

M. Com. Finance & Accounting

Syllabus

SCHOOL OF DISTANCE EDUCATION

ONLINE PROGRAMME

2023 – 2024 onwards



BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

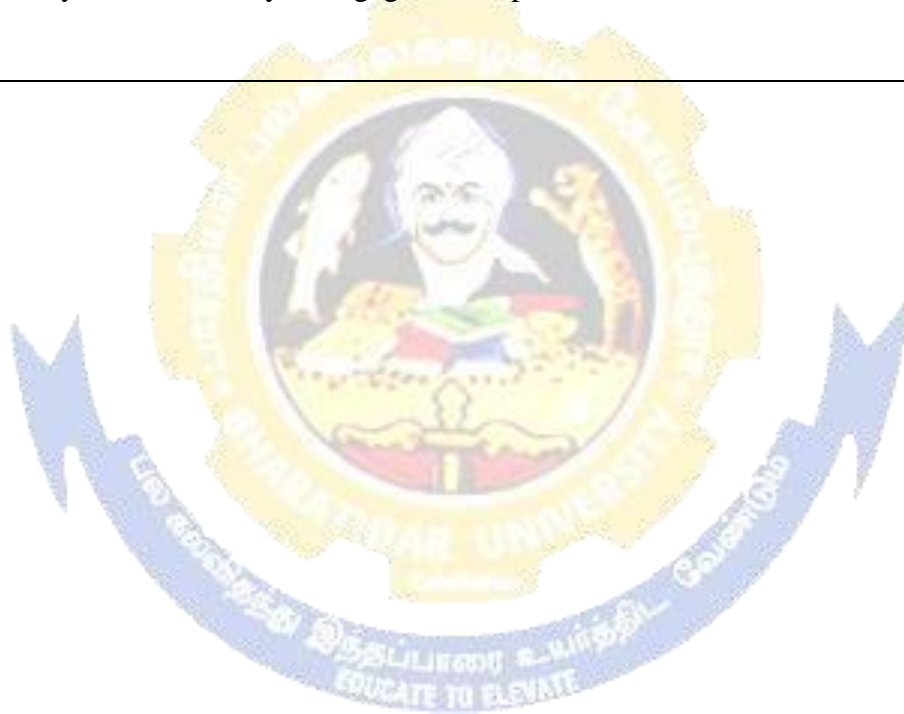
Program Educational Objectives (PEOs)
The M.Com (Finance and Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation
Graduates will take up a job in Banking, Insurance and relevant sectors
Work as a team member and also lead a team
Integrate critical thinking and analytical decision making
Involve in lifelong learning
Exercise professional skills and values



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 real timeproblems
Meet the needs of industry 4.0
Communicate effectively with professionals



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, ICWA and other courses.



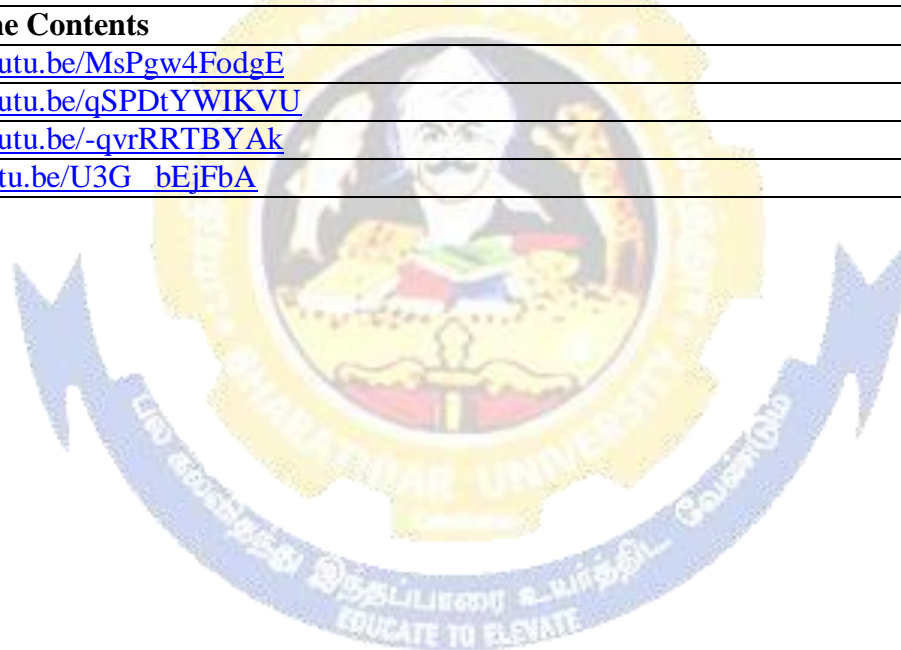
M.Com (Finance and Accounting) Curriculum
(For the students admitted during the academic year 2023 – 24 onwards)

