finance and Accounting) program	
PO1	To provide a comprehensive domain knowledge of Finance, Accounting and Research
PO2	To develop proficiency in applying technical skill / Modern Technology in Business and Management.
PO3	To apply the acquired knowledge to take appropriate decisions for complex business Problems.
PO4	To work independently and as a team by understanding the Business Ethics and Social Values.
PO5	To create a thrust for continuous learning and updating in the assigned work.
PO6	To train the student to meet the challenges in industry
PO7	To equip the students in the area of financial services
PO8	To take up a research work
PO9	The practical exposure in different accounting and finance papers helps the students to take a challenging jobs
PO10	To excel in applying accounting and financial models and software's.



COURSE OF STUDY AND SCHEME OF EXAMINATION

The course of study and scheme of examination for the M.Com (Finance & Accounting) course shall consist of the following:

M. Com (Finance and Accounting) Curriculum (University Department)

(For the students admitted during the academic year 2020 - 21 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
13A	Communicative Skills	4	3	-	25	75	100
13B	Advanced Financial Accounting	4	3	-	25	75	100
13C	Quantitative Techniques for Finance	4	3	-	25	75	100
13D	Insurance and Risk Management	4	3	-	25	75	100
13E	Financial Markets and Institutions	4	3	-	25	75	100
1EA	Management Information Systems	4	3	-	25	75	100
1EB	Environmental Management Accounting	4	3	-	25	75	100
Supportive	Offered by other Department	2	2	-	12	38	50
Total		26					
SECOND SEMESTER							
23A	Applied Cost Accounting	4	3	-	25	75	100
23B	Management Accounting	4	3	-	25	75	100
23C	Direct Tax	4	3	-	25	75	100
23D	Modern Banking	4	3	-	25	75	100
23E	Computerized Accounting with Tally ERP	4	3	-	25	75	100
2EA	International Financial Management	4	3	-	25	75	100
2EB	Bank Credit Management	4	3	-	25	75	100
Supportive	Offered by other Department	2	2	-	12	38	50
Total		26					
THIRD SEMESTER							
33A	Business Research Methods	4	3	-	25	75	100
33B	Introduction to Industry 4.0	4	3	-	25	75	100
33C	Advanced Corporate Accounting	4	3	-	25	75	100
33D	Financial Management	4	3	-	25	75	100
33E	Indirect Taxation	4	3	-	25	75	100
3EA	Investment Analysis and Portfolio Management	4	3	-	25	75	100
3EB	E-Commerce	4	3	-	25	75	100
Supportive	Offered by other Department	2	2	-	12	38	50
Total		26					
FOURTH SEMESTER							
46I	Internship & Training	4			-	100	100
47V	Project & Viva -Voce	8			50	150	200
Total		12					300
Grand Total		90					2250

CO-SCHOLASTIC COURSES							
ONLINE COURSES							
	Swayam, MOOC Course etc.,	2	-	-	-	-	-
VALUE ADDED COURSES							
	Value Added Course - I	2	30	-	50	-	50
	Value Added Course - II	2	30	-	50	-	50
CERTIFICATE COURSES							
	Certificate Course - I	4	30-40	-	100	-	100
	Certificate Course - II	4	30-40	-	100	-	100
The scholastic courses are only counted for the final grading and ranking. However, for the award of the degree, the completion of co-scholastic courses is also mandatory.							





**First
Semester**

Course Code	13A	COMMUNICATIVE SKILLS	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Writing and Speaking		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ✓ Develop awareness of the complexity of the communication process. ✓ Acquire effective listening skills in students so as to enable them to comprehend instructions and become a critical listener. ✓ Gain oral skills so as to enable students to speak confidently interpersonally as well as in large groups. ✓ Equip with effective writing skills so as to enable students to write in a clear, concise, persuasive and audience centered manner. ✓ Impart to communicate effectively with the help of electronic media. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basics of Business Communication System.					K2
2	Apply the principles of Business Writing skills in an effective manner.					K3
3	Analyze the difference between verbal and non verbal communications.					K4
4	Apply the procedure for participating in the interview and group discussion.					K3
5	Evaluate the implications of various types of Communication and develop the presentation skill.					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	INTRODUCTION TO COMMUNICATION				10 Hours	
Introduction to Communication: Need for Effective Communication-The Process of Communication: Levels of communication; Flow of communication; Use of language in communication; Communication networks; Significance of technical communication. Barriers to Communication: Types of barriers; Miscommunication; Noise; overcoming measures.						
Unit:2	LISTENING AND WRITING SKILLS				10 Hours	
Listening Skills: Listening as an active skill; Types of Listeners; Listening for general content; Listening to fill up information; Intensive Listening; Listening for specific information; Developing effective listening skills; Barriers to effective listening skills. Reading Skills: Previewing techniques; Skimming; Scanning; Understanding the gist of an argument; Identifying the topic sentence; Inferring lexical and contextual meaning; recognizing coherence and sequencing of sentences; Improving comprehension skills. Writing Skills: Sentence formation; Use of appropriate diction; Paragraph and Essay Writing; Coherence and Cohesion.						
Unit:3	REPORT WRITING				10 Hours	
Technical Writing: Differences between technical and literary style, Elements of style; Common Errors. Letter Writing: Formal, informal and demi-official letters; business letters. Job Application: Cover letter, Differences between bio- data, CV and Resume. Report Writing: Basics of Report Writing; Structure of a report; Types of reports. Non-verbal Communication and Body Language: Forms of non-verbal communication; Interpreting body language cues; Kinesics; Proxemics; Chronemics; Effective use of body language.						

Unit:4	INTERVIEW SKILLS	14 Hours
Interview Skills: Types of Interviews, Ensuring success in job interviews, Appropriate use of non-verbal communication. Group Discussion: Differences between group discussion and debate; Ensuring success in group discussions.		
Unit:5	PUBLIC SPEAKING	14 Hours
Presentation Skills: Oral presentation and public speaking skills; business presentations. Technology-based Communication: Netiquettes: effective e-mail messages; power-point presentation; enhancing editing skills using computer software.		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars – Webinars – Case Studies		
Total Lecture Hours		60 Hours
Books for Study		
1	Ramesh,MS & C.C.Pattanshetti, Madhumathi M.K.Kulkarni, “Business Communication”, Sultan Chand and Sons , Educational Publishers,23, Daryagani, New Delhi-110002.14 th Edition, 2011	
2	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational publishers, 13 th Edition, 2011.	
3	Dr.V.K.Jain, Dr.Omprakash Biyani, “ Business Communication”, S.Chand & Company Ltd., New Delhi 2010	
Books for Reference :		
1	Bovee, Courtland, L., John V. Thill and Barbara E. Schatzman. Business Communication Today: Seventh Edition. Delhi: Pearson Education, 2004.	
2	Lesikar, Raymond V and Marie E. Flatley. Basic Business Communication: Skills for Empowering the Internet Generation: Ninth Edition. New Delhi: Tata McGraw-Hill Publishing Company Ltd., 2002.	
3	Madhumathi. M.K.Kulkarni, “ Modern Business Communication”, R.Chand & Co., New Delhi 2010	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	NPTEL http://nptel.iitm.ac.in	
2	http://www.mindtools.com/page8.html	
Course Designed By: Dr. M. Sumathy / E-Mail ID: sumathivenky2005@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	M	S	S
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	M	S	S	S
CO4	S	M	S	S	S	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S

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

Course code	13B	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Financial Accounting		Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are to:						
1. Acquaint students with the principles of accounts						
2. Develop an understanding on preparation of accounts in trading concerns.						
3. Gain knowledge of partnership firms						
4. Understand the methods of depreciation accounting and preparation of accounts for Non Trading concern						
5. Familiarize human resource accounting and Digital Accounting						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Gain knowledge on documentation process and prepare final accounts.			K1 & K3		
2	Prepare branch account and Gain knowledge on IAS.			K2 & K4		
3	Acquire knowledge on partnership firm			K2 & K6		
4	Prepare Depreciation account and Income & Expenditure account			K1 & K4		
5	Analyse the financial reports and prepare annual report			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Basic Concepts of Accounting Principles			10 Hours		
Documentation and Recording of Business Transactions–Accounting Principles – Ethical Issues in Accounting - Double Entry System - Trial Balance - Final Accounts – preparation of Profit & Loss Accounts & Balance Sheet with adjustments.						
Unit:2	Branch Accounting and Introduction to IAS			12 Hours		
Branch Accounting – Debtors System only – Average due date-Hire Purchase - Accounting standards – Introduction -Basic- IAS1- IAS6- IAS9						
Unit:3	Partnership Firm- Concepts			12 Hours		
Partnership accounts - Admission, Retirement and Death - (Simple Problems only) - Calculation of Goodwill.						
Unit:4	Depreciation and Non Trading Concerns			14 Hours		
Depreciation Accounting – Need & Causes for Depreciation – Methods. -Accounting for Non trading concern – Preparation of income & Expenditure Accounts & Receipts & Payment Account-Distinction between Income & Expenditure Accounts & Receipts& Payment Account.						
Unit:5	HRA and Financial Reporting			10 Hours		
Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual Reports – Content of Annual Reports Disciplines in Financial Reporting. Digital Accounting.						

