**M. Com. Finance & Accounting**

Syllabus

 **CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)**

**(SCHOOL OF DISTANCE EDUCATION)**

**ONLINE PROGRAMME (OL)**

 **2023 – 2024 onwards**

**Modified & Approved for SDE vide SCAA Dated 18-06-24 (2022-23 onwards)**

**BHARATHIAR UNIVERSITY**

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

**Coimbatore - 641 046, Tamil Nadu, India**



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| **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 |
| Graduates will take up a job in Banking, Insurance and relevant sectors |
| Work as a team member and also lead a team |
| Integrate critical thinking and analytical decision making |
| Involve in lifelong learning |
| Exercise professional skills and values |

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| **Program Specific Outcomes (PSOs)** |
| After the successful completion of the M.Com (Finance and Accounting)program, the students are expected to |
| Undertake a research work with specializations |
| Use software tools to carry out a specified financial analysis of a business application |
| Apply the knowledge gained during the course of the program to solve the ral timeproblems |
| Meet the needs of industry 4.0 |
| Communicate effectively with professionals |





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| **Program Outcomes (POs)** |
| On successful completion of M.Com (Finance and Accounting) program, the students are expected to |
| Apply critical and analytical research skill to evaluate the challenging problems |
| Adapt to sustain in the challenging era |
| Enable the knowledge in the practical applications of accounting, |
| Do higher education and advance research in the field of commerce and finance. |
| Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWAand other courses. |



# M.Com (Finance and Accounting) Curriculum

*(For the students admitted during the academic year 2023 – 24 onwards)*

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| **Title of the Course** | **Credit** | **Maximum Marks** |
| **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** |  |  |  |  |
| Financial Markets and Institutions | 4 | 25 | 75 | 100 |
| Financial Accounting | 5 | 25 | 75 | 100 |
| Direct Taxes | 5 | 25 | 75 | 100 |
| Object Oriented Programming with C++ | 4 | 25 | 75 | 100 |
| **Elective I** : Services Marketing | 3 | 25 | 75 | 100 |
| **SECOND SEMESTER** |  |  |  |  |
| Applied Cost Accounting | 5 | 25 | 75 | 100 |
| Financial Management | 5 | 25 | 75 | 100 |
| Modern Banking | 4 | 25 | 75 | 100 |
| Advanced Accounting | 5 | 25 | 75 | 100 |
| Computer Applications Practical-I (C++ and Tally) | 4 | 40 | 60 | 100 |
| **Elective II** : Marketing of Financial Services | 3 | 25 | 75 | 100 |
| **THIRD SEMESTER** |  |  |  |  |
| Indirect Taxation | 4 | 25 | 75 | 100 |
| Investment and Portfolio Management | 4 | 25 | 75 | 100 |
| Management Accounting | 5 | 25 | 75 | 100 |
| Research Methodology | 4 | 25 | 75 | 100 |
| **Elective -III :** Marketing of Health Services | 3 | 25 | 75 | 100 |
| **FOURTH SEMESTER** |  |  |  |  |
| E-Commerce | 4 | 25 | 75 | 100 |
| Visual Basic | 4 | 25 | 75 | 100 |
| Insurance and Risk Management | 4 | 25 | 75 | 100 |
| Project Work & Viva-Voce | 8 | 50 | 150 | 200 |
| **Elective IV :** Travel and Hospitality Services | 3 | 25 | 75 | 100 |
| **Grand Total** | 90 |  |  | 2200 |

First Semester



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| **Course code** |  | **Financial Markets and Institutions** | **Core** |  |  |  |
| **Pre-requisite** | **Knowledge on Financial System and basic****knowledge in Securities Market** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to |
| 1. | Learn the reforms of Indian Financial ystem and the functions of Securities Exchange Board of India. |
| 2. | Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and MutualFunds. |
| 3. | Learn about Non Banking Financial Intermediaries |
| 4. | Gain knowledge on financial market instruments |
| 5. | Learn about International dimensions of Financial Market |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Describe Indian Financial System and securities exchange board of India. |  |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India andMutual Funds. |  |
| 3 | Analyse the functions of non banking financial intermediaries |  |
| 4 | Evaluate the financial market instruments |  |
| 5 | Analyse the International dimensions of Financial Market |  |
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| **Unit:1** | **Financial System & Securities and Exchange Board of India** |  |
| Nature and Role of Financial System – An overview of the Indian Financial System – Financial Sector Reforms – Reserve Bank of India - Securities and Exchange Board of India. |
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| **Unit:2** | **Banking Institutions** |  |
| Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds |
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| **Unit:3** | **Non Banking Financial Intermediaries** |  |
| Non Banking Financial Intermediaries – Loan companies – Investment Companies – Hire Purchase Finance – Lease Finance – Housing Finance – Mutual Benefits Financial Companies – Merchant Banks– Venture Capital Funds Credit Rating - Public Deposits with Non-Banking Companies – Non bank Statutory Financial Organizations. |
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| **Unit:4** | **Financial Markets** |  |
| Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Marketsfor Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market. |



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| **Unit:5** | **International Dimensions of Financial Markets** |  |
| Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market. |
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| **Books for study** |
| 1 | Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing CompanyLimited, 2017 |
| 2 | Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.,2018 |
| 3 | Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd, 2018 |
|  |
| **Books for Reference** |
| 1 | Pandian.P. “ Financial services and markets”, Vikas Publications, New Delhi, 2019 |
| 2 | Dharmaraj.E, “ Financial services”, S. Chand and Sons Publisher, New Delhi, 2014 |
| **Related Online Contents** |
| 1 | <https://youtu.be/MsPgw4FodgE> |
| 2 | <https://youtu.be/qSPDtYWIKVU> |
| 3 | <https://youtu.be/-qvrRRTBYAk> |
| 4 | [https://youtu.be/U3G bEjFbA](https://youtu.be/U3G__bEjFbA) |