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

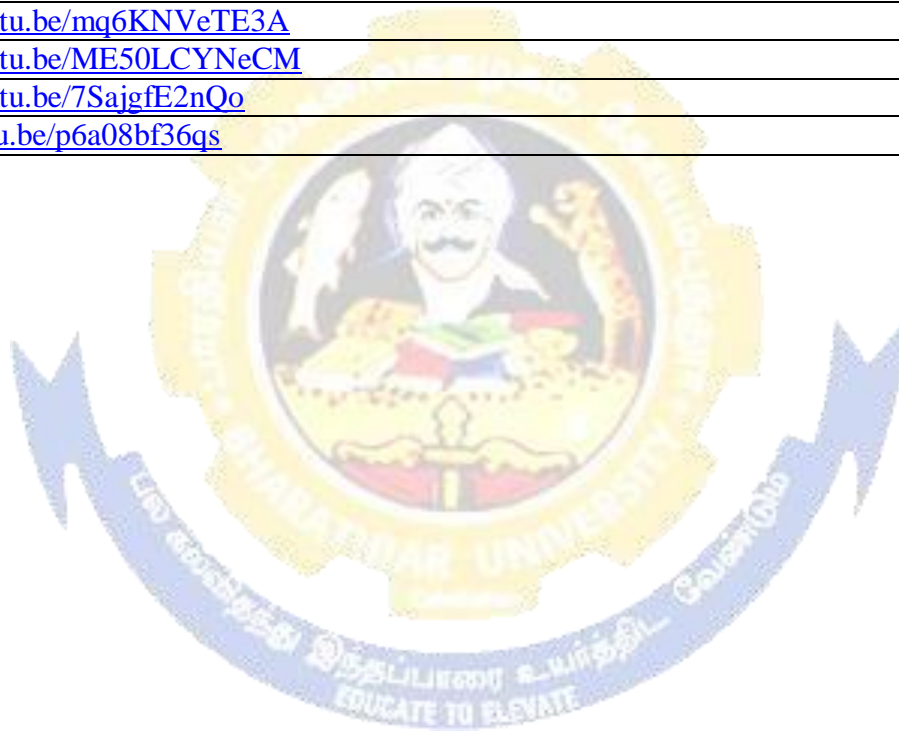
Course code		Financial Markets and Institutions	Core			
Pre-requisite	Knowledge on Financial System and basic knowledge in Securities Market					
Course Objectives:						
The main objectives of this course are to enable the students to						
1.	Learn the reforms of Indian Financial system and the functions of Securities Exchange Board of India.					
2.	Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.					
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 and Mutual Funds.					
3	Analyse the functions of non banking financial intermediaries					
4	Evaluate the financial market instruments					
5	Analyse the International dimensions of Financial Market					
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.						
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						
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.						
Unit:4	Financial Markets					
Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.						

Unit:5	International Dimensions of Financial Markets
Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market.	
Books for study	
1	Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited, 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



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:								
<ol style="list-style-type: none"> 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. 								
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							
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 – Ethical issues in Accounting - Double entry system – Recording Transactions - Trial balance.								
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. Financial reporting – Annual reports – Half yearly report – Content of annual reports disciplines in financial reporting.								
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.								
Unit:4								
		Non Trading Concerns						
Accounting for non-trading concerns – Hospitals, educational Institutions etc –Bank reconciliation statement and its uses for financial control decisions.								

Unit:5	Accounting Standards and CSR	
Accounting Standards – Indian accounting board – Responsibility accounting – Human Resource Accounting.		
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 Deepti Maheswari 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	



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:						
<ol style="list-style-type: none"> 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 						
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 and House 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					
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.						
Unit:2						
Computation of Income - Salaries and House property						
Computation of Income from Salaries and Income from House property						
Unit:3						
Calculation of Capital gain						
Computation of Profits and Gains of Business or profession – Calculation of Capital gain.						
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						
Unit:5						
Procedure for Assessment						
Income Tax Authorities – Procedure for Assessment – Collection of Tax- e filing.						