Unit:6	Contemporary Issues	2 Hours
Prepare Final Accounts Using MS - Online Assignment- Quiz- Case Studies		
Total Lecture hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	T.S Reddy & A,Murthy “Advanced Accountancy “ Margham Publications, Chennai, 2015	
2	R.L Gupta & Radhasamy, “Advanced Accounting”, S.Chand & Sons Publisher, New Delhi, 2018	
Books for Reference		
1	S.K. Battacharyya, “Accounting for Management”, Vikas Publication, New Delhi, 1997	
2.	D.S. Rawat Deepti Maheswari Students Guide to Accounting Standards - [CA-Intermediate (IPC)], 2019	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	SWAYAM IIMB	
2	https://youtu.be/9Quvow8Cnk	
3	www.researchgate.net	
4	https://youtu.be/Qvp3Kbb3SGM	
Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	S	S	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

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

Course code	13C	QUANTITATIVE TECHNIQUES FOR FINANCE	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Statistics and Operations Research		Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. Understand the various applications used in QT for finance decision 2. To apply the various quantitative techniques to solve business problems 3. To determine and evaluate the project to minimize the cost and time 4. To be able to select the best course of action and to improve the professional skills for their business 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Ability to understanding of the basic theory of probability and applications of theoretical distribution in finance					K2
2	Ability to know the role and applications of queuing theory, simulation and time series in business for financial analysis.					K3
3	Ability to analyze and interpret the various index numbers in business and to know the economic and business index in India.					K4
4	Ability to determine and evaluate the project to minimize the cost and time through CPM.					K5
5	Ability to apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized lose and maximize the profit.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Probability Theory and Distribution				12 Hours	
Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison and normal – Simple problems applied to finance.						
Unit:2	Queuing Theory and Time Series Analysis				12 Hours	
Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis.						
Unit:3	Index Number and Its Applications				10 Hours	
Index numbers – concepts – simple and weighted index numbers – Economic and business index numbers published in India						
Unit:4	Network Analysis				12 Hours	
Network Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float - Distinction Between PERT and CPM.						

Unit:5	(Inventory Management and Game Theory	12 Hours
Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method,		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars - Webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	C.R.Kothari , “Quantitative Techniques”, Vikas Publications, New Delhi	
2	V.K. Kappor , (2018)"Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi.	
Books for Reference		
1	E.A. Parameswara Gupta , (2018) Operations Research & Quantitative Techniques, Himalaya Publishing House Pvt. Ltd, Mumbai	
2	S.P. Gupta, (2018) “Statistical Methods”, S.Chand & Sons Publisher, New Delhi.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/owLT5KDrqAs	
2	E-book: P.K. Gupta and DS Hira, Operations Research, S. Chand Publishing, New Delhi	
Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com		

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	S	M	S	S
CO3	S	S	S	M	S	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	S	S	S	S	S	M	M	M	M

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

Course code	13D	INSURANCE AND RISK MANAGEMENT	L	T	P	C
Core			4	-	-	4
Pre-requisite	Broad understanding of Risk and Insurance as a means to manage it.		Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are to:						
1. Familiarize the basic concept, principles of insurance and role of IT in insurance industry.						
2. Understand reforms of Indian insurance industry, private players to Indian insurance market, IRDA Regulations and licensing of insurance agents.						
3. Develop an understanding of insurance industry and its types.						
4. Lay a foundation of risk, risk management, and steps in risk management process.						
5. Acquire knowledge in methods of risk management, control risk and tools for controlling Risk.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the principles of insurance and differentiate re-insurance and double insurance					K1&K2
2	Analyze the position of Indian insurance industry, reforms and licensing of insurance agents.					K4
3	Classify the types of insurance policies and have knowledge on procedure for claiming Life.					K2 &K3
4	Analyse the risk, apply risk management techniques to control risk					K4
5	Able to identify, measure and apply relevant method for risk management.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction to Insurance					10 Hours
Introduction to Insurance: Role of Insurance – Characteristics of Insurance – Fundamental Legal Principles of Insurance – Reinsurance: Meaning – Concept – Function of re-insurance – Double Insurance – IT in Insurance.						
Unit:2	Indian Insurance Industry					12 Hours
Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest.						
Unit:3	Insurance Contract					14 Hours
Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group insurance: Meaning- Features-Advantage- Limitation- Eligible groups. Health and Social Insurance – Schemes. Procedure for claiming Life and Health Insurance.						
Unit:4	Risk and Uncertainty					12 Hours
Introduction to Risk and Uncertainty: Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management Process – Objectives of Risk Management – Steps in Risk Management Process.						
Unit:5	Risk Management and Control					10 Hours
Risk Management and Control – Methods of Risk management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.						

Unit:6	Contemporary Issues	2 Hours
Online seminars , online assignments– webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, first edition 2016.	
2	Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand & Sons Publisher, New Delhi, 1 January 2013.	
Books for Reference		
1	Nalini Prava Tripathy and Prabir Pai, “Insurance – Theory and Practice”, Prentice Hall Pvt Ltd, New Delhi,2005.	
2	Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall Pvt Ltd, New Delhi, 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://resource.cdn.icai.org/13526Module-%20II.pdf	
2	https://resource.cdn.icai.org/13525Module-1.pdf	
3	https://resource.cdn.icai.org/13527Module-III.pdf	
Course Designed By: Dr. N.Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	S	S	S	S
CO3	S	S	M	S	S	S	S	M	S	S
CO3	S	S	M	S	S	M	S	S	S	S
CO4	S	S	M	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	M	S	S	S

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

Course code	13E	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
Core			4	-	-	4
Pre-requisite		Basic knowledge in Capital Market	Syllabus Version		2020	- 21
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Equip the students about financial system and its reforms 2. Give in depth knowledge on financial market and its recent developments 3. Familiarise the operation of stock exchange and schemes of mutual fund 4. Provide knowledge on banking and non banking institutions 5. Acquaint about the services of merchant Bankers 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the financial system and its reforms					K1 &K2
2	Evaluate the functions of financial market					K5
3	Analyze the operations of stock exchange and compare the various schemes of mutual funds.					K4 & K5
4	Identify the best financial institutions					K3
5	Discuss about the services of Merchant Bankers					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Indian Financial System					12 Hours
Introduction: Financial System- Nature –Role of financial system- Economic development- Overview of Indian financial system- Financial sector reforms-RBI-Function-credit creation.						
Unit:2	Financial Market and Its Recent Development					12 Hours
Financial Market – types- Money and Capital market-meaning-function – Call money market – Treasury Bill market – Commercial bill and certificate deposits –The discount market – Market for financial guarantee – Government security market-Recent development in Money and Capital market - Foreign Exchange Market: structure- exchange rate determination- role of central Bank in foreign exchange market.						
Unit:3	Stock Exchange and Mutual Fund Industry					10 Hours
SEBI- administration - Functions- Stock exchange operation – BSE- NSE. Mutual funds- Types and Schemes- Challenges						
Unit:4	Banking and Non Banking Financial Companies					12 Hours
Banking Institutions: Commercial bank – Cooperative bank – Development bank – Structure – objectives – functions –Non Banking Financial Companies (NBFCs). Public deposit with non Banking Companies- Non banking Statutory Financial Organization.						
Unit:5	Merchant Banking					12 Hours
Merchant banking – Meaning – Functions of merchant bank –regulations- classifications- code of conduct						
Unit:6	Contemporary Issues					2 Hours
Expert lectures- webinars- online assignments-Case study						
					Total Lecture Hours	60 Hours

Books for Study	
1	Gordon and Natarajan “Financial Markets and Institutions”. Himalaya Publishing House, New Delhi, 2015
2	Dr.S.Gurusamy, “Financial Markets and Institutions” Tata Mc Graw hill, New Delhi, 2010
Books for Reference	
1	Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI Learning Pvt. Ltd, 2011
2	Nityanandha Sharma V., “ Banking and financial System”, Cambridge University Press, 2010
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=5K_pYyIxaFQ-
2	https://www.youtube.com/watch?v=B-ULvtkdsrw
3	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6
Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com	

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	S	M	S
CO2	S	M	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

Course code	1EA	MANAGEMENT INFORMATION SYSTEMS	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Basic knowledge in Computer Applications		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
1. Inculcate knowledge about computer based information system						
2. know the software used in MIS and types of databases						
3. Delineate the telecommunications network model and architecture.						
4. Explore the types of information system practiced at various levels of management						
5. Design MIS for various functions of business /and industry.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Get fundamental knowledge about management information system.					K2
2	Apply the knowledge in developing database for business concerns.					K3
3	Understand the telecommunications trend and network model.					K2
4	Analyze the implications of various types of information system.					K4
5	Create information system for various business functions of an organization.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Fundamentals of Management Information Systems				10 Hours	
Elements of MIS - Concept of Information – Concept of System, Sub-system, System Approach – Information System. Meaning and Definition of MIS – Characteristics- Functions - MIS Design, Development, Implementation and Maintenance.						
Unit:2	Information Technology Concepts & Architecture				10 Hours	
Computer Hardware - Trends in computer Hardware - Computer Peripherals - Computer Software – System Software: OS, DAMS, OOPS – Application Software: Spread Sheet – Graphic Packages. Database Management Vs File Management – Database Models - Database Management System.						
Unit:3	Telecommunications and Networks				12 Hours	
Trends in Telecommunication– Telecommunication Network Model – Types of Telecommunication Networks – Telecommunication Media – Processors – Network Topologies – Network Architecture and Protocol.						
Unit:4	Strategic and Managerial Implications of Information System				12 Hours	
Managing Information System Resources. Types of Information System – Office Automation – Decision Support System – Executive Information System – Artificial Intelligence. Information Systems Security.						
Unit:5	Emerging Trends in MIS				14 Hours	
Data mining, cloud computing, Mobile Computing, Big Data Analytics. Information System Applications: Information System for Business Functions -Accounting, Finance, Manufacturing and Inventory Control, Marketing and Human resource Information System.						

Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars – Webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	James O'Brien, "Management Information Systems", Tata McGraw Hill Publishing Company Limited, 2010	
2	A.K.Gupta, "Management Information Systems", S.Chand & Company Ltd., New Delhi, 2011	
Books for Reference		
1	L.M.Prasad & Usha Prasad, "Management Information Systems", S.Chand & Company Ltd., New Delhi, 2010	
2	D.P.Goyal, "Management Information Systems", MacMillan India Ltd. New Delhi, 2006	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=28aiUN7Jm4A	
2	https://www.youtube.com/watch?v=CznTwqGheOA	
Course Designed By: Dr. (Mrs.) Padmasani / E-Mail ID: drpadmasani@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	M	M	S
CO4	S	S	S	S	S	S	S	S	S	M
CO5	S	S	S	S	S	S	S	M	S	M

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

Course code	1EB	ENVIRONMENTAL MANAGEMENT ACCOUNTING	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Basic ideas on Environment related impact.		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
1. Equip the students about the components of environment						
2. Give in depth knowledge on environmental management Accounting(EMA)						
3. Familiarize environmental related cost and earnings						
4. Give an insight on EMA challenges						
5. Provide knowledge on the compliances relating to Environment						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Demonstrate and identify the elements of environment			K2&K3		
2	Apply the tools of EMA			K3		
3	Measure the cost related to environment			K4		
4	Solve the issues related to environment			K6		
5	Formulate a report based on performance evaluation			K6		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Environment and Its Components			10 Hours		
Environment: Meaning of Environment, Components of environment, Structure of environment, Functioning of environment, and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Introduction to Environmental Legislation: Parliament functions.						
Unit:2	Environmental Accounting System			12 Hours		
Environmental accounting system - Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools.						
Unit:3	Performance Indicators			12 Hours		
Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision - Making - Categories of Environmental Cost and Revenues – EMA with Environmental Management tools.						
Unit:4	EMA Assessment			12 Hours		
Environmental Management Plan - Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – EMA Challenges with Current Accounting Practices.						
Unit:5	Environmental Performance Reporting			12 Hours		
Environmental Performance Evaluation, Compliance Monitoring and Reporting - EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting.						
Unit:6	Contemporary Issues			2 Hours		
Expert Lectures, Online Seminars – Webinars- Case study						
				Total Lecture Hours		60 Hours

Books for Study	
1	Bala Krishnamoorthy, “Environmental Management- text and cases” PHI Learning, 2005
2	Skinner Gary, “Cambridge IGCSE (R) and O Level Environmental Management Course book” Cambridge University Press, 2005
Books for Reference	
1	Prakash Chand Kandpal, “Environmental Governance in India”, SAGE Texts, 2018
2	Glasson, J, “Introduction To Environmental Impact Assessment”, Taylor and Francis Publishers, 1994
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14
2	https://www.youtube.com/watch?v=tp-FBY8vi1k
3	https://www.youtube.com/watch?v=i1OTQvNV1lo
Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com	

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	S
CO3	S	S	S	S	S	S	S	M	S	S
CO3	S	S	M	M	S	S	S	M	S	S
CO4	S	S	M	M	S	S	S	M	S	S
CO5	S	S	M	M	S	S	S	M	S	M

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



**Second
Semester**

Course code	23A	APPLIED COST ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in the Cost Accounting	Syllabus Version	2020 - 21			
Course Objectives:						
The main objectives of this course are to:						
1. Acquaint students with the principles of cost accounting, difference between financial accounting and cost accounting.						
2. recollect remuneration and incentives and introduce preparation of apportionment of overhead costs, methods of re-apportionment.						
3. Learn process costing, differentiate job costing and process costing; distinguish joint products and by-products costing.						
4. Make the learners to calculate breakeven point and understand applications of marginal costing for business decision making.						
5. Enable the students to understand and apply cost accounting tools.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the Cost Accounting Techniques, cost concepts and preparation of cost sheet.					K1 & K2
2	Explain labour remuneration and incentives, classification of overheads, apportionment of overhead costs, methods of re-apportionment in detailed way.					K2
3	Gain knowledge of process costing, able to differentiate job costing and process costing, distinguish joint products and by-products costing.					K4 & K3
4	Able to calculate breakeven point and applications of marginal costing for business decision making.					K4 & K5
5	Able to reconcile cost and financial accounts.					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Cost Accounting- Introduction					10 Hours
Cost Accounting – Meaning and Definition – Objectives of cost accounting – Financial Accounting Vs Cost Accounting –Methods of Costing – Elements of Costing – Cost Concepts– Cost Accounting Regulations – Preparation of Cost Sheet. Material control: Techniques of Material Control.						
Unit:2	Labour Cost and Overhead					14 Hours
Labour Cost: Remuneration and Incentives - Essential features of a good wage system- Systems of wage payment - time wage system- Piece Rate system– Premium and bonus plans. Overhead: Meaning and Classification of Overheads – Steps in Overhead Accounting Allocation and Apportionment of overhead costs Centres - Bases of Apportionment- Principles of Apportionment of overhead costs – Methods of Re-apportionment.						
Unit:3	Process Costing					12 Hours
Process Costing – Features - Comparison between Job Costing and Process Costing – Process Losses – Inter Process Profit - Equivalent Production – Joint Products and By-Products Costing.						

Unit:4	Marginal Costing	12 Hours
Marginal Costing – Salient Features – Advantages – Limitations — Cost Volume Profit Analysis (Break-Even Analysis) – Applications of Marginal Costing for Business Decision making.		
Unit:5	Reconciliation of Cost and Financial Accounts	10 Hours
Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for Disagreement in Profit – Methods of Reconciliation – Circumstances in which reconciliation can be avoided. Activity Based Costing (ABC) – concept of ABC – Benefits of implementing ABC analysis		
Unit:6	Contemporary Issues	2 Hours
Expert lectures, online assignments, online test – webinars		
	Total Lecture Hours	60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	Jain and Narang, “Advanced Cost Accounting”, Kalyani Publication, New Delhi, 2013.	
2	Prof. M.L. Agrawal, Dr. K.L. Gupta "Advanced Cost Accounting Paperback" January 2018.	
Books for Reference		
1	Dr. S.N. Maheshwari Dr. S.N. Mittal, "Cost Accounting - Theory & Problems Paperback – 1, 2015	
2	Horngren, “Cost Accounting with Managerial Emphasis”, Prentice Hall India, New Delhi, November 2017.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.accountingtools.com/articles/2017/5/7/applied-cost	
2	http://www.businessdictionary.com/definition/applied-cost.html	
3	https://www.thebalance.com/what-are-derivatives-3305833	
Course Designed By: Dr. N.Vijayalakshmi / E-Mail ID: nvijphd@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	M	S	S	S	S	S	M	S
CO5	S	S	M	S	S	S	M	S	S	S

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

Course code	23B	MANAGEMENT ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in Accounting		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to: <ul style="list-style-type: none"> To acquire knowledge in the techniques of Management Accounting. To understand need for Working Capital. To lay a base for budgeting and Budgetary Control 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Interpret the Financial Statements.					K3
2	Compute Working Capital Requirements					K3
3	Prepare the Fund Flow and Cash Flow Statement					K4
4	Prepare different types of Budget					K5
5	Helps Management in Decision Making					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction to Management Accounting				10 Hours	
Nature and Scope of Management Accounting – Functions – Financial Accounting Vs Management Accounting – Relationship Between cost and Management Accounting – Tools Techniques of Management Accounting and Financial Statement Analysis.						
Unit:2	Ratio Analysis				12 Hours	
Ratio Analysis – Advantages – Limitations – Classification of Ratios – Working Capital Management - Determinants and Computation of Working capital – Forecast of Working Capital Requirements.						
Unit:3	Fund Flow and Cash Flow Statement				12 hours	
Funds Flow Statement – Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Funds Flow Statement Vs Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.						
Unit:4	Budgeting and Budgetary Control				12 Hours	
Budgeting and Budgetary Control – 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.						
Unit:5	Standard Costing				12 Hours	
Standard Costing and Variance Analysis - Advantages and Limitations of Standard Costing – Distinguish between budgetary control and standard costing – Introduction of Standard Costing System – Variance Analysis and Computation of Variances.						

Unit:6	Contemporary Issues	2 Hours
Expert lectures, online seminars – webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	S.N.Maheswari, “Management Accounting”, Vikas Publishing House, New Delhi, 2018	
2	M.Y Khan & P.K.Jain, “Management Accounting and Financial Analysis”, Tata McGraw Hill Publishing Company Limited, New Delhi, 2006	
Books for Reference		
1	R.K.Sharma & Shashi K.Gupta, “Management Accounting Principles and Practice”, Kalyani Publishers, New Delhi, 2009	
2	Manmohan Goyal, “Management Accounting”, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh, 2007	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://swayam.gov.in/nd1_noc20_mg65/preview	
2	https://swayam.gov.in/nd2_imb20_mg31/preview	
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Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	S	S	S	M	M	M
CO5	S	S	S	S	S	S	S	M	M	M

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

Course code	23C	DIRECT TAX		L	T	P	C
Core				4	-	-	4
Pre-requisite	The Students should have knowledge of Income Tax Law and Authorities		Syllabus Version	2020 - 21			
Course Objectives:							
The main objectives of this course are:							
<ol style="list-style-type: none"> 1. To know the basics of Income Tax Act and its implications. 2. To understand the various provisions and how to compute taxable income of an individual.. 3. To assess the various sources of income and the tax provision. 4. To understand the Income tax authorities, TDS and e-filing procedures. 							
Expected Course Outcomes:							
On the successful completion of the course, students will be able to:							
1	Understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Scope of Total Income, Capital, Revenue & Exempted Incomes.						K2
2	Understand the tax provisions and computations of taxable income from salary.						K3
3	Learn the provisions and computations of taxable income from Profits and Gains of Business or Profession and capital gain.						K4
4	Determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals						K5
5	Study and remember the Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing						K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction of IT and Residential Status					8 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	Income From Salary and House Property					12 Hours	
Computation of Income from Salaries and Income from House Property.							
Unit:3	Income from Business or Profession and Capital Gain					12 Hours	
Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.							
Unit:4	Income from other Sources and Assessment of Individual					12 Hours	
Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.							
Unit:5	Assessment Procedure and E-Filing					14 Hours	
Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.							

Unit:6	Contemporary Issues	2 Hours
Expert lectures, online seminars – webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems.		
Books for Study		
1	Gaur & Narang, “Income Tax Law & Practice”, DP Kalyani Publishers, Latest Edition, New Delhi, 2020 .	
2	Vinod K.Singhania, Monica Singhania, Students Guide to Income Tax. Taxman Publications Pvt. Ltd, New Delhi, 2020.	
Books for Reference		
1	H.C.Mehorotra, “Income Tax Law & Practice”, Prentice Hall Pvt Ltd, New Delhi, 2020 - 21	
2	Dingar Pagare, “Tax Laws”, S.Chand & Sons Publisher, New Delhi, 2020 - 21	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf	
Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com		

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	S	M	S	S
CO3	S	S	S	M	S	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	S	S	S	S	S	M	M	M	M

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

Course code	23D	MODERN BANKING		L	T	P	C
Core				4	-	-	4
Pre-requisite	Basic ideas on Banking Practices		Syllabus Version	2020 - 21			
Course Objectives:							
The main objectives of this course are to:							
1. Acquaint with the banking practices of central bank of India							
2. Understand the adoption of information technology in banking							
3. Evaluate different modes of e-banking and their uses.							
4. Familiarize with the electronic payment system							
5. Give exposure about latest developments in Digital banking.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Know the Indian banking system, functions of central bank and its contribution to the Indian economy						K2
2	Explore the financial services provided through e-banking and how the banking risks are managed.						K3
3	Try the range of e-banking services such as telephone banking, mobile banking by the users.						K5
4	Understand the RBI guidelines towards e-money and its implications apart from knowing the Electronic Fund Transfer System.						K3
5	Understand the applications of Indian financing network and to analyze the latest trends and developments in e-banking.						K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Regulatory Functions of Bank					11 Hours	
Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Tools of monetary Control – Role of RBI in Regulating and Controlling Banks.							
Unit:2	Electronic Banking					10 Hours	
E-Banking – Meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking – Future outlook.							
Unit:3	Electronic Delivery Channels					11 Hours	
Mobile Banking – Meaning – Services – Security Issues; Telephone Banking – Mechanism – Benefits and Drawbacks – Call Centers.							
Unit:4	Electronic Payment System					13 Hours	
ATM – Features – Mechanism – Benefits – Shared ATM Network in India. Digital Money – Mode of Issue and Implications – Digital Payments. E-Money and Monetary Policy Issues of RBI. Electronic Funds Transfer System.							

Unit:5	Emerging Trends in Banking	13 Hours
Indian Financial Network – Features – Applications – Recent trends in Indian Banking System- RBI Measures for Financial Inclusion- Small Banks - Mudra Banks - - Outsourcing of Non - Core Services.		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars – Webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	O.P.Agarwal, “Modern Banking of India”, Himalaya Publishing House, Mumbai, 2017	
2	P.N.Varshney, S.L.Gupta and T.D.Malhotra, “Principles of Banking”, S.Chand & Sons Publisher, New Delhi, 2005	
Books for Reference		
1	K.C. Shekhar and Lakshmy Shekhar, “Indian Banking System”, Vikas Publishing House Pvt Ltd, New Delhi, 2013	
2	Muraleedhran, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi, 2014	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://thefinancialbrand.com/80496/financial-technology-trends-data-ai-digital-blockchain-cloud/	
Course Designed By: Dr.Padmasani / E-Mail ID: drpadmasani@gmail.com		

Mapping with Programme Outcomes										
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	S	M	S
CO3	S	S	S	S	S	S	M	S	S	M
CO3	S	S	S	S	S	S	M	S	S	S
CO4	S	S	S	S	S	S	S	S	S	M
CO5	M	S	S	S	S	S	M	S	M	S

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

Course code	23E	COMPUTERIZED ACCOUNTING WITH TALLY ERP	L	T	P	C
Core			4	-	-	4
Pre-requisite	Knowledge in Excel and Tally		Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Access and manipulate data using the database functions of Excel. 2. Help the students to work with accounting software 3. Introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose. 4. Equip the students to apply the Tally Package in Accounting operations 5. Acquire knowledge about security control in tally 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Solve the problems using the statistical functions that are available in Ms-Excel.				K1 & K4	
2	Create company details and entering transactions in different types of vouchers using Tally software.				K2 & K6	
3	Know how to create customer profile, various cost categories and prepare the outstanding reports.				K3 & K4	
4	Make inventory vouchers and prepare GST report using Tally software.				K3 & K5	
5	Create security control and send accounting reports using internet and e-mail.				K3 & K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Ms Excel - Statistical Function				10 Hours	
Microsoft Excel: Introduction -Entering and Editing Text -Formula – Alignments – Menus, Commands, Toolbars and their Icons – Creating Charts -Templates – Sharing Data Between Applications – Simple calculations using statistical functions: sum, average, rank correlation-Regression. Google sheet.						
Unit:2	Tally Introduction				12 Hours	
Basic Accounts – starting Tally – company creation – chart of Accounts – account masters – voucher entry – single mode voucher entry – accounts voucher printing – day book summaries – Trial Balance – Final Accounts – Reports printing.						
Unit:3	Groups, Ledgers And Vouchers				12 Hours	
Traders Accounts – customer supplier profile – sales purchase voucher Entry – sale purchase summary – outstanding reports						
Advanced Accounts – Cost categories & cost centers – voucher entries – TDS – service Tax – Bank Reconciliation – Interest – voucher class.						

Unit:4	Inventory And Taxation	14 Hours
Basic Inventory – inventory master – inventory voucher – invoicing – inventory reports – Sales purchase analysis – Stock journal reports. – GST.		
Unit:5	Tally Security	12 Hours
Tally Security – Security control set up for company – security level – Internet connectivity – E-mail – e-mailing a report – Web Browser.		
Unit:6	Contemporary Issues	2 Hours
Webinars- online assignments		
Total Lecture Hours		60 Hours
Books for Study		
1	A.K.Nadhani & K.K.Nadhani, “Implementing Tally ERP 9”, BPB Publications, 2007	
2	V. Sundaramoorthy, “Tally 9 Volume I & II”, Genesis – VBSE Pvt. Ltd, 2018	
Books for Reference		
1	Sanjay Saxena , “MS-Office 2007 in a nut shell”, Vikas Publishing House Private Ltd, 2011	
2	Tally.ERP 9 at a Glance Book - Tally Solutions, 2009	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Swayam- Conceptual framework of Accounting	
2	Tally.net	
3	https://youtu.be/xwpJ5QX9WEU	
Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	M	S	S	S	S	S	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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

Course code	2EA	INTERNATIONAL FINANCIAL MANAGEMENT	L	T	P	C
Elective			4	-	-	4
Pre-requisite		Knowledge in Foreign Exchange Market	Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
1. learn the International flow of Funds, Balance of payments and International Monetary System						
2. study the Markets for Foreign Exchange, Spot and Forward market and exchange rate						
3. Know about International Investment decision and Foreign Direct Investment						
4. Familiarize in International Financial decisions and international financial markets						
5. introduce and familiarize the International Financial Markets and Instruments						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the factors responsible for emergence of globalized financial markets.					K1 & K2
2	Understand meaning, nature and scope of international financial management.					K2 & K3
3	Describe goals for international financial management					K4
4	Gain Knowledge in theories and techniques used financial markets and international banking					K4 & K5
5	Describe the functions of financial markets with a particular emphasis on foreign exchange markets					K2 & K6
K1 - Remember; K2 - Understand ; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	International Financial Environment					12 Hours
International Financial Management – An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.						
Unit:2	Foreign Exchange Market					12 Hours
Markets for Foreign Exchange – Foreign Exchange Market – Feature – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – FEMA - Market for currency futures and currency options – Hedging with currency future and options.						
Unit:3	International Investment Decision					12 Hours
International Investment Decision – Foreign Direct Investment– International -Capital Budgeting – International Portfolio Investment – Meaning – Benefit of International Portfolio Investment – Problem of International Investment.						
Unit:4	International Financial Decisions					11 Hours
International Financial Decisions – Overview of the International Financial Market – Channels for International flow of Funds – Role and Functions of Multilateral Development Banks – International Banking – Functions – Credit Creation – Control of International Banks.						

Unit:5	International Financial Markets and Instruments	11 Hours
International Financial Market Instruments – Short-term and Medium-term Instruments – Management of short-term funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures - Case Study		
Total Lecture Hours		60 Hours
Books for Study		
1	V. Sharan, “International Financial Management”, Prentice Hall Pvt Ltd, New Delhi, 2012	
2	A.K.Seth, “International Financial Management”, Galgotia Publishing Company, New Delhi, 2013	
Books for Reference		
1	P.G. Apte, “International Financial Management”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2010	
2	R.L. Varshney and S. Bhashyam, “International Financial Management”, S.Chand & Sons Publisher, New Delhi, 2004	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Giddy.org	
2	www.imf.org	
3	https://www.youtube.com/watch?v=CSe0b4rwnT4&list=PLuVjcgQvMXfQqFC-R_F8OatAK9IAKqH1L	
Course Designed By:Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	M
CO5	S	S	S	S	S	S	S	S	S	S

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

Course code	2EB	BANK CREDIT MANAGEMENT	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Basic Knowledge in Principles of Banking		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Create awareness about nuances of credit management 2. Improve upon appraisal ,assessment and recovery mechanism including credit monitoring Techniques 3. Identify , measure, monitor and mitigate credit risk 4. Importance of various sectors and relevant guidelines 5. acquire knowledge about Bank Credit Management System & its applications to business and Industry. 6. Have wide knowledge on the importance of documentation and their impact on bank credit 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1.	Will be able to understand the various levels in credit management and understanding the different types of borrowers					K2
2.	Apply broad knowledge on different methods of working capital and to possess monitoring and recovery mechanism techniques					K3
3.	Enhance the basic knowledge of credit risk management and mitigation process					K3
4.	Analyze the knowledge about the prudential norms on capital adequacy and IRAC norms					K4
5.	Would have gained insight about the documentation procedures and evaluate recovery mechanism					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Overview of Credit				10 Hours	
Bank Credit – Meaning-Principles of lending-Model credit policy-Types of borrowers-Qualities of good borrowers-Stages of credit management-Types of charges- Credit rating and evaluation						
Unit:2	Financial statements				10 Hours	
Analysis of financial statements- Importance of current assets/current liabilities-Classification of assets and liabilities- Introduction to ratio analysis and interpretation.						
Unit:3	Working capital management				10 Hours	
Working capital management-Concepts-Components-Sources-Operating cycle-Variou methods of assessment of working capital. Non fund based facilities and types of NFB facilities. Term loan appraisal: Technical-Commercial-market-Environment-Project cost/means of Finance-Breakeven point-Pay Back Period-Time value of money-Net present value-Internal rate of return.						
Unit:4	Emerging Trends in Micro Finance				14 Hours	
Emerging trends in micro finance-Importance of priority sector-Recent RBI Guidelines-MSME- Definition and lending concepts-Retail Lending-MUDRA and Prudent Lending						