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| **Course code** |  | **FINANCIAL ACCOUNTING** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **Understanding of accounting principles, accounting standards and its application in the area of financial****accounting is needed.** | **Syllabus Version** | **2020-21** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Set a base for Accounting principles and Book keeping.
2. Equip the learners about the preparation of final accounts of different concerns.
3. Understand the concept of internal control system
4. Gain an understanding on the preparation of accounts for non- trading concerns.
5. Be familiar with accounting standards and its applications.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall and classify the types of accounts and Recording Transactions. |  |
| 2 | Analyze the financial statements |  |
| 3 | Understand the concept of internal control system |  |
| 4 | Explain the financial position of non trading concerns |  |
| 5 | Understand the accounting standards and apply in relevant areas |  |
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| **Unit:1** | **Introduction to Accounting** |  |
| Introduction to Financial Accounting – Users of Accounting information – Financial and Management accounting – Generally accepted Accounting Principles and the Accounting Environment – Ethicalissues in Accounting - Double entry system – Recording Transactions - Trial balance. |
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| **Unit:2** | **Final Accounts** |  |
| Measuring Business Income – Preparing Financial statement from the adjusted Trial balance – Completing the Accounting cycle - Accounting for Merchandising Transactions. Financial statements – Meaning – Nature and limitations – Preparation of profit and loss account and balance sheet. Financialreporting – Annual reports – Half yearly report – Content of annual reports disciplines in financial reporting. |
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| **Unit:3** | **Internal Control System** |  |
| Measuring and Reporting Assets, Liabilities and Shareholders’ Equity – Internal Control Systems, Cash and Receivables – Inventories and its accounting aspects – Fixed Assets and Depreciation accounting –Liabilities accounting – Shareholders’ Equity. |
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| **Unit:4** | **Non Trading Concerns** |  |
| Accounting for non-trading concerns – Hospitals, educational Institutions etc –Bank reconciliation statement and its uses for financial control decisions. |
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| **Unit:5** | **Accounting Standards and CSR** |  |
| Accounting Standards – Indian accounting board – Responsibility accounting – Human Resource Accounting. |
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| **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 |
| 3 | Accounting for management, S.K. Battacharyya, Vikas Publishing House Pvt. Ltd, 2016 |
|  |
| **Books for Reference** |
| 1 | S.K. Battacharyya, “Accounting for Management”, Vikas Publication, New Delhi, 1997 |
| 2 | [D.S. Rawat](https://www.taxmann.com/bookstore/authproduct.aspx?authid=79) [Deepti Maheswari](https://www.taxmann.com/bookstore/authproduct.aspx?authid=303) | Students Guide to Accounting Standards - [CA-Intermediate |
| (IPC)], 2019 |  |
| **Related Online Contents** |
| 1 | <https://youtu.be/mq6KNVeTE3A> |
| 2 | <https://youtu.be/ME50LCYNeCM> |
| 3 | <https://youtu.be/7SajgfE2nQo> |
| 4 | <https://youtu.be/p6a08bf36qs> |



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| **Course code** |  | **DIRECT TAXES** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge in direct taxes** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to:1. Understand the scope of total income and exempted income
2. Acquire knowledge about the computation of income from salaries and house property
3. Impart knowledge about the latest provisions of business income and capital gain
4. Learn about income from other sources, set off and deductions
5. Learn the procedure for assessment and e filing
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | List out the provisions for residential status and exempted income |  |
| 2 | Recollect the provisions related to the computation income from salaries andHouse property |  |
| 3 | Apply the provisions for computing business income and capital gain |  |
| 4 | Analyse the income from other sources and relevant deductions |  |
| 5 | Evaluate the assessment process and apply e filing process |  |
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| **Unit:1** | **Income Tax Act** |  |
| Income Tax Act – Definition – Income – Agricultural Income – Assesses – Previous year –Assessment year – Residential status – Scope of Total Income – Capital and revenue – Receipts and Expenditure – Exempted Incomes. |
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| **Unit:2** | **Computation of Income - Salaries and House property** |  |
| Computation of Income from Salaries and Income from House property |
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| **Unit:3** | **Calculation of Capital gain** |  |
| Computation of Profits and Gains of Business or profession – Calculation of Capital gain. |
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| **Unit:4** | **Computation of Income from other sources** |  |
| Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals |
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| **Unit:5** | **Procedure for Assessment** |  |
| Income Tax Authorities – Procedure for Assessment – Collection of Tax- e filing. |
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| **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. |
| 2 | Dingar Pagare, “Tax Laws”, S.Chand & Sons Publisher, New Delhi. |
| **Related Online Contents** |
| 1 | <https://youtu.be/bvxJJPwA4BY> |
| 2 | <https://youtu.be/RlNcDmPDKco> |
| 3 | <https://youtu.be/t_YBkx7zRa8> |
| 4 | <https://youtu.be/7RZfU7P6fss> |





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| **Course code** |  | **OBJECT ORIENTED PROGRAMMING WITH****C++** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **In-depth knowledge in C language** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to:1. Learn the Elements of Object oriented programming and the structure of C++ program.
2. Understand the data types and operators
3. Learn about classes and objects
4. Learn the concepts overloading, and inheritance
5. Understand Virtual functions and Polymorphism.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Outline the essential features and elements of the C++ programming language. |  |
| 2 | Understand the concepts of data types and operators |  |
| 3 | Understand the procedure in constructor and destructor |  |
| 4 | Build a programme relating with overloading |  |
| 5 | Evaluate virtual functions and polymorphism |  |
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| **Unit:1** | **C++- Introduction** |  |
| Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP –Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program. |
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| **Unit:2** | **Data Types** |  |
| Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions – Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays –Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions. |
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| **Unit:3** | **Classes and Objects** |  |
| Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors– destructors – constructor overloading – order of constructor and destructor – copy constructor. |
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| **Unit:4** | **Operator Overloading** |  |
| Operator overloading – operators – Rules for overloading operators – Data conversion. Inheritance –Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance. |



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| **Unit:5** | **Virtual Functions and Polymorphism** |  |
| Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file –structure and file operations – classes and file operations. |
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| **Books for study** |
| 1 | Object Oriented Programming with C++, E.Balagurusamy, TataMcGraw Hill Publishing Company Ltd, 2017 |
| 2 | Mastering C++, K.R.Venugopal, Raj kumar, T.Ravishanker., TataMcGraw-Hill publishingCompany Ltd, 2016 |
| 3 | Programming with C++, D.Ravichandran, TataMcGraw Hill Publishing Company Ltd, 2015 |
|  |
| **Books for Reference** |
| 1 | C++ Programming - Black Book, Steven Holzner, Dreamtech Press, 2018 |
| 2 | C++: The Complete Reference, Herbert Schildt, Tata Mcgraw-Hill Publishing Company Ltd, 2016 |
| 3 |  |
| **Related Online Contents** |
| 1 | <https://youtu.be/clAJeOSa9xg> |
| 2 | <https://youtu.be/XBFGsKQX21s> |
| 3 | <https://youtu.be/R5qd8X64szs> |
| 4 | <https://youtu.be/OPJSRwKV7MA> |