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/RINcDmPDKco
3	https://youtu.be/t_YBkx7zRa8
4	https://youtu.be/7RZfU7P6fss



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:						
<ol style="list-style-type: none"> 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. 						
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					
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.						
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.						
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.						
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.						

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.	
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 publishing Company 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

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:						
<ol style="list-style-type: none"> 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 						
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.					
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.						
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.						
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 recovery rates.						
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.						

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/5gUW0rkIcQ



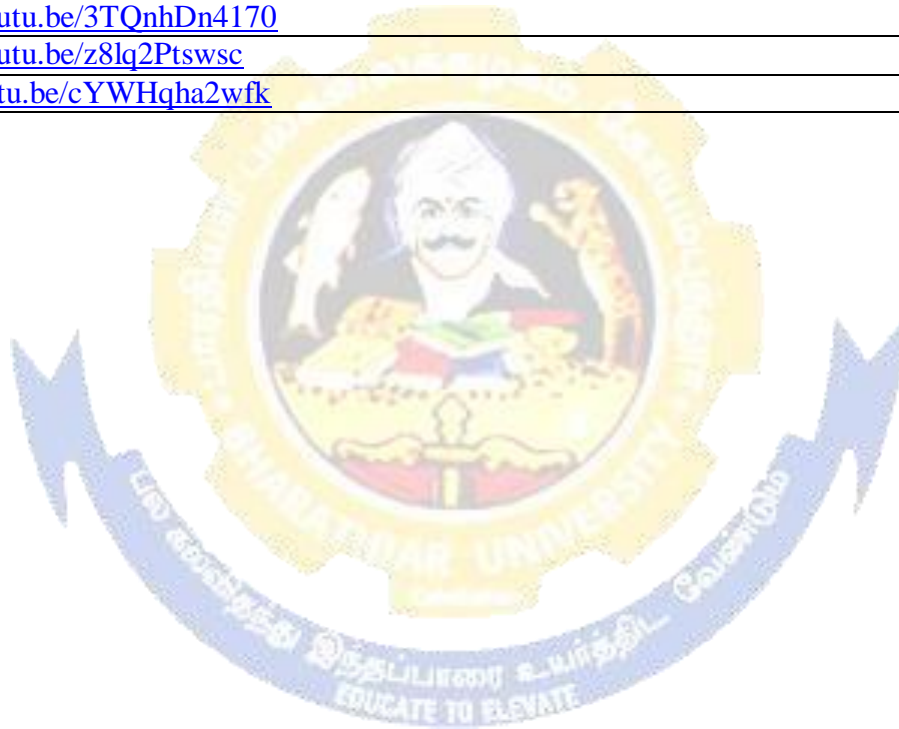
Course code		FINANCIAL MANAGEMENT			
Core/Elective/Supportive		Core			
Pre-requisite		Need basic knowledge in financial Management			
Course Objectives:					
The main objectives of this course are to enable the students to					
<ol style="list-style-type: none"> 1. Understand the concept and importance 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. 					
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 budgeting technique				
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				
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 and Long-term finance.					
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.					
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 – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits.					
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					
Unit:5					
Working Capital Management					
Working Capital Management – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.					

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



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.						
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					
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.						
Unit:2						
Role of Banks in Economic Development						
Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Role of RBI in Regulatory and Controlling Banks – Role of Computers in banking services.						
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						
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.						
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.						

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 Private Ltd, 2016
3	Principles of Banking, P.N.Varshney, S.L.Gupta, T.D.Malhotra, 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



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:						
<ol style="list-style-type: none"> 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 4. Equip with the provisions involved in the Insurance companies 5. Familiarize about Double Account system and Principles of Government accounting 						
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.					
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.						
Unit:3						
Accounts of Banking companies						
Accounts of Banking companies						
Unit:4						
Accounts of Insurance Companies						
Accounts of Insurance Companies						
Unit:5						
Double Account system						
Double Account system - Inflation accounting – Human resource accounting-Principles of Government accounting – responsibility accounting.						