Unit:5	Monitoring, Supervisions, Follow up and Recovery	14 Hours
Credit monitoring-Meaning-Goals-Process and different tools-Check list for monitoring-Early warning signals- Income Recognition and asset classification Norms(IRAC)- Simple understanding and terminologies- Asset classification and Prudential norms- Provisioning concepts-Provision coverage ratio-Credit risk management Barriers-Importance of documentation- Capital adequacy recovery tools-One time settlement - Lok Adalat -DRT-SARFAESI - Basics and Insolvency Bankruptcy code		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars – Webinars – Case Studies		
Total Lecture Hours		60 Hours
Books for Study		
1	Bankers Handbook on Credit Management published by Indian Institute of Banking and Finance, 2018.	
2	Murali S & Subbakrishna.K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai, 2019	
Books for Reference		
1	Strategic Credit Management in Banks by G.S.Poli and S.K.Puri by PHI Learning Private Limited, Delhi, 2013.	
2	Glen Bullivant, “Credit Management”, Gower Publishing Limited, England, 2016	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	You tube : https://youtu.be/z5h97GhKCOc	
2	You tube : https://youtu.be/CqzIUnoI8_E	
Course Designed By: Dr. M.Sumathy / E-Mail ID: sumathivenky2005@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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



**Third
Semester**

Course code	33A	BUSINESS RESEARCH METHODS	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic ideas about Research and Knowledge of Statistics	Syllabus Version	2020 - 21			
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> To develop understanding of the basic framework of the research process and various research designs and techniques To identify the various sources of information for literature review and data collection To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem To write research reports and research proposal. 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues					K1
2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process					K2 & K3
3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business/industry					K4 & K5
4	Write the research report and research proposal					K5
5	To identify the overall process of designing a research study from its inception to its report.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction and Research Design				10 Hours	
Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.						
Unit:2	Sampling and Tools for Data Collection				10 Hours	
Sampling – Methods and Techniques – Sample Size – Sampling Error – Fieldwork and Data Collection. Tools for Data Collection – Interview Schedule - Questionnaire – Observation, Interview and Mailed Questionnaire – Pilot Study and final Collection of Data.						
Unit:3	Analyzing and Report Writing				12 Hours	
Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding - Classification – Tabulation – Interpretations. Report Writing – Steps - Types of Reports.						
Unit:4	Measuring the Relationship and Impact				14 Hours	
Measures of Central Tendency – Standard Deviation – Correlation - Simple, Partial and Multiple Correlation – Path Analysis – Auto Correlation – Regression Models – Ordinary Least Square Methods – Multiple Regression.						

Unit:5	Testing of Hypothesis	12 Hours
Test of Significance –‘t’Test - Large Sample and ‘f’ Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test		
Unit:6	Contemporary Issues	2 Hours
Expert lectures, online seminars – webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 60% Theory and 40% Problems		
Books for Study		
1	Cooper , “Business Research Method”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019	
2	S.P. Gupta , “Statistical Methods”, S.Chand & Sons Publisher, New Delhi, 2019	
Books for Reference		
1	J.K.Suchdeva , “Business Research Methodology”, Himalaya Publishing House, Mumbai, 2019	
2	R.S.N. Pillai & V. Bagavathi , “Statistics”, S.Chand & Sons Publisher, New Delhi, 2019	
Note: Question paper shall cover 60% Theory and 40% Problems.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://nptel.ac.in/courses/121/106/121106007/	
2	https://youtu.be/Ivk0SDrD4DM	
Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com		

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	S	M	S	S
CO3	S	S	S	M	S	S	S	M	S	M
CO3	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	S	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	M	M

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

Course code	33B	INRODUCTION TO INDUSTRY 4.0	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Information Technology		Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Learn the essentials of Industry 4.0 2. Understand the need and applications of Artificial Intelligence 3. Set a base for big data and Internet of Things 4. Familiarize the applications and tools of Industry4.0 5. Train on the skills required by industries 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define and explain the technologies of industry 4.0				K1 & K2	
2	Analyse and apply AI in the relevant sector				K3 & K4	
3	Summarise the characteristics of big data				K2	
4	Apply the tools of Industry 4.0				K6	
5	Adapt to the changing needs of the industry				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction to Industry4.0				10 Hours	
Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- meaning- Goals and Design Principles - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality						
Unit:2	Artificial Intelligence				10 Hours	
Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - environment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI – Challenges of AI						
Unit:3	Big Data and Iot				12 Hours	
Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases: Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT						
Unit:4	Applications and Tools of Industry 4.0				14 Hours	
Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.						

Unit:5	Jobs 2030	12 Hours
Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0		
Unit:6	Contemporary Issues	2 Hours
Expert lectures, online seminars – webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	P. Kaliraj, T. Devi, “Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.	
2	Gilchrist Alasdair, Industry 4.0, APress Publishing Company, Newyork, 2016	
Books for Reference		
1	Ustundag Alp,” Industry 4.0: Managing The Digital Transformation”, Springer International Publishing, Newyork, 2009	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=IoY3tP-Iw4Q	
2	https://www.youtube.com/watch?v=LXI48d2gif0	
Course Designed By: Dr.P.Devi / E-Mail ID: tdevi@buc.edu.in		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO4	S	S	M	M	S	S	S	S	S	S
CO5	S	S	M	M	S	S	S	S	S	S

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

Course code	33C	ADVANCED CORPORATE ACCOUNTING		L	T	P	C
Core				4	-	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version	2020 - 21			
Course Objectives:							
The main objectives of this course are to: The students get a complete knowledge, concepts and procedures used to prepare the accounts of companies like, manufacturing company, bank, insurance, electricity and Holding Company.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To get fundamental knowledge about Final Accounts of Companies, Managerial Remuneration and Profits Prior to Incorporation.					K3	
2	To acquire knowledge in preparation of Holding Company Accounts					K3	
3	To get familiarity about preparation of Bank and Insurance Company Accounts					K4	
4	To understand preparation of the final accounts of electricity company accounts and disposal of surplus.					K5	
5	To get knowledge about inflation accounting and IFRS.					K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Final Accounts of Companies					10 Hours	
Final Accounts of Companies (Schedule VI): Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration – Profits Prior to Incorporation; Treatment of Profit or loss Prior to Incorporation – Methods, Steps involved in pre and post incorporation of profits.							
Unit:2	Holding Company Accounts					11 Hours	
Holding Company Accounts: Meaning and definition of Holding Company and Subsidiary Company; Legal requirements relating to presentation of accounts - Consolidated financial statements; Preparation of Consolidated Balance Sheet; Steps involved in preparation of consolidation balance sheet.							
Unit:3	Bank Accounts					11 Hours	
Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts (New Format); types of insurance; Life insurance; Revenue account, Profit and loss account and balance sheet - General insurance (Fire and Marine); Revenue account, Profit and loss account and balance sheet.							
Unit:4	Double Account System					13 Hours	
Accounts of Electricity Companies: Features; Double accounts system Vs Single accounts system; Advantages and disadvantages – Preparation of Final Accounts – Revenue account – Net revenue account – Receipt and expenditure of capital account - Replacement of an Asset – Disposal of Surplus.							
Unit:5	Inflation Accounting					13 Hours	
Inflation Accounting: Methods of inflation accounting; Current purchase power method - Current cost accounting method – Hybrid method - International Accounting Standards – IFRS.							

Unit:6	CONTEMPORARY ISSUES	2 Hours
Expert lectures, online seminars - webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 20% Theory and 80% Problems		
Books for Study		
1	R.L.Gupta and M.Radhasamy, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, 2001	
2	M.C. Shukla , T.S.Grewal & S.Gupta, “Advanced Accounts”, S. Chand & Sons, New Delhi, 2017	
Books for Reference		
1	Arulanandam & Raman, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, 2016	
2	SP. Iyengar, “Advanced Accounting”, Sultan Chand & Sons, New Delhi, 2008	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	-	
Course Designed By: Dr.M.Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	S	S	S	M	M	M
CO5	S	S	S	S	S	S	S	M	M	M

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

Course code	33D	FINANCIAL MANAGEMENT	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge on Fundamentals of Finance	Syllabus Version	2020 - 21			
Course Objectives:						
The main objectives of this course are to:						
1. Familiarize the objectives, role and skills of financial manager required for Industry						
2. Assess the factors affecting investment decisions						
3. Provide an in depth view of financial leverage and theories						
4. understand the dividend Theories						
5. Learn the techniques of working capital Management techniques						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Relate and classify the objectives and role of financial managers with different industries.					K1&K2
2	Apply, analyse and determine the best investment proposal using capital budgeting technique.					K3,K4 &K5
3	Illustrate the capital structure theories.					K2
4	Choose and Analyse the dividend theories which are applied in Corporates.					K3&K4
5	Adapt working capital management techniques and solve the issues related to working capital.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1 Introduction to Financial Management 10 Hours						
Nature, Scope and objectives of Financial Management – Industry 4.0 and Finance - Functions of Finance Manager – Role and changing roles of finance manager on account of Industry 4.0- Financial Decisions - Relationship between Risk and Return –Time Value of Money.						
Unit:2 Cost of Capital and Capital Budgeting 10 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 Capital Structure 12 Hours						
Financial Leverage – Measures – EBIT, EPS Analysis – Operating Leverage –Financial - Business and Operating Risks – Theories of Capital Structure – Net Income Approach – Net – Operating Income Approach. MM Hypothesis – Determinants of Capital Structure.						
Unit:4 Dividend Theories 14 Hours						
Dividend Theories – Walter's Model – Gordon and MM's Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy- Lintner's Model on corporate dividend behaviour.						
Unit:5 Working Capital Management 12 Hours						
Management of Working Capital – Concept – Importance – Determinants and Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to industry - Credit Monitoring and Assessment (CMA) formats.						
Unit:6 Contemporary Issues 2 Hours						
Expert lectures -webinars-quiz-online assignments- case study						
					Total Lecture hours	60 Hours
Note: Question Paper shall cover 60% Theory and 40% Problems						

Books for Study	
1	I.M. Pandey, “Financial Management”, Vikas Publication, New Delhi, 2015
2	S.N Maheswari, “Financial Management”, S.Chand & Sons Publisher, New Delhi, 2014
Books for Reference	
1	Prasanna Chandra, “Financial Management”, Tata McGraw Hill Publishing Company Limited, UP, 2007
2	Khan & Jain, “Financial Management”, Tata McGraw Hill Publishing Company Limited, UP, 2011
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=RiAalxSm_Ek
2	https://www.youtube.com/watch?v=XxyvsB6sxDk
Course Designed By: Dr.M.Anbukarasi // E-Mail ID: anbufeb14@yahoo.co.in	

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	S	M	S	S
CO2	S	S	M	S	S	M	S	M	S	S
CO3	S	S	M	S	S	M	S	M	S	S
CO4	S	S	M	S	S	M	S	M	S	S
CO5	S	S	M	S	S	M	S	M	S	S

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



Course Code	33E	INDIRECT TAXATION	L	T	P	C
Core			4	-	-	4
Pre-requisite		Knowledge in GST	Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are to:						
1.Acquire knowledge on Indian indirect tax system						
2. Gain knowledge on GST and procedures.						
3. Provide a practical perspective of GST Returns.						
4. Identify and analyze online filling GST						
5. Understand the Customs Act						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Gain knowledge on Indirect Tax system in India.				K1 & K2	
2	Acquire knowledge on GST in India.				K2 & K5	
3	Understand the registration procedure in GST				K2 & K6	
4	Awareness of GST E return filling details.				K4 & K6	
5	Understand the Customs Act in India.				K1 & K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Concept of Indirect Tax				8 Hours	
Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.						
Unit:2	Basic of Goods And Service Tax				12 Hours	
Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.						
Unit:3	GST- Registration				12 Hours	
Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.						
Unit:4	GST-Filing of Returns				14 Hours	
GST- Tax rate-e filing-GST portal – GSTR Forms - return producer -tax invoice-payment of tax-e way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source –Definitions - Collection of Tax at Source.						

Unit:5	Overview of Customs Duty	12 Hours
Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs		
Unit:6	Contemporary Issues	2 Hours
GST - Group Discussion & E- filing of Returns		
Total Lecture Hours		60 Hours
Books for Study		
1	Mehrotra& Goyal, Indirect Taxes, Sahitya Bhavan Publications, Agra, 2015	
2	V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 2014	
Books for Reference		
1	Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2016.	
2	Indirect Tax- GST- Custom Law- Dr.Parameshwaran& Viswanathan Kavin Publishers, 2018	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	www.gst.gov.in	
2	Cbic.gst.gov.in	
3	www.gstcouncil.gov.in	
4	https://youtu.be/l6c4khvDBVg	
Course Designed By:Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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

Course Code	3EA	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Basic knowledge in Investment Management	Syllabus Version	2020 - 21			
Course Objectives:						
The main objectives of this course are to:						
1. learn the technique of measurement of risk and return of various securities						
2. Explore the different kinds of investment and valuation of securities						
3. Apply the rules of analyzing the economic, industry and company factors in investment						
4. Apply the technical indicators and signals to study the market behavior of stocks						
5. Develop an ideal portfolio for various types of investors based on portfolio theories.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the objectives of various investment approaches and various types of securities.					K2
2	Analyze the investment avenues and learn the various methods of valuing fixed and variable income securities.					K4
3	Apply the EIA approach in investment					K3
4	Adopt technical analysis while taking investment decisions.					K4
5	Create and develop a portfolio for an investor based on few theories.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Investment Analysis				10 Hours	
Nature - Scope - Investment Risk & Return - Objectives of Investment - Approaches to Investment Analysis. Securities - Types - Features.						
Unit:2	Investment Alternatives and Strategies				11 Hours	
Financial Investment - Non Financial Investment - Inbound and Outbound Investments – Sources of Investment Information - Valuation of Fixed Income Securities and Variable Income Securities (excluding Derivatives).						
Unit:3	Fundamental Analysis				10 Hours	
Economic – Industry and Company Analysis – Sources of Information for Analysis.						
Unit:4	Technical Analysis				14 Hours	
Types of Charts – Chart Patterns – Dow Theory - Elliott Wave Theory - Odd - Lot Theory - Breadth of Market - Relative Strength Index – Moving Average Analysis - Efficient Market Hypothesis.						
Unit:5	Portfolio Analysis & Management				13 Hours	
Portfolio Risk and Return – Diversification - Markowitz Model – Sharpe Model: Single Index only – CAPM – Arbitrage Pricing Theory.						
Unit:6	Contemporary Issues				2 Hours	
Expert lectures, online seminars – webinars						
Total Lecture Hours					60 Hours	

Books for Study	
1	S. Kevin “Security Analysis and Portfolio Management” PHI Learning Pvt Ltd, New Delhi, 2010
2	Prasanna Chandra, Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2017
Books for Reference	
1	V.A. Avadhani, “Security Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai, 2016
2	Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd, New Delhi, 2013
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=iyxoZZUULCQ
2	https://www.youtube.com/watch?v=kTnguOHZ9U4
Course Designed By: Dr, Padmasani / E-Mail ID: drpadmasani@gmail.com	

Mapping with Programme Outcomes										
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	M	S	M	M	S
CO3	S	S	S	S	S	S	M	S	S	S
CO3	S	S	S	S	S	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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

Course code	3EB	E-COMMERCE	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Application of E-Commerce in various sector		Syllabus Version	2020 - 21		
Course Objectives:						
The main objectives of this course are to:						
1. Familiarize the basics concept of e-commerce, classification, business models and architectural frame work.						
2. Understand the network infrastructure such as LAN, WAN, MAN, domain name systems, HTTP and implementations of web servers.						
3. Equip with publishing technology, multimedia content and virtual reality modeling language.						
4. Prepare the learners about securing the business on internet and securing network transactions.						
5. Lay importance on internet advertising and cyber law in e-Commerce.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the concept of e-commerce; classify the types and models of e-commerce.				K1 & K2	
2	Analyse various network infrastructure, domain system and implementations of web servers.				K2 & K3	
3	Create object by using multimedia content.				K6	
4	Apply to analyse the security measures in network transactions.				K3 & K5	
5	To create internet advertisement and obtain awareness on cyber law in e-commerce				K4 & K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction to E-Commerce				8 Hours	
Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.						
Unit:2	Network Infrastructure				12 Hours	
Network Infrastructure: Local Area Networks – Wide Area Network – Metropolitan Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.						
Unit:3	Information Publishing Technology				12 Hours	
Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.						
Unit:4	Securing the Business on Internet				14 Hours	
Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.						

Unit:5	Search Engines and Directory Services and Cyber Law	12 Hours
Search Engines and Directory Services: Information Directories – Internet Advertising. Cyber Law: Introduction- Concept of Cyberspace - Cyber law in E-Commerce-Contract Aspects - Electronic Governance.		
Unit:6	Contemporary Issues	2 Hours
Online seminars, online assignments – webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2016	
2	Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai, 2013	
Books for Reference		
1	Amir Manzoor, "E-Commerce", Amir Manzoor Publisher, 2014	
2	Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi, 2015	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.garykessler.net/library/crypto.html	
2	https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf	
3	https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.pdf	
Course Designed By: Dr. N. Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com		

Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	M	S	S	S	S	S	M	S
CO5	S	S	M	S	S	S	S	S	S	S

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



Supportive Courses offered to other Departments

Paper – I	Principles of Accounting	2
Paper – II	Principles of Modern Banking	2

SEMESTER - I

SUPPORTIVE PAPER – I

PRINCIPLES OF ACCOUNTING

Meaning and Scope of Accounting – Accounting Principles and Concepts – Journalizing Transactions.

Subdivision of Journal – Ledger Posting – Trial Balancing – Bank Reconciliation Statement – Rectification of Errors.

Capital and Revenue – Depreciation – Provision and Reserves – Final Accounts – Analysis and Interpretation of Financial Statement.

Books for Study:

1. N.Vinayagan, K.L. Mani and K.L.Natarajan “Principles of Accountancy” S.Chand & Co. Limited, New Delhi, 2010.
2. T.S. Reddy & Dr. A. Murthy, “Financial Accounting” Margham publications, Chennai, 2019.

SEMESTER - II

SUPPORTIVE PAPER – II

SUPPORTIVE 2 – PRINCIPLES OF MODERN BANKING

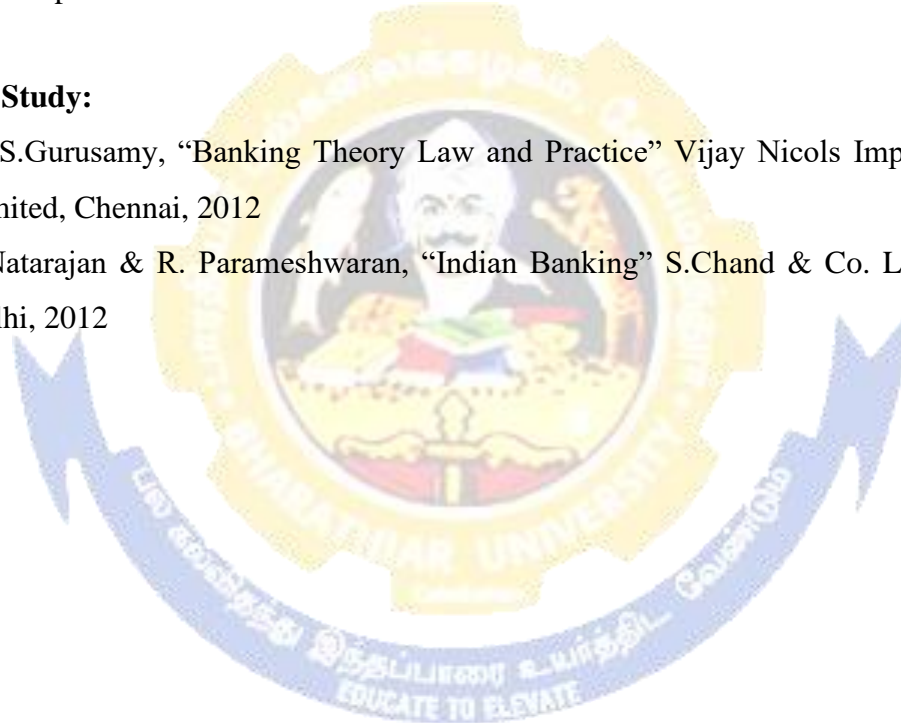
Banking System – Role of Banks in Economic Development – Central Bank – Functions.

E–Banking - Risk Management for E–Banking – Benefits of E-Banking – Drawbacks of E–Banking – Future outlook.

Mobile Banking – Telephone Banking, Online Banking – ATM – Mechanism – Functions – Importance – Electronic Funds Transfer.

Books for Study:

1. Dr.S.Gurusamy, “Banking Theory Law and Practice” Vijay Nicols Imprints Private Limited, Chennai, 2012
2. S.Natarajan & R. Parameshwaran, “Indian Banking” S.Chand & Co. Limited, New Delhi, 2012





CERTIFICATE COURSE – I

ADVANCED EXCEL		
Name of the Department		COMMERCE
Name of the Faculty Member i/c With Complete Address with Phone and e-mail		Dr.M.ANBUKARASI Assistant Professor, Department of Commerce Bharathiar University, Coimbatore 641 046. Phone : 9442342585 E-mail Id : anbujan2011@gmail.com
Inter / Intra Department Course		Intra Department Course
Duration of the Course		45 Hrs
Eligibility		Basic knowledge in Excel
Number of Candidates to be Admitted		-
Mode of the Course		Online
Collaboration if any with Companies (if Yes, Full Address of the Company Address , Name of the Contact Person, Phone, e-mail etc.)		-
Registration Procedure		-
Job Opportunities: Nowadays business companies are hiring the fresh Commerce students not only with their degree but also with some soft skill course. So this Advanced Excel Certificate Course will help the students to excel themselves in this part which is necessary for business industry in today's scenario.		
The objectives of the Course are:		
The main objectives of this course are to:		
1	Know the basics of Advanced Excel and help the students to understand how this Advanced Excel is different from other versions of Excel	
2	Understand how to format the cells and different types of pasting techniques which are available in Advanced Excel.	
3	Get the knowledge about creating charts and protecting the workbook from others.	
4	Perform the statistical, mathematical and finance functions of Advanced Excel.	
5	Help to use sorting, filtering and printing workbook functions in Advanced Excel.	
Course Content		
Lecture and Practical		
Module 1	Introduction to Advanced Excel	3 Hours
Module 2	Formatting Cells and Proofing Tools	5 Hours
Module 3	Paste and Paste Special Techniques in Excel	3 Hours
Module 4	Customizing and Protecting Excel	3 Hours
Module 5	Creating Charts and Templates	5 Hours
Module 6	Text, Date and Time Functions	5 Hours
Module 7	Statistical Functions	5 Hours
Module 8	Mathematical and Finance Functions	6 Hours
Module 9	What if Analysis and logical functions in Excel	6 Hours
Module 10	Sorting, Filtering and Printing Workbooks	4 Hours

Books for Study	
1	Michael Alexander, Richard Kusleika, John Walkenback, Microsoft Excel 2019 Bible, Kindle Edition, 2019.
2	McFedries, Microsoft Excel 2019 Formulas and Functions (Business Skills), Kindle Edition, 2019.
Books for Reference	
1	Wayne L.Winston, Microsoft Excel 2013: Data Analysis and Business Modeling, Prentice Hall of India Learning, 2011.
2	Conrad Carlberg, Statistical Analysis: Microsoft Excel 2013, Pearson Education, 2014.
Related Online Contents	
1	https://www.youtube.com/watch?v=zGm7oOsxyvM
2	https://www.youtube.com/watch?v=GTbd4y1CtrU
3	https://www.youtube.com/embed/WU4LHrf8yvg



CERTIFICATE COURSE – II

GOODS AND SERVICES TAX (GST)		
Name of the Department	COMMERCE	
Name of the Faculty Member i/c With Complete Address with Phone and e-mail	Dr. M. JEGADEESHWARAN Assistant Professor Department of Commerce Bharathiar University Coimbatore - 641 046 0422 - 2428323 drmjegadeesh@gmail.com	
Inter / Intra Department Course	Intra Department	
Duration of the Course	6 Months	
Eligibility	Basic Knowledge in Taxation	
Number of Candidates to be Admitted	-	
Mode of the Course	Both Regular and Online	
Collaboration if any with Companies (if Yes, Full Address of the Company Address , Name of the Contact Person, Phone, e-mail etc.)		
Registration Procedure		
Job Opportunities:	GST Assistant Officer, GST Practitioner, GST Consultant and Accountants	
The objectives of the Course are:		
	The main objectives of this course are to:	
1	To aware the Students about the provisions of the GST Act	
2	To know the Students with the procedural requirements of the GST	
3	To familiarize the Students with the documents and records required under the GST Act	
4	To enable the Students to acquire the basic skills to handle the GST and EWAY BILL Portals	
5	To enable the Students to acquire the Working Knowledge of the GST	
Course Content	Lecture / Practical / Project / Internship	
Module 1	Introduction to GST - Erstwhile Indirect Taxes - Amendment to Constitution - Administration of the Act - Scope of GST	5 Hours
Module 2	Meaning of Supply - Types of Supply - Time and Place of Supply - Valuation Rules - Job work	5 Hours
Module 3	Registration - Various modes of Registration - Exemption from Registration - Compulsory Registration-Voluntary Registration - Revocation and Cancellation	5 Hours
Module 4	Books and Records - Types of Documents - Procedures - Mode of Maintenance of Books and Records - Format of Documents	5 Hours
Module 5	EWAY BILL - Procedures - Registration - Validity -Penalty - Cancellation - Exemptions	5 Hours

Module 6	Input Tax Credit - Eligibility - Blocked Credit - Reversal - Reverse Charge Mechanism	5 Hours
Module 7	Returns - Monthly - Quarterly - Conditions for filing Returns - Payment - Due Date of Filing Returns - Online Procedures	5 Hours
Module 8	Refunds - Methods - Eligibility - How to Apply - Time Limit - Rejection	5 Hours
Module 9	Annual Return and Audit - Requirement - Compliance -DRC - 03 - Reconciliation Statement	5 Hours
Module 10	Assessments, Appeals, Interest, Demand and Recovery Proceedings - Inspection, Search and Seizure	5 Hours
Books for Study		
1	H.C. Mehrotra & V.P. Agarwal, Goods and Services Tax, Sahitya Bhawan Publications, 2020 - 21	
2	Ashish Koolwal and Ritu Koolwal, Professional Guide to GST, Commercial Law Publishers India Pvt. Ltd, 2018	
Books for Reference		
1	Aditya Singhania, GST Practice Manual, Taxman Publications, 2018	
2	Ashok Batra, GST Law & Procedure, Wolters Kluwer, 2020 - 21	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/nou20_cm02/preview?user_email=drmjegadeesh@gmail.com	



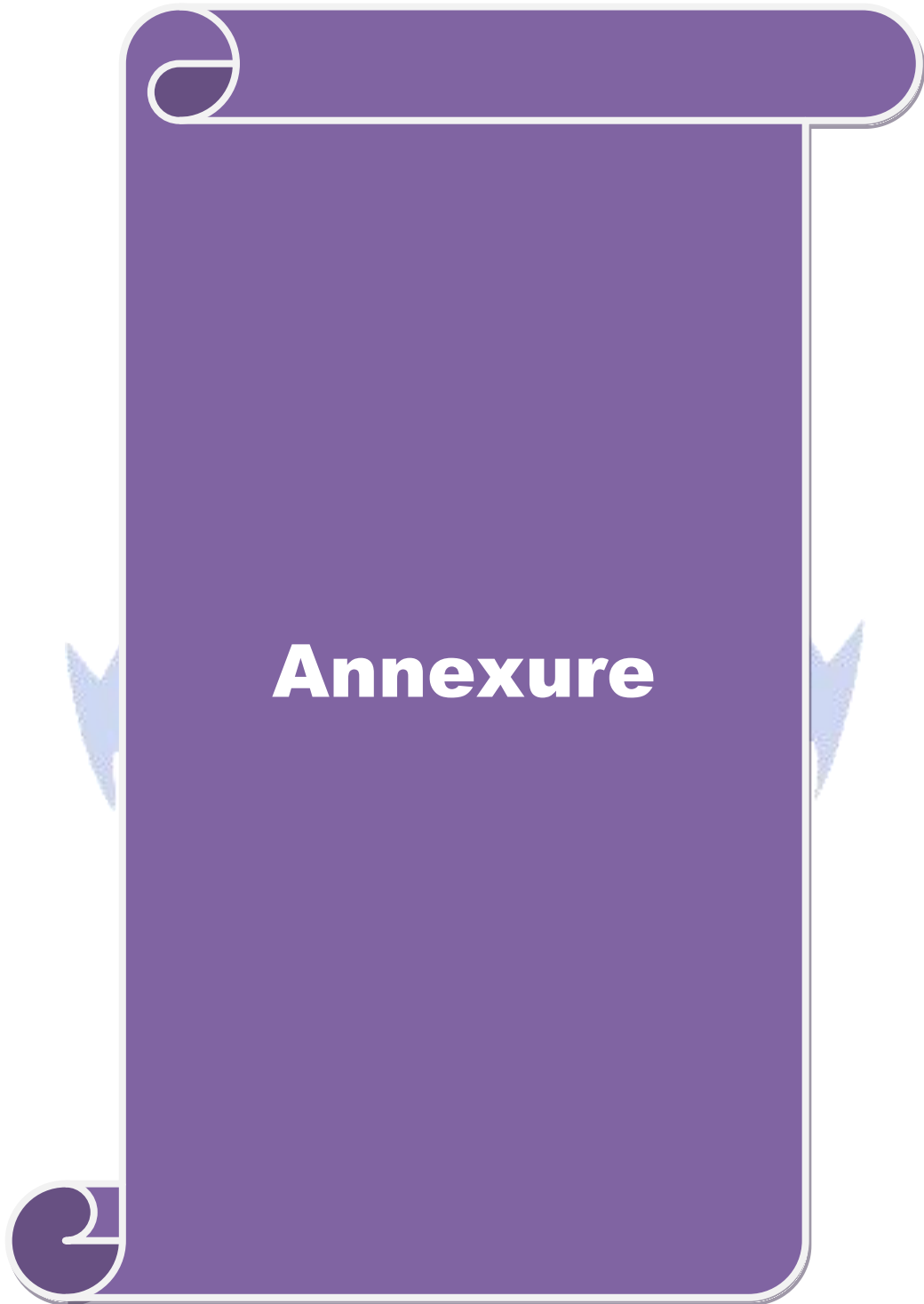
Value Added Course

VALUE ADDED COURSE - I

CREDIT ANALYST		
Name of the Department		COMMERCE
Name of the Faculty Member i/c With Complete Address with Phone and e-mail		Dr.P.CHELLASAMY Professor, Department of Commerce Bharathiar University, Coimbatore - 641046 drchellamsamy@gmail.com Mobile : 9443349179
Inter / Intra Department Course		Intra Department Course
Duration of the Course		40 Hours
Eligibility		Knowledge in Accounting
Number of Candidates to be Admitted		-
Registration Procedure		-
Job Opportunities:		
Financial analysts		
Credit managers		
Credit Rating analyst		
The objectives of the Course are:		
The main objectives of this course are to:		
1	To acquire the practical skill of data analysis	
2	Train them with critical thinking and communication skill to become a Financial Analysts	
3	Learn the role of credit manager	
4	Learn the investment opportunities	
5	Acquire an understanding of credit rating	
Course Content		Lecture (Online)
Module 1	A Brief Introduction- Banking Credit Analysis Process	4 Hours
Module 2	Fundamental Financial Math- Commercial Credit Analysis	4 Hours
Module 3	Finance Training	4 Hours
Module 4	Excel Crash Course: Master Excel for Financial Analysis	4 Hours
Module 5	Risk Management	4 Hours
Module 6	Risk Management Process - Analysis	4 Hours
Module 7	Financial Management A Complete Study for CA/CMA/CS/CFA/ACCA	4 Hours
Module 8	Career Hacking- Resume, LinkedIn, Interviewing	4 Hours
Module 9	Essential of Soft Skills	4 Hours
Module 10	Assignment	4 Hours
Books for Study		
1	Blokdyk. Gerardus “ Credit Analyst ”, Create Space Independent Publishing Platform, 2018	
Books for Reference		
1	Arnold Ziegel, Ronna Ziegel, Fundamentals of Credit and Credit Analysis: Corporate Credit Analysis , Create Space Independent Publishing Platform, 2015	
Related Online Contents		
-		

VALUE ADDED COURSE - II

DIGITAL MARKETING		
Name of the Department		COMMERCE
Name of the Faculty Member i/c With Complete Address with Phone and e-mail		Dr. M. SUMATHY Professor & Head Dr.M.NIRMALA Assistant Professor, Department of Commerce Bharathiar University, Coimbatore-46 Mobile : 9487430218
Inter / Intra Department Course		Intra
Duration of the Course		40 Hours
Eligibility		Basic knowledge in Marketing
Number of Candidates to be Admitted		-
Registration Procedure		-
Job Opportunities:		
<ul style="list-style-type: none"> • Digital Marketing Manager • Content Writers • Inbound Marketing Manager • Social Media Marketing Experts/Specialists • Search Engine Marketers 		
The objectives of the Course are:		
The main objectives of this course are to:		
1	Learn the basic concepts in Digital marketing	
2	Create a website	
3	Gain knowledge in CRM	
4	Manage social media effectively	
5	Learn the marketing strategy	
Course Content		Lecture / Practical / Project / Internship
Module 1	Digital Marketing Fundamentals	4 Hours
Module 2	Digital Marketing Campaign - Understanding the Types of Campaigns.	4 Hours
Module 3	E-mail Marketing	4 Hours
Module 4	Building a Website - Hosting a Website	4 Hours
Module 5	Customer Relationship Management (CRM)	4 Hours
Module 6	Managing Social Media	4 Hours
Module 7	Leadership skills for digital marketing professionals	4 Hours
Module 8	Internet marketing strategy	4 Hours
Module 9	Assignments	4 Hours
Module 10	Case studies	4 Hours
Books for Study		
1	Pineet Singh Bhatia , Fundamentals of Digital Marketing", Pearson Publishers, 2019.	
Books for Reference		
1	Deiss, R., & Henneberry, R, Digital marketing for dummies. John Wiley & Sons, 2020 - 21	
Related Online Contents		
1	Basics of Digital Marketing - SWAYAM	



M. COM (FINANCE AND ACCOUNTING)

**Syllabus
(With effect from 2020 - 21)**

Program Code:



**DEPARTMENT OF COMMERCE
Bharathiar University
(A State University, Accredited with “A” Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore - 641 046, India**

BHARATHIAR UNIVERSITY: COIMBATORE 641046
DEPARTMENT OF COMMERCE

MISSION

- To impart social consciousness among students
- To Provide value based education for enhancing employability skills in the area of Finance and Accounting
- To Train the students with innovative leadership qualities
- To impart quality higher education to excel in their life.
- To provide students with better research platform



ELIGIBILITY FOR ADMISSION TO THE COURSE

“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 COURSE

The course shall extend over a period of two years comprising four Semesters, with two Semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.



ONLINE COURSE (Offered by Swayam, MOOCs, NPTEL Coursera etc.)						
	Online Course	2				
VALUE ADDED COURSES						
1.	Credit Analyst (First Year)	4				
2.	Digital Marketing (Second Year)	4				
CERTIFICATE COURSES						
1.	Advanced Excel (First Year)	4				
2.	Goods and Services Tax (GST) (Second Year)	4				

Note: *All the students must complete the online course offered by Swayam within three semesters and the certificate must be submitted to the **Controller of Examinations, Bharathiar University** through the Head of the Department for inclusion of Credits in the Marks Statement.



Model Question Paper Pattern for Core and Elective Papers

Time : 3 Hours

Maximum Marks: 75 Marks.

SECTION - A

10 x 1 = 10

Multiple Choice Questions with no choice
(10 Questions)

SECTION - B

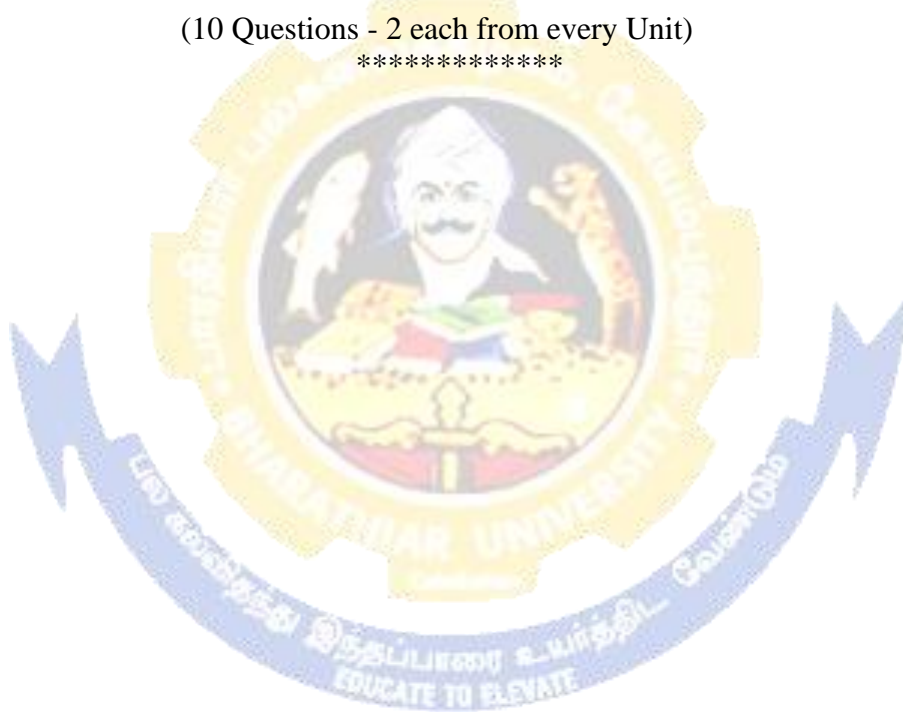
5 x 5 = 25

Short answer questions of either / or type
(10 Questions - 2 each from every Unit)

SECTION - C

5 x 8 = 40

Essay type questions of either / or type
(10 Questions - 2 each from every Unit)



Model Question Paper Pattern for Supportive Paper

Time : 2 Hours

Maximum Marks: 38 Marks

Section - A

5 Questions (No Choice)

Short answer not exceeding 10 Lines for each Question

5 X 1 = 5 Marks

Section - B

5 Questions of either / or type

Each question carries 3 Marks.

Answer to each theory question should not exceed 50 Lines

5 X 3 =15 Marks

Section - C

2 Questions of either / or type

Each question carries 9 Marks

Answer to each theory question should not exceed 100 Lines

2 X 9 = 18 Marks