Second Semester



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| **Course code** |  | **APPLIED COST ACCOUNTING** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **In-depth knowledge in the cost accounting** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to:1. Acquaint students with the principles of cost accounts, difference between financial accounting and cost accounting.
2. Familiarize Economic order quantity and classification of labour.
3. Recollect apportionment of overhead costs and methods of re-apportionment.
4. Understand the concept of process costing
5. Understand and apply Reconciliation statements
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the cost accounting techniques, cost concepts and prepare cost sheet. |  |
| 2 | Able to calculate Economic order quantity, labour idle time and wage payment. |  |
| 3 | Explain the classification of overheads, apportionment and reapportionment. |  |
| 4 | Solve the problems related to process costing |  |
| 5 | Reconcile cost and financial accounts. |  |
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| **Unit:1** | **Cost Accounting- Introduction** |  |
| Introduction to cost accounting – Meaning and definition – Difference between financial and cost accounting – Nature and significance of cost accounting – Methods of costing – Elements of costing – Cost concepts fixed cost and variable costs – Preparation of cost sheet. |
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| **Unit:2** | **Labour Cost and Material** |  |
| MATERIAL: classification and coding of materials fixation of maximum, minimum and reorder levels– Economic order quantity – Purchase procedure – Storage of materials, issue of materials pricing of material issues and returns – Inventory control physical verification – Periodical and perpetual Inventory.LABOUR: Classification of labour – Time keeping – Preparation of pay roll – Wage payment and incentive system – idle time, overtime. |
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| **Unit:3** | **Overhead** |  |
| OVERHEAD: Meaning and classification of overheads – Classification according to function – Variability and elements – Steps in overhead accounting – Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment – Predetermined overhead recoveryrates. |
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| **Unit:4** | **Process Costing** |  |
| Feature of process costing – Comparison between joint costing and process costing – Process losses –Inter process profit equivalent production – Joint products and By-products. |



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| **Unit:5** | **Reconciliation of cost and financial accounts** |  |
| Reconciliation of cost and financial accounts – Cost ledger - integrated accounts – cost audit under companies Act – Benefits of cost audit – Programme and procedures. |
| **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** |
| 1 | <https://youtu.be/NWmrVCvhTi4> |
| 2 | <https://youtu.be/5gUW0rklJcQ> |



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| **Course code** |  | **FINANCIAL MANAGEMENT** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **Need basic knowledge in financial Management** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the concept and importance of financial management.
2. Learn to compute cost of capital and apply capital budgeting techniques
3. Understand the concept of capital structure theories
4. Learn about the types of dividend , dividend policy, theories and determinants
5. Understand the techniques of working capital management.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recollect the concept and importance of financial management. |  |
| 2 | Analyse various sources of finance and apply relevant capital budgetingtechnique |  |
| 3 | Adapt relevant capital structure theory |  |
| 4 | Examine different type of dividend and evaluate the dividend policies. |  |
| 5 | Discuss the working capital management of a particular industry |  |
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| **Unit:1** | **Introduction** |  |
| Financial Management - Meaning, Nature, scope and objectives – Role and functions of Financial Management.Financial decisions – relationship between Risk and Return – Sources of finance – Short-term andLong-term finance. |
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| **Unit:2** | **Cost of Capital** |  |
| 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. |
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| **Unit:3** | **Leverages** |  |
| Leverages - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinantsof capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits. |
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| **Unit:4** | **Leasing- Models** |  |
| Leasing - Nature and Types- Advantages and Disadvantages-Dividend Theories: Walter’s model – Gordon and MM’s models – Dividend policy - Forms of Dividend – Determinants of dividend policy |
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| **Unit:5** | **Working Capital Management** |  |
| Working Capital Management – Cash Management – Receivables Management – InventoryManagement – Determinants and Computation of Working Capital. |

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| **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** |
| 1 | <https://www.youtube.com/watch?v=SkygyiP28Ho> |
| 2 | <https://www.youtube.com/watch?v=_4i0jNDzCOE> |





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| **Course code** |  | **MODERN BANKING** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **Need of awareness in banking activities** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to:1. Introduce the Banking system in India.
2. Learn about credit control measures
3. Enable learners to know the modern banking services.
4. Acquire knowledge in electronic fund system.
5. Have an understanding about different cards used in Banking service.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the role and functions of Banks |  |
| 2 | Understand the role of Banks in economic development |  |
| 3 | Apply electronic Banking techniques |  |
| 4 | Explain the procedure involved in electronic fund system |  |
| 5 | Get Practical usage of smart card and have knowledge in ATM network |  |
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| **Unit:1** | **Banking- Introduction** |  |
| Banking – Definition – Role and Functions of Banks – Structure of Commercial Banks in India – Public, Private and Foreign Banks – Changing Face of Commercial Banks. |
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| **Unit:2** | **Role of Banks in Economic Development** |  |
| Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Roleof RBI in Regulatory and Controlling Banks – Role of Computers in banking services. |
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| **Unit:3** | **E-Banking** |  |
| E-Banking – meaning – E-banking and financial services – Risk management for E- banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking |
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| **Unit:4** | **Electronic Fund Transfer System** |  |
| Electronic Fund Transfer System – Benefits of this System – SWIFT in Banking Transactions – BANKNET – RBINET – Two level funds Transfer – FEDWIRE, BANKWIRE – CHIP Card. |
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| **Unit:5** | **Cards** |  |
| Debit Card – Credit Card – Smart Card - Mobile Banking– Telephone Banking – Mechanism –Telephone Banking system – call centers - ATM – The cash machine – Features – ATM mechanism – Functions – Importance – shared ATM Network - Indian scenario. |
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| **Books for study** |
| 1 | Banking Theory Law and Practice, Dr.S. Gurusamy, Vijay Nicole Imprints (p) Ltd, 2017 |
| 2 | Indian Banking System, K.C. Shekhar and Lakshmy Shekhar, Vikas Publishing House PrivateLtd, 2016 |
| 3 | Principles of Banking, P.N.Varshney, S.L.Gupta, T.D.Malhothra, Sultan Chand Dropadi Devi Educational Foundation, 2015 |
|  |
| **Books for Reference** |
| 1 | Indian Banking, S. Nataraj and R. Parameswaran, S.Chand & Company Ltd, 2014 |
| 2 | Insurance and Risk Management, Dr.P.K.Gupta, Himalaya Publishing House, 2015 |
| **Related Online Contents** |
| 1 | <https://youtu.be/uW5BCwStQu4> |
| 2 | <https://youtu.be/3TQnhDn4170> |
| 3 | <https://youtu.be/z8lq2Ptswsc> |
| 4 | <https://youtu.be/cYWHqha2wfk> |



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| **Course code** |  | **ADVANCED ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **Core** | **5** | **-** |  | **5** |
| **Pre-requisite** | **Knowledge in accounting entries.** | **Syllabus Version** | **2020-21** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Learn the schedules involved in the preparation of Final accounts
2. Understand about holding companies and liquidation of companies 3.Learn the procedure involved in the preparation of Banking Companies
3. Equip with the provisions involved in the Insurance companies
4. Familiarize about Double Account system and Principles of Government accounting
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the schedules involved in the preparation of Final Accounts |  |
| 2 | Analyse the performance of holding companies and evaluate the financial position of liquidating companies |  |
| 3 | Evaluate the accounts of Banking companies |  |
| 4 | Construct financial statements for Insurance Companies |  |
| 5 | Demonstrate the Double Account system , Inflation accounting and Principles of Government accounting. |  |
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| **Unit:1** | **Final accounts** |  |
| Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Company Balance Sheet (New Format). |
| **Unit:2** | **Holding company accounts** |  |
| Holding company accounts excluding inter-company holdings – Liquidation of companies. |
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| **Unit:3** | **Accounts of Banking companies** |  |
| Accounts of Banking companies |
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| **Unit:4** | **Accounts of Insurance Companies** |  |
| Accounts of Insurance Companies |
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| **Unit:5** | **Double Account system** |  |
| Double Account system - Inflation accounting – Human resource accounting-Principles of Governmentaccounting – responsibility accounting. |
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| **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 |
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| **Books for Reference** |
| 1 | Arulanandam & Raman, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, 2016 |
| 2 | SP. Iyangar, “Advanced Accounting”, Sultan Chand & Sons, New Delhi, 2008 |
| **Related Online Contents** |
| 1 | <https://youtu.be/b2W2F6m7vn0> |
| 2 | <https://youtu.be/xLZcvHrLqFs> |
| 3 | <https://youtu.be/F_9Y5vO1sl0> |
| 4 | <https://youtu.be/VVG8hpVbb0s> |





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| **Course code** |  | **COMPUTER APPLICATIONS PRACTICALS - I****(C++ and TALLY ERP)** |  |  |  |  |
| **Core/Elective/Supportive** | **Core** |  |  |  |  |
| **Pre-requisite** | **Basic idea in C Programming and Tally** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to do C Programming and use Tally ERP Package |
| **C++**1. Pay Roll calculation (Using simple program) |
| 2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program) |
| 3. Write a program to prepare a mark statement using necessary control statement. |
| 4. Write a c++ program to calculate working capital using class and objects (member functionshould write inside and outside the class) |
| 5. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions. |
| 6. Calculate Simple Interest and compound interest using inline functions. |
| 7. Calculate Depreciation by using constructors and Destructors. |
| 8.Write a C++ program to calculate the sum and product of two complex numbers usingoperator overloading. |
| 9. Write a c++ program to prepare cost sheet using inheritance. |
| 10.Write a program that will read a worker’s name, department, designation and basic pay and then compute the net salary after withholding income tax. Gross salary = Basic+DA+HRA+CCA+Perks Net salary = Gross salary – income tax. The computation of perks depends on the level, while theincome tax depends on the gross salary. |
| **TALLY ERP** |
| **CREATING A COMPANY****1) Create a Company with all relevant details including GST options** |
| **CREATING LEDGER****2) Create the ledgers under appropriate predefined group**1.Cash a/c 2. sales a/c 3. Buildings a/c 4. Machinery a/c 5. Furniture a/c 6. Commission received a/c7. Printer purchase a/c 8. Commission paid a/c 9.Rent received a/c 10. Salary a/c 11. Rent paid a/c12. Wages a/c 13. Sales returns a/c 14. Capital a/c 15. Depreciation a/c 16. Purchase returns a/c17. John & Co. a/c (purchased goods from this company) 18. Ram agency a/c (sold goods to this company) |
| **3) Create vouchers and view profit and loss a/c and balance sheet for the following: Hindustan Ltd. started the business on 01-04-….**1. Contributed capital by cash Rs 2, 00,000
2. Cash deposited in Indian bank Rs 50,000
3. Credit purchases from Krishna traders Rs. 20000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
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| 1. Credit sales to RAVI & Co Rs 50,000 inv no 1
2. Credit sales to KUMAR & Co Rs 50,000 inv no 2
3. Cash sales Rs 20,000 inv no 3
4. Credit sales to RAVI & Co Rs 50,000 inv no 2
5. Credit sales to RAVI & Co Rs 50000 inv no 5
6. Goods returned by RAVI & Co Rs 5000 inv no 1
7. Goods returned by KUMAR & Co Rs 5000 inv no 1
8. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
9. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
10. Received cheque from: Ravi& Co and kumar& Co 75,000 each.

**Payments made by cash**1. Paid to petty cash by cash Rs.1000
2. Furniture purchased Rs.20000
3. Salaries paid Rs. 10000
4. Rent Rs.4000
5. Electricity charges Rs.3000
6. Telephone charges Rs.3500
7. Cash purchases Rs.5000

**Payments made by petty cash**1. Conveyance Rs.150
2. Postage Rs.100
3. Stationeries Rs.200
4. Staff welfare Rs.100
5. Stationeries purchased from Sriram& co 1500 on credit
6. Depreciation on furniture 10%
 |
| **4) Emerald & Co., started a business of home appliances from 1-4\_….**1-4 received cash for capital 5,00,000**7-4 credit purchases from LG Limited invoice no 123**Oven 100nos at Rs 800Mixies 100nos at Rs 1000 DVD player 100nos at Rs 1500 Fridge 100nos at Rs 2000**10-4 credit Sales to AMN invoice no 1:**Ovan 70nos at Rs 1000Mixies 70nos at Rs 1500 DVD player 70nos at Rs 2000 Fridge 70nos at Rs 2500+CGST & SGST**10-4 Cash Sales invoice no 2:**Ovan 10nos at Rs 1000Mixies 10nos at Rs 1500 DVD player 10nos at Rs 2000 |



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| Fridge 10nos at Rs 2500+ CGST & SGST ON TOTAL SALESCASH discount 5%15-4 Paid cheque to LG limited Rs 2, 00,00015-4 Received cheque from AMN& co Rs 3, 00,000**Payment made by cash**Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000 Wages Rs 7,000, Carriage inward Rs 1500,**25-04 Payment made by petty cash**Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 20030-4 Journal depreciate 10% on furniture:Prepare Trading Profit and Loss Account and Balance Sheet |
| 5) From the Balances of Ms. Kavitha, Prepare Trading And Profit And Loss A/C And Balance Sheet ForThe Year Ending ----Stock 9,300 Misc income 200Repairs 310 Purchases 15,450Machinery 12,670 Purchase return 440Furniture 1,330 Sales return 120Office expenses 750 Sundry creditors 12,370Trading expenses 310 Advertisement 500Land and buildings 15,400 Cash in hand 160Bank charges 50 Cash at bank 5,870Capital 24,500 Sales 20,560Loan 5,000 Sundry expenses150Closing stock 7,580 Insurance 500Travelling expenses 200 |
| **INVENTORY VALUATION****6) Create unit of measurement, stock groups and stock items Find the stock summary:****Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries and 7. Vegetables****Stock items:** |
| Item | Qty | Rate | Units |
| Boost | 25 | 80 | No. |
| Sports star | 20 | 15 | No. |
| Potato | 260 | 30 | Kgs |
| Star dust | 20 | 25 | No. |
| The Hindu | 50 | 3.20 | No. |



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| Tomato | 150 | 15 | Kgs |
| Fanta | 10 | 25 | lit |
| Dinamalar | 40 | 2. 50 | No. |
| Coco | 55 | 120 | No. |
| Horlicks | 60 | 70 | No. |
| India today | 10 | 10 | No. |
| Lactogen | 10 | 100 | No. |
| **MAINTAIN BILLWISE DETAILS**7) Create bill wise details from the following1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from kumar& Co Rs.15, 000 (Paid in three instalments within 5 days gap)
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna& co Rs. 20,000 amount to be paid in two instalment
5. Sold goods for cash for Rs .5000
6. Received cash from ratna& co Rs. 75000
7. Paid to kumar& co Rs. 7500
8. Sold goods for cash Rs.5000
 |
| **CONSOLIDATION OF ACCOUNTS**8) Bharath Agencies-A Wholesaler Gives The Following Information: Opening balances:Capital: 20,00,000 cash at bank: 10,00,000Cash in hand: 5,00,000 furniture: 5,00,000Bharath agencies are dealing in stationeries. The selling prices are as follows; Pen Rs 35 per dozen pencil Rs. 30 per dozenInk pens Rs 140 per dozenThe following transactions take on a particular date:1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque. Prepare following statements using Ex-accounting packages:
* Stores ledger, Trading account, Income statement, Balance sheet
* Account summary (Ignore dates)
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| **9) MEMO VOUCHER**An advance amount paid Rs 1500 given to sales executive for travelling. The actual expenses for travelling expenses for the sales is Rs 500 |



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| **10)CHEQUE PRINTING**Print a cheque: Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.Width 168, height 76, starting location 116, distance from top 23. |
| **11) INTEREST CALCULATIONS**Cash deposited in Scotia bank Rs 1,00,000 Sold goods to GaneshRs 25,00031-12- cash deposited at Scotia bank Rs 50,000 Sold goods to Ganesh 50,000Interest parameters rate 14% per 365 days year |
| **12)Calculate Interest**Cash deposited in SBI 1, 00,000 Rs1-12 purchased goods from suppliers Rs 20,000 Deposited in SBI Rs.50, 000Purchased goods from suppliers Rs 40,000Interest parameters rate 16% per 365 days year |
| **13) Display the interest calculations for the period 1-4 to 31-12**Opening balance Ram & Co Rs 25,000Krishna traders Rs 20,000Interest parameters rate 12% per 365 days yearInterest parameters rate 12% and 16% for sundry creditors per 365 days year Purchased goods from Krishna for 25,000(credit period 45 days)Sold goods to Ram for Rs. 50,000(credit period 30 days) Paid to Krishna the amount plus interestReceived from Ram plus interest |

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| **14) Create stock items, stock groups, sales categories, godowns, units of measure.** |
|  | Stock | Category | Group | Godown | Unit ofmeasure | Stdcost | SellPrice | Op.Qty | TotalValue |  |
|  | InterCelero n | Processor | Celeron | Mumbai | Nos | 15,000 | 20,000 | **2** | 30,000 |  |
|  | IntelPremiu m III | Processor |  | Chennai | Nos | 20,000 | 25,000 | **3** | 60,000 |  |
|  | Tally Silver | Accounti ng | Tally ERP | Chennai | Nos | 20,000 | 22,500 | **5** | 1,00,000 |  |
|  | Tally gold | Accounti ng | Tally ERP | Chennai | Nos | 42,000 | 45,000 | **5** | 2,10,,000 |  |
|  |  |  |  |  |  |  |  |  | 400000 |  |
| 15. **Using the above exercise create various vouchers including GST calculation for the following :** |



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|  | 9/4/ | Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down. |
| 10/4/ | 10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down. |
| 12/4/ | 2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position. |
| 13/4/ | 2Nos of Intel Celeron returned to Jayaram& Co from Madras Go down. |
| 14/4/ | Physical Stock verification shows Shortage of 1 No Intel Pentium III. |
| 16) Create the following Inventory vouchers with data from any cost accounting book.a. Purchase order b. Sales orderc. Rejection out d.Rejection ine. Stock journal f. delivery noteg. Receipt note h. physical stock |
| 17) In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full. |
| **Books for References** |
| 1 | A.K.Nandhini&K.K.Nandhini, “ Implementing Tally ERP 9”, BPB Publications ,2015 |
| **Related Online Contents** |
| 1 | <https://youtu.be/a-Ms3JNqy8g> |
| 2 | <https://youtu.be/w7II_j2bvtI> |
| 3 | <https://youtu.be/Db07hAYIsLs> |
| 4 | <https://www.youtube.com/watch?v=XCszfm-6nBY> |

Third Semester



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| **Course code** |  | **INDIRECT TAXATION** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **CORE** | **4** |  | **-** | **4** |
| **Pre-requisite** | **Basic knowledge in Indirect tax** | **Syllabus Version** | **2020- 21** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to :1. Learn the features of indirect tax.
2. Provide an in depth study on the various provisions of *GST* and its registration
3. Understand interstate and intra state supply
4. Learn the procedure for filing of returns
5. Know about input tax credit
 |
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the features of indirect tax |  |
| 2 | Understand the various provisions of GST and the procedure for registration |  |
| 3 | Analyse the procedure for interstate and intra state supply. |  |
| 4 | Discuss the procedure for filing of returns |  |
| 5 | Evaluate the input tax credit for a given situation |  |
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| **Unit:1 Introduction to Indirect Taxes** |  |
| Special features of Indirect Taxes – Contribution to government revenues – Taxation under theconstitution – Cannons of Indirect Tax – Advantages and disadvantages of Indirect taxes – Comparison of Direct and Indirect. |
|  |
| **Unit:2 Introduction to GST** |  |
| Introduction to GST – Stages of evolution of GST-Amendment to Constitution - Administration of theAct - Scope of GST –Definitions under CGST Act and IGST Act -GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions. |
|  |
| **Unit:3 Registration** |  |
| Registration - Various modes of Registration – Cancellation- Books and records maintained- Inter stateand intra state supply-exempted and zero rate supply- mixed and composite supply. |
| **Unit:4 Filing of Returns** |  |
| GST Business process returns- filing of returns –Electronic ledger |
| **Unit:5 Assessment** |  |
| Input tax credit- Recovery- Assessment and Refunds. |
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| **Books for Study** |
| 1 | H.C.Mehrotra & V.P. Agarwal, “Indirect Taxes with GST”, Sahitya Bhawan Publications ,2019 |
| 2 | Ashish Koolwal and Ritu Koolwal, Professional Guide to GST, Commercial Law Publishers India Pvt. Ltd, 2018 |
|  |
| **Books for Reference** |
| 1 | Ashok Batra, GST Law & Procedure, Wolters Kluwer, 2020 – 21 |
| **Related Online Contents** |
| 1 | <https://www.youtube.com/watch?v=jvlYeY5AaxI> |
| 2 | <https://www.youtube.com/watch?v=Rr5GJBmenB0> |



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| **Course code** |  | **INVESTMENT AND PORTFOLIO****MANAGEMENT** |  |  |  |  |
| **Core/Elective/Supportive** | **CORE** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge in securities** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to : 1.Provide an understanding about stock exchanges1. Get an understanding about types of securities
2. Understand the fundamental and technical analysis
3. Gain an indepth knowledge about investment opportunities
4. Learn about capital gain and tax planning
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall various investment avenues and personal finance. |  |
| 2 | Understand securities markets, regulation and its instruments |  |
| 3 | Examine the securities using fundamental and technical analysis |  |
| 4 | Evaluate the risk and return of a particular portfolio. |  |
| 5. | Understand the calculation of capital gain |  |
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| **Unit:1** | **Introduction** |  |
| Security markets; legal framework of security markets; organized stock exchanges; listing of securities; trading and operational mechanism of stock exchanges; settlement and clearing; online trading; Dematerialisation, Depositories and Depository participants; Credit rating services; Internet trading and WAP enabled trading online surveillance; Trading practices on NSE and BSE |
| **Unit:2** | **Types of securities** |  |
| Types of securities – equity based and debt based; derivatives, mutual funds. Concepts of risk and return; valuation of securities – bond and equity valuation; different approaches to valuation; Estimation of net asset value of mutual funds – valuation of option. |
| **Unit:3** | **Security market analysis** |  |
| Security market analysis – fundamental analysis; economic industry and company analyses –technical analysis – methods of technical analysis; trends, indicators and patterns – advance decline line, RSI – market indices and moving averages – Dow theory and Random Walk Hypothesis. |
| **Unit:4** | **Investment management** |  |
| Investment management – portfolio management – selection of portfolio – Markowitx diversification – Investment and taxation – long-term and short-term capital gains – taxation of capitalgains – dividend taxation – interest taxation – tax saving ideas – tax free bonds. Portfolio theory and risk management – calculation of risk and return of portfolios – problem |
| **Unit:5** | **Investment and taxation** |  |
| Investment and taxation; tax on interest, dividend, and capital gains. Capital assets and capital gains;indexation and calculation of capital gains; tax treatment of bonus shares and capital gains (short-term and long-term capital gains); avoidance of tax and tax planning for investment. |

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| **Books for Study** |
| 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 |
|  |
| **Books for Reference** |
| 1 | Francis and Archer, “Portfolio Management”, Prentice Hall of India, 2018 |
| 2 | Machi Raju,s H.R.: Working of Stock Exchanges in India. Wiley Eastern Ltd. New Delhi. , 2017 |
| **Related Online Contents** |
| 1 | <https://www.youtube.com/watch?v=jAOWf4Zef2E> |
| 2 | <https://www.youtube.com/watch?v=ope5Y3Mrsaw> |
| 3 | [www.bseindia.com](http://www.bseindia.com/) |
| 4 | [www.](http://www/) nse-india.com |



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| **Course code** |  | **MANAGEMENT ACCOUNTING** |  |  |  |  |
| **Core/Elective/Supportive** | **CORE** |  |  |  |  |
| **Pre-requisite** | **Basic understanding about financial statement Analysis** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to : 1 Know the concept and importance of management accounting.1. Understand the usage of ratio analysis
2. Have an understanding about fund flow and cash flow statement.
3. learn the managerial applications of marginal costing
4. Prepare different budgets for different concern
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recollect the concept and importance of management accounting. |  |
| 2 | Classify and interpret different ratios for the given financial statement |  |
| 3 | Evaluate fund flow and cash flow statement |  |
| 4 | Apply relevant techniques of marginal costing for managerial decision making |  |
| 5. | Analyze and adapt appropriate budgeting technique . |  |
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| **Unit:1** | **Nature and Scope of Management Accounting** |  |
| Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives– Importance–Limitations–Distinction between Financial Accounting and Management Accounting– Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation. |
| **Unit:2** | **Working Capital Management** |  |
| Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements. |
| **Unit:3** | **Fund Flow statement** |  |
| Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement –Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement. |
| **Unit:4** | **Marginal Costing** |  |
| Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages ofMarginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making. |
| **Unit:5** | **Budgeting and Budgetary Control** |  |
| Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis(Material and Labour only) - Advantages and Limitations of standard costing |

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| **Books for Study** |
| 1 | Management Accounting - R.K.Sharma& Shashi k.Gupta, Kalyani Publishers- 2018 |
| 2 | Management Accounting -S.N.Maheswari 2018 |
| **Books for Reference** |
| 1 | Management Accounting - T.S.Reddy& Y Hari Prasad Reddy, Margham Publications, 2018 |
| 2 | Management Accounting - Khan & Jain McGraw Hill India 2017 |
| **Related Online Contents** |
| 1 | <https://www.youtube.com/watch?v=MXhg1brAEdo> |
| 2 | <https://www.youtube.com/watch?v=wRRM0EWGBYU> |
| 3 | <https://www.youtube.com/watch?v=70h_MSyLVbs> |
| 4 | <https://www.youtube.com/watch?v=HIjjUO0KHz0> |



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| **Course code** |  | **RESEARCH METHODOLOGY** |  |  |  |  |
| **Core/Elective/Supportive** |  |  |  |  |  |
| **Pre-requisite** | **Basic knowledge in research** |  |  |
| **Course Objectives:** |
| 1. Develop an idea about various research designs and techniques.
2. Understand sampling techniques of research and its applications.
3. Emphasis the learners in application of appropriate tools in research.
4. Make the learners to understand the significance of testing of Hypothesis.
5. Lay a foundation to become familiar in preparing research report..
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Apply quantitative and / or qualitative research techniques to business andmanagement problems / issues |  |
| 2 | Adapt relevant sampling technique for a proposed research |  |
| 3 | Apply relevant statistical tools for the given data |  |
| 4 | Elaborate the testing of hypothesis |  |
| 5 | Develop a research report with interpretation |  |
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| **Unit:1** |  | **Research Methodology** |  |
| Research methodology: concepts of research: pure research and applied research; social science research; research design – exploratory research, descriptive research and diagnostic research, action research and experimental research. Case study. |
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| **Unit:2 Sampling** |  |
| Surveys: Census and sample survey; sample design- probability sampling and non-probability sampling; merits and demerits; sample size; sampling and non-sampling error. |
|  |
| **Unit:3 Planning a Research** |  |
| Planning a research: selection of problem; setting objectives; formulation of problem; hypothesis; study variables; measurement of variables; research plan |
| **Unit:4 Collection of Data** |  |
| Collection of data: primary and secondary data; sources of secondary data; methods of collecting primary data – observation, experimentation, simulation, interviewing, mail survey, projective techniques, sociometry, focus group discussion and content analysis. Tools for data collection – schedule and questionnaire; measurement scales; pilot study and pre-testing questionnaire. Nature of field work; fieldwork; field administration; Editing, classification and codification of data. Tools for statistical analysis |
| **Unit:5 Report Writing** |  |
| Report writing – types of reports; planning report writing; research report format; documentation – footnotesand bibliography; writing the report and typing the report |

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| **Books for Study** |
| 1 | Krishnaswami O.R.: “Methodology of Researchin Social Sciences”, Himalaya Publishing,Mumbai, 2015 |
| 2 | Suresh Gupta: Research Methodology, Deep and Deep Publications, New Delhi, 2014 |
|  |
| **Books for Reference** |
| 1 | Kothari, C.R.: Research Methodology, Weshwa Prakashan, New Delhi, , 2014 |
| 2 | Tripadhi, P.C.: A Text Book of Research Methodology in Social Sciences, Sultan Chand, NewDelhi, 2015 |
| 3 |  |
| **Related Online Contents** |
| 1 | https://link.springer.com/article/10.1057/dddmp.2011.23 |
| 2 | https://[www.ncbi.nlm.nih.gov/books/NBK326976/](http://www.ncbi.nlm.nih.gov/books/NBK326976/) |
| 3 | https://instr.iastate.libguides.com/c.php?g=49332&p=318069 |



Fourth Semester



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| **Course code** |  | **E - COMMERCE** |  |  |  |  |
| **Core/Elective/Supportive** |  |  |  |  |  |
| **Pre-requisite** | **Basic knowledge of research** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Learn the concepts of e-commerce.
2. Provide an in depth study of the evolution of e-commerce.
3. Understand the concept of network infrastructure.
4. Understand about hardware and software.
5. Know about Search Engines ,Directory Services and cyber law
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the concept of e-commerce. |  |
| 2 | Explain the provisions of *e*-commerce. |  |
| 3 | Analyse the network infrastructure. |  |
| 4 | Understand and analyze hardware and software. |  |
| 5 | Explain search engines ,directory Services and provisions of cyber law |  |
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| **Unit:1 Introduction To E Commerce** |  |
| Introduction to E-commerce: Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework |
|  |
| **Unit:2 Evolution of Ecommerce** |  |
| Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India |
|  |
| **Unit:3 Network Infrastructure** |  |
| Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web |
| **Unit:4 Future of Internet** |  |
| Future of Internet commerce – Hardware and Software, Trends – Information and application trends |
| **Unit:5 Search Engines** |  |
| Search Engines and Directory Services: Information Directories – Internet Advertising- Cyber Law- Introduction- Concept of Cyberspace |

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| **Books for Study** |
| 1 | Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, 2018. |
| 2 | Ravi Kalakotoa & Andrew B. Whinston, “Frontiers of Electronic Commerce”,Addison-Wesley – An Imprint of Pearson Education, United States. |
|  |
| **Books for Reference** |
| 1 | Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi. |
| **Related Online Contents** |
| 1 | https://[www.youtube.com/watch?v=ESgMUiqNnXU](http://www.youtube.com/watch?v=ESgMUiqNnXU) |
| 2 | https://[www.youtube.com/watch?v=kXJX-\_PeYU0](http://www.youtube.com/watch?v=kXJX-_PeYU0) |
| 3 | https://[www.youtube.com/watch?v=5aNpnz8hhTs](http://www.youtube.com/watch?v=5aNpnz8hhTs) |



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| **Course code** |  | **VISUAL BASIC** |  |  |  |  |
| **Core/Elective/Supportive** | **CORE** |  |  |  |  |
| **Pre-requisite** | **Basic understanding about visual Basic components** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to :1. Learn about different forms and properties in VB
2. Understand about Intrinsic Controls
3. Understand various data types and control flow statements
4. Gain expert knowledge about database.
5. Learn about different type of tables and report
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall various forms in VB |  |
| 2 | Understand different type of intrinsic controls |  |
| 3 | Build a programme using control flow statements |  |
| 4 | Demonstrate a programme using ADODC |  |
| 5 | Evaluate and design different tables and report |  |
|  |
| **Unit:1** | **Introduction** |  |
| First steps with Microsoft VB6: Integrated Development Environment - First program in VB -Introduction to forms: Common properties, methods and events. |
| **Unit:2** | **Intrinsic Controls** |  |
| Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive list box, dir-list box and file list box controls and other controls, control arrays. |
| **Unit:3** | **Variables** |  |
| Variables & Procedures: Scope & Lifetime of variables, native data types, aggregate data types - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time. |
| **Unit:4** | **Data Bases** |  |
| Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, Processing data. |
| **Unit:5** | **Tables And Reports** |  |
| Tables and Reports-Datagrid control, Flexgrid control, Data Report - Data Report Designer. |
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| **Books for Study** |
| 1 | Visual Basic 6 Programming, Black Book-Steven Holzner, Dreamtech Press Publisher, New Delhi, 2015 |
| 2 | Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto, 2014 |
| **Books for Reference** |
| 1 | Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and Distributors, 2013 |
| 2 | Visual Basic 6-Gary Cornell, TataMcGraw Hill Publishing Compnay Ltd, 2012 |
| **Related Online Contents** |
| 1 | <https://www.youtube.com/watch?v=gcFHyVYdeFU> |
| 2 | <https://www.youtube.com/watch?v=3FkWddODLno> |
| 3 | <https://www.youtube.com/watch?v=dyrdG3ExZvA> |

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| **Course code** |  | **INSURANCE AND RISK MANAGEMENT** |  |  |  |  |
| **Core/Elective/Supportive** | **CORE** |  |  |  |  |
| **Pre-requisite** | **Basic understanding about insurance and risk management** |  |  |
| **Course Objectives:** |
| 1.Learn about Risk and diversification of Risk 2.Imbibe knowledge on risk reduction3 Understand the tools used in Corporate Risk Management 4.Learn the principles related to Insurance5.Have an understanding about the role of IRDA |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the concept of Risk |  |
| 2 | Evaluate the provisions relating to Risk Aversion |  |
| 3 | Analyse the tools used in Corporate Risk Management |  |
| 4 | Evaluate the principles of Insurance |  |
| 5 | Evaluate the role of IRDA |  |
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| **Unit:1** | **Risk Management** |  |
| Understanding Risk: Types of risk – Risk management - Objectives - Risk identification and measurement - Pooling arrangements and diversification of risk. |
| **Unit:2** | **Risk Aversion** |  |
| Risk aversion and demand for insurance – By individuals- By corporations- Insurability of risk- contractual provisions- Legal doctrine- - Loss control –Risk retention and reduction decisions. |
| **Unit:3** | **Corporate Risk Management** |  |
| Analytical tools used in corporate risk management -– products liability – Environmental liability – Directors and Officers liability-Issues in liability risk and management. |
| **Unit:4** | **Principles Of Insurance** |  |
| Definition of Insurance – Insurable risk – Principles of insurance – Kinds of insurance – Costs and benefits of insurance – Pooling in insurance – Factors that limit the insurability of risk – Reinsurance**.** |
| **Unit:5** | **Insurance Business** |  |
| Insurance business in India – Framework of insurance business – Privatization of insurance business– Insurance Regulatory and Development Authority (IRDA) – Govt. Policy on insurance sector. |





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| **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** |
| 1 | <https://onlinelibrary.wiley.com/journal/15396975> |
| 2 | https://[www.irmi.com/](http://www.irmi.com/) |

Elective



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| **Course code** |  | **SERVICES MARKETING** |  |  |  |  |
| **Core/Elective/Supportive** | **ELECTIVE - I** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge on service Marketing** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to: 1.Understand the concepts of service sector2.Learn about customers expectation in service marketing 3.Give an understanding about marketing mix for services 4.Learn about key services marketing5.Know about measurement of service quality |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the classification of services |  |
| 2 | Analyse the customers expectation in service marketing |  |
| 3 | Understand the concept of marketing mix for services |  |
| 4 | Evaluate the various services marketing |  |
| 5 | Apply the provisions for measuring service quality |  |
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| **Unit:1** | **Introduction to Services** |  |
| Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services. |
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| **Unit:2** | **Service Marketing** |  |
| Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business. |
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| **Unit:3** | **Marketing Mix** |  |
| Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. |
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| **Unit:4** | **Banking Services** |  |
| Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. |
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| **Unit:5** | **Service Quality** |  |
| Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality. |
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| **Books for Study** |
| 1 | Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala, Himalaya Publishing House, 2017 |
| 2 | Services Marketing - S.M. Jha, Himalaya Publishing House, 2010 |
|  |
| **Books for References** |
| 1 | Services Marketing - Dr.S. Shajahan, Himalaya Publishers, 2018 |
| 2 | Services Marketing – Dr. P . Natarajan, Margham Publications, 2017 |
| **Related Online Contents** |
| 1 | <https://youtu.be/GhFpvXsmBXY> |
| 2 | <https://youtu.be/MnsVEKEqVoM> |
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| **Course code** |  | **MARKETING OF FINANCIAL SERVICES** |  |  |  |  |
| **Core/Elective/Supportive** | **ELECTIVE - II** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge on Financial Services** |  |  |
| The main objectives of this course are to enable the students to1. Develop and expand knowledge in the overall financial markets
2. Understand the functions of stock exchange
3. Be familiar with the credit cards and bancassurance
4. Understand the need for insurance services
5. Gain knowledge about real estate industry
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the functions of financial markets and its reforms |  |
| 2 | Explain the functions of stock exchange |  |
| 3 | List out the features of plastic cards and bancassurance |  |
| 4 | Evaluate the performance of insurance industry |  |
| 5 | Analyse the benefits of real estate industry |  |
|  |
| **Unit:1** | **Financial Market** |  |
| Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market– Types of Bonds. |
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| **Unit:2** | **Stock Exchange** |  |
| Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI. |
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| **Unit:3** | **Cards** |  |
| Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance. |
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| **Unit:4** | **Insurance Services** |  |
| Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance. |
|  |
| **Unit:5** | **Real Estate Industry** |  |
| Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India |

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| **Books for Study** |
| 1 | Marketing of financial services, Dhanajay Bapat, Biztantra Publications-2016 |
| 2 | Financial Institutions and Markets - L.M.Bole,McGraw HillIndia- 2010 |
|  |
| **Books for References** |
| 1 | Financial Markets & Institutions – Gorden and Natarajan, Himalaya Publishers ,2018 |
| **Related Online Contents** |
| 1 | <https://youtu.be/MsPgw4FodgE> |
| 2 | <https://youtu.be/qSPDtYWIKVU> |
| 3 | <https://youtu.be/-qvrRRTBYAk> |
| Course Designed By: |



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| **Course code** |  | **MARKETING OF HEALTH SERVICES** |  |  |  |  |
| **Core/Elective/Supportive** | **ELECTIVE - III** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge on Health services** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand about service quality model
2. Learn about hospital services
3. Have an understanding about marketing mix
4. Gain knowledge about online health services
5. Learn about health promotion agencies
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the marketing plans for services and strategy formulation |  |
| 2 | Have an understanding about how to select health care professionals |  |
| 3 | Analyse marketing mix for hospitals |  |
| 4 | Evaluate the procedure involved in online health services |  |
| 5 | Analyse the health promotion agencies |  |
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| **Unit:1** | **MARKETING PLANS** |  |
| Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model. |
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| **Unit:2** | **HOSPITAL SERVICES** |  |
| Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services. |
|  |
| **Unit:3** | **MARKETING MIX** |  |
| Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix -Strategic Marketing for Hospitals. |
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| **Unit:4** | **ONLINE HEALTH SERVICES** |  |
| Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction. |
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| **Unit:5** | **LEGAL SYSTEM** |  |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies. |
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| **Books for Study** |
| 1 | Marketing of Health Services, Richard .K. Thomas, Kindle edition, 2018 |
| 2 |  |
|  |
| **Books for References** |
| 1 | Marketing for Health services: A framework for communications, evaluation & Total QualityManagement : Rod Sheaff, 2015 |
| **Related Online Contents** |
| 1 | [www.courseerra.org](http://www.courseerra.org/) |
| 2 | [www.edx.org](http://www.edx.org/) |
| Course Designed By: |



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| **Course code** |  | **TRAVEL AND HOSPITALITY SERVICES** |  |  |  |  |
| **Core/Elective/Supportive** | **ELECTIVE – IV** |  |  |  |  |
| **Pre-requisite** | **Basic knowledge on hospitality services** |  |  |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to : 1.Understand the elements of tourism2.Obtain knowledge about tourism marketing 3.Learn about the marketing mix for tourism 4.Gain knowledge on hospitality services5.Gain on understanding about market information for hotels |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Spell out the features and classification of tourism |  |
| 2 | Analyse the market segmentation for tourism |  |
| 3 | Evaluate various tourism mix |  |
| 4 | Understand the classification of hospitality services |  |
| 5 | Evaluate the behavioural profile of users |  |
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| **Unit:1** | **Nature of tourism** |  |
| Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism. |
|  |
| **Unit:2** | **Tourism marketing** |  |
| India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism |
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| **Unit:3** | **Marketing mix** |  |
| Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people– Tourism Marketing in Indian Perspective. |
|  |
| **Unit:4** | **Hospitality services** |  |
| Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level. |
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| **Unit:5** | **Product planning and development** |  |
| Behavioural profile of users – Market Information System for Hotels – Product Planning and Development– Marketing Mix for Hotels – Hotel Marketing in Indian Perspective. |

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| **Books for Study** |
| 1 | Tourism and Travel Management – Bishwanath Ghosh, Vikas Publishing House,2017 |
| 2 | International Tourism Management – A.K. Bhatia, Sterling Publishers,2016 |
|  |
| **Books for References** |
| 1 | Travel and tourism Management, Prakash Talwar, Isha Publishers |
| **Related Online Contents** |
| 1 | <https://youtu.be/MsPgw4FodgE> |
| 2 | <https://youtu.be/qSPDtYWIKVU> |
| 3 | <https://youtu.be/-qvrRRTBYAk> |
| Course Designed By: |

# 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.


# COURSE OF STUDY AND SCHEME OF EXAMINATION

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