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	
1	https://youtu.be/b2W2F6m7vn0
2	https://youtu.be/xLZcvHrLqFs
3	https://youtu.be/F_9Y5vO1sl0
4	https://youtu.be/VVG8hpVbb0s



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 function should 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 using operator 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 the income 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/c 7. Printer purchase a/c 8. Commission paid a/c 9. Rent received a/c 10. Salary a/c 11. Rent paid a/c 12. Wages a/c 13. Sales returns a/c 14. Capital a/c 15. Depreciation a/c 16. Purchase returns a/c 17. 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						

8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. 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

8. Conveyance Rs.150
9. Postage Rs.100
10. Stationeries Rs.200
11. Staff welfare Rs.100
12. Stationeries purchased from Sriram& co 1500 on credit
13. 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 800
Mixies 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 1000
Mixies 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 1000
Mixies 10nos at Rs 1500
DVD player 10nos at Rs 2000

Fridge 10nos at Rs 2500
+ CGST & SGST ON TOTAL SALES
CASH discount 5%
15-4 Paid cheque to LG limited Rs 2, 00,000
15-4 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 200

30-4 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 For

The Year Ending ----

Stock 9,300	Misc income 200
Repairs 310	Purchases 15,450
Machinery 12,670	Purchase return 440
Furniture 1,330	Sales return 120
Office expenses 750	Sundry creditors 12,370
Trading expenses 310	Advertisement 500
Land and buildings 15,400	Cash in hand 160
Bank charges 50	Cash at bank 5,870
Capital 24,500	Sales 20,560
Loan 5,000	Sundry expenses 150
Closing stock 7,580	Insurance 500
	Travelling 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.

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 following

1. 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: 10,00,000

Cash in hand: 5,00,000 furniture: 5,00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen Rs 35 per dozen pencil Rs. 30 per dozen

Ink pens Rs 140 per dozen

The 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)

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

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 25,000
31-12- cash deposited at Scotia bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 14% per 365 days year

12)Calculate Interest

Cash deposited in SBI 1, 00,000 Rs
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

13) Display the interest calculations for the period 1-4 to 31-12

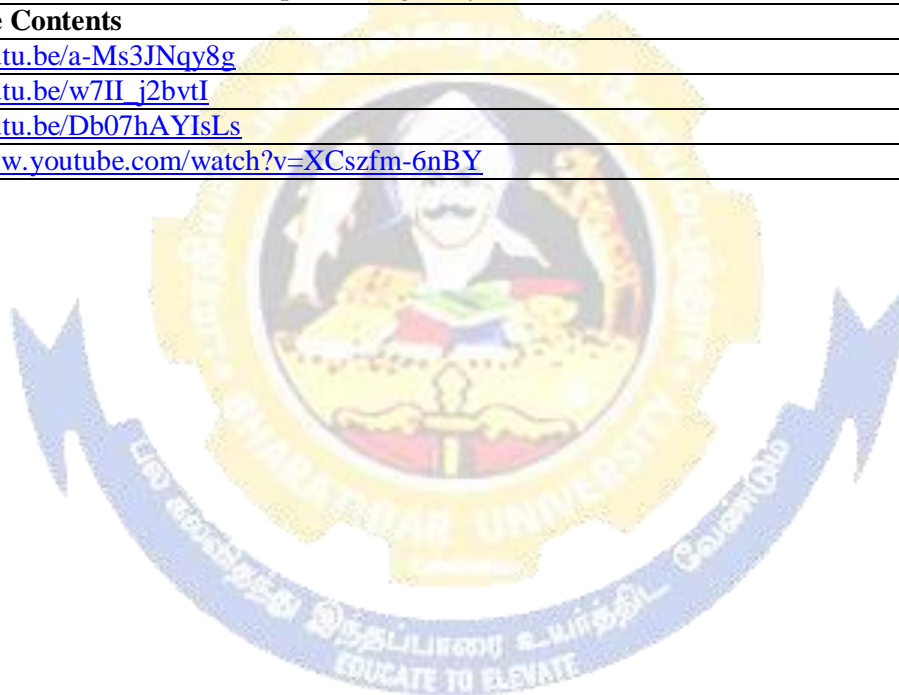
Opening balance
Ram & Co Rs 25,000
Krishna traders Rs 20,000
Interest parameters rate 12% per 365 days year
Interest parameters rate 12% and 16% for sundry creditors per 365 days year
Purchased goods from Krishna for 25,000(credit period 45 days)
Sold goods to Ram for Rs. 50,000(credit period 30 days)
Paid to Krishna the amount plus interest
Received from Ram plus interest

14) Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos	15,000	20,000	2	30,000
Intel Premium III	Processor		Chennai	Nos	20,000	25,000	3	60,000
Tally Silver	Accounting	Tally ERP	Chennai	Nos	20,000	22,500	5	1,00,000
Tally gold	Accounting	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 :

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 order
c. Rejection out	d.Rejection in
e. Stock journal	f. delivery note
g. 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

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 <i>GST</i> and its registration 3. Understand interstate and intra state supply 4. Learn the procedure for filing of returns 5. Know about input tax credit							
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						
Unit:1 Introduction to Indirect Taxes							
Special features of Indirect Taxes – Contribution to government revenues – Taxation under the constitution – 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 the Act - 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 state and 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.							

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=jv1YeY5AaxI
2	https://www.youtube.com/watch?v=Rr5GJBmenB0

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 :						
<ol style="list-style-type: none"> 1. Provide an understanding about stock exchanges 2. Get an understanding about types of securities 3. Understand the fundamental and technical analysis 4. Gain an indepth knowledge about investment opportunities 5. 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					
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 – Markowitz diversification – Investment and taxation – long-term and short-term capital gains – taxation of capital gains – 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.						

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
4	www. nse-india.com

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.					
2. Understand the usage of ratio analysis					
3. Have an understanding about fund flow and cash flow statement.					
4. learn the managerial applications of marginal costing					
5. Prepare different budgets for different concern					
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 .				
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 of Marginal 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					

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=HIjjUO0KH0

Course code		RESEARCH METHODOLOGY			
Core/Elective/Supportive					
Pre-requisite		Basic knowledge in research			
Course Objectives:					
<ol style="list-style-type: none"> 1. Develop an idea about various research designs and techniques. 2. Understand sampling techniques of research and its applications. 3. Emphasis the learners in application of appropriate tools in research. 4. Make the learners to understand the significance of testing of Hypothesis. 5. Lay a foundation to become familiar in 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 and management 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				
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.					
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; field work; 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 – footnotes and bibliography; writing the report and typing the report					

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, New Delhi, 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/
3	https://instr.iastate.libguides.com/c.php?g=49332&p=318069



Fourth Semester

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 to							
<ol style="list-style-type: none"> 1. 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						
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							

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
2	https://www.youtube.com/watch?v=kXJX-_PeYU0
3	https://www.youtube.com/watch?v=5aNpnz8hhTs

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 :					
<ol style="list-style-type: none"> 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 					
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.					

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



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 reduction 3 Understand the tools used in Corporate Risk Management 4.Learn the principles related to Insurance 5.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					
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.						

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/





Elective

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 sector						
2.Learn about customers expectation in service marketing						
3.Give an understanding about marketing mix for services						
4.Learn about key services marketing						
5.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					
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.						
Unit:2						
Service Marketing						
Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.						
Unit:3						
Marketing Mix						
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.						
Unit:4						
Banking Services						
Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.						
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.						

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
Course Designed By:	

Course code		MARKETING OF FINANCIAL SERVICES				
Core/Elective/Supportive		ELECTIVE - II				
Pre-requisite		Basic knowledge on Financial Services				
<p>The main objectives of this course are to enable the students to</p> <ol style="list-style-type: none"> 1. Develop and expand knowledge in the overall 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.						
Unit:2						
Stock Exchange						
Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI.						
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.						
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						

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:	

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 to							
<ol style="list-style-type: none"> 1. 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						
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.							
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.							
Unit:4							
ONLINE HEALTH SERVICES							
Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.							
Unit:5							
LEGAL SYSTEM							
Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.							

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 Quality Management : Rod Sheaff, 2015
Related Online Contents	
1	www.courseerra.org
2	www.edx.org
Course Designed By:	

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 tourism						
2.Obtain knowledge about tourism marketing						
3.Learn about the marketing mix for tourism						
4.Gain knowledge on hospitality services						
5.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					
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						
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.						
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.						

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:

