

# M. Com. (Computer Applications)

## Syllabus

### AFFILIATED COLLEGES

Program Code: 3AC

2021 – 2022 onwards



## BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The M.Com (Computer Applications) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To understand an assignment in an e-commerce forum
PEO2	To manage the retail outlet independently
PEO3	To assume the responsibilities of computer operation in small business engaged either in manufacturing or rendering services.
PEO4	Involve in lifelong learning
PEO5	Exercise professional skills and values in the ICT sector



Program Specific Outcomes (PSOs)	
After the successful completion of the M. Com (Computer Applications) program, the students are expected to	
PSO1	To gain practical insights in project preparation and analysis of business data
PSO2	Use software tools to carry out a specified financial analysis for a corporate sector
PSO3	Apply the knowledge gained during the course of the program to solve the real time problems
PSO4	To meet the needs of industry 4.0
PSO5	Communicate effectively with ICT professionals



<b>Program Outcomes (POs)</b>	
On successful completion of the M. Com (Computer Applications) program	
PO1	To be conversant with recent development in commerce and trust areas in the field of computer
PO2	To gain computer knowledge and make use of it effectively in the field of commerce
PO3	To design computer software to suit the needs of industry and business
PO4	To acquire skill in doing business in the electronic environment
PO5	To become worthy citizens of the nation by enriching knowledge in the application of computer in commerce



### M.Com (Computer Applications) Curriculum

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

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Managerial Economics	4	6	-	50	50	100
	Marketing Management	4	6	-	50	50	100
	Database Management System	4	6	-	50	50	100
	Computer Applications: MS Office & Oracle -Practical-I	4	-	6	50	50	100
	Elective-I :	4	6	-	50	50	100
SECOND SEMESTER							
	Corporate Accounting	4	5	-	50	50	100
	Human Resource Management	4	5	-	50	50	100
	Business Research Methods	4	5	-	50	50	100
	Object Oriented Programming with C++	4	5	-	50	50	100
	Computer Applications: Tally & C++ -Practical-II	4	-	5	50	50	100
	Elective-II :	4	5	-	50	50	100
THIRD SEMESTER							
	Cost and Management Accounting	4	6	-	50	50	100
	Visual Basic	4	6	-	50	50	100
	Financial Management	4	6	-	50	50	100
	Computer Applications: Visual Basic, VB Script - Practical-III	4	-	6	50	50	100
	Institutional Training (Report 40 marks and Viva 10 marks)	2	-	-	50	-	50
	Elective-III :	4	6	-	50	50	100
FOURTH SEMESTER							
	Investment Management	4	5		50	50	100
	Direct Taxes	4	5		50	50	100
	Java Programming and HTML	4	5		50	50	100
	Project Work & Viva-Voce (OR) in lieu of Project work, the following two papers may be opted.	8			100 Marks – Project	100 Marks Viva-Voce)	200
	Principles and Practice of Insurance	4	5		50	50	100
	Industrial Law	4	5		50	50	100
	Elective-IV :	4	5		50	50	100
Grand Total		90					2250

		Credits					
	<b>ONLINE COURSE</b>						
	*Offered by Swayam	2					
	<b>VALUE ADDED COURSE</b>						
1.	Soft Skill Development						
2.	Application of Software Packages for Research						
	<b>CERTIFICATE COURSE</b>						
1.	Entrepreneurship Development						
2.	Personnel Management and Industrial Relations						

### # Electives: List of Group of Elective Papers :

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

#### 1. GROUP-A

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

#### 2. GROUP-B

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

#### 3. GROUP-C

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

### # III Semester :

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

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

3. Institution to be visited :

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

4. Duration of the visit : minimum of 21 days

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

### IV Semester :

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

1. Principles and Practice of Insurance 2. Industrial Law

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

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

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





# **First Semester**



Course code		MANAGERIAL ECONOMICS	L	T	P	C
Core/Elective/ Supportive		CORE	6			4
Pre-requisite		Basic understanding in economics terminologies	Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
the main objectives of this course are to:						
1. Familiarize the economic theories and law of variable proportion.						
2. Make the students to understand the demand determinants.						
3. Acquire knowledge in production function, cost and revenue and break even analysis.						
4. Lay a foundation on economic models for demand & supply, pricing decisions.						
5. Assess the effects of business cycle in a business and industrial sickness.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion.				K1	
2	Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance.				K2	
3	Apply the types of costs and revenues and Break Even point analysis for business decisions.				K3	
4	Analyze the role of managerial economist in demand analysis, cost and production analysis.				K4	
5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness				K5	
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>		<b>Managerial Economics- Introduction</b>			<b>18- hours</b>	
Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization.						
<b>Unit:2</b>		<b>Demand analysis</b>			<b>18- hours</b>	
Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning-methods-advantages & disadvantages.						
<b>Unit:3</b>		<b>Production Function</b>			<b>18- hours</b>	
Production Function- Laws of returns-Law of variable proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production.						

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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	L	M	S	M
<b>CO2</b>	M	S	S	S	M
<b>CO3</b>	M	S	S	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	L	M	S	S	S

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

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

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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	M	S	S	L
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	S	S	S	S	L

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



Course code		DATABASE MANAGEMENT SYSTEM	L	T	P	C
Core/Elective/Supportive		CORE	6			4
Pre-requisite		Basic knowledge in DBMS is needed in UG level	Syllabus Version			2021-22
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. Be familiar with the fundamental elements of relational database management systems.						
2. Develop the concepts of relational data model, entity-relationship model, relational database design, and relational algebra.						
3. Lay an idea to improve the database design by normalization.						
4. Introduce hierarchical approach and program communication block.						
5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Describe the fundamental elements of relational database management systems				K2	
2	Recall the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and sql.				K1	
3	Convert the er-model to relational tables, populate relational database and formulate sql queries on data.				K3	
4	Evaluate the hierarchical approach and program communication block				K5	
5	Adapt the database knowledge in Network Approach and DBTG Data manipulation.				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Database System				18- hours	
Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network approach.						
Unit:2	Relational Approach				18- hours	
Relational Approach : Relational Data Structure : relation, Domain, attributes, keys. Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations, special relational operations.						
Unit:3	Embedded SQL				18- hours	
Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.						
Unit:4	Hierarchical Approach				18- hours	
Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS : Logical Databases, the program communication block. IMS Data manipulation : Defining the program communication Block : DL/I Examples.						

<b>Unit:5</b>	<b>Network Approach</b>	<b>18- hours</b>
Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	
Online assignment , Group discussion and seminar		
	<b>Total Lecture hours</b>	<b>90- hours</b>
<b>Books for Study</b>		
1	Silberschatz Abraham, Henry Korth,F., Sudarshan,S., " Database Systems concepts",7 <sup>th</sup> Edition New Delhi, Tata McGraw Hill Publication Ltd, 2021	
2	Raghu Ramakrishnan& Johannes Gehrke, “Database Management Systems”,3 <sup>rd</sup> Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014.	
2	An Introduction to Database System – Bipin C Desai, 2016	
<b>Books for References</b>		
1	Alexis Leon, Mathews Leon, “Database Management Systems”, New Delhi, Tata McGraw Hill Publication Ltd,2008	
2	Dates,C.J.,Kannan,A.,Swamynathan,S., "An Introduction to Database System", Chennai, Pearson Education India, 2018	
<b>Related Online Contents</b>		
1	<a href="https://swayam.gov.in/nd1_noc20_cs60/preview">https://swayam.gov.in/nd1_noc20_cs60/preview</a>	
2	<a href="https://swayam.gov.in/nd2_nou20_lb06/preview">https://swayam.gov.in/nd2_nou20_lb06/preview</a>	

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	M	M	S	M	S
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	M	S	M	S
<b>CO5</b>	S	S	M	S	M

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

Course code		<b>COMPUTER APPLICATIONS PRACTICALS I – MS OFFICE AND ORACLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Core/Elective/Supportive</b>		<b>CORE</b>			<b>6</b>	<b>4</b>
<b>Pre-requisite</b>		<b>Practical exposes in application software using ms-office is required.</b>	<b>Syllabus Version</b>		<b>2021- 22</b>	
<b>Course Programme:</b>						
<b>M.S.OFFICE</b>						
1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following: <ul style="list-style-type: none"> <li>• Right align and bold face</li> <li>• Center align and italics</li> <li>• Justify and center alignment</li> <li>• Also insert footnote and end note for the same.</li> <li>• Change a paragraph into two column paragraph</li> <li>• Insert page number at the bottom</li> <li>• Insert date, time and heading in the header section.</li> </ul>						
2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered) (Any one of the following) a) For opening a new branch b) Inauguration of ATM c) Informing about new scheme or offer						
3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products						
4. Using EXCEL prepare a table for (any one of the following) a) Employees payroll b) Sales data c) Students marks and perform the following functions (Total, Average, Percentage, conditional sum and show the results in chart)						
5. Prepare an Excel sheet and apply the following statistical functions to analyze the data (Any one of the following) a) Mean, Median, Mode d) Capital Budgeting Techniques i) Pay Bank Period b) Standard Deviation e) Depreciation Technique ii) NPV c) Time Series f) Ratios g) Break even Analysis iii) ARR						
6. Prepare a questionnaire for a research problem by using MS WORD – use word art, Reference, borders and shading and insert a table relevant to your research problem.						
7. Prepare a PowerPoint presentation for (any one of the following) a) Product Advertisement Break Even Analysis b) Company Advertisement Sales Projections c) Annual General Meeting (Minimum 5 slides) Requirements						

1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic – timing – 2 minutes

8. Using Access prepare a table for (any one of the following)
  - a) Pay Roll
  - b) Student record
  - c) Sales data
  - d) Address database of customers – Requirements(By using Design view/ Wizard view)
  1. One of the fields should be Primary Key
  2. Apply sort option to display records (at least three different method of sorting)
  3. Generate reports by using different queries.

### DBMS

- 9) Create a table - use name Software with the fields and insert the values:  
Field name Field type Field size  
Programmer name character 15  
Title character 20  
Language used character 15  
Software cost number 10 with 2 decimal places  
Development cost number 10  
Software sold number 3  
Queries:
  - a) Display the details of software developed by “PRAKASH”.
  - b) Display the details of the packages whose software cost exceeds “2000”.
  - c) Display the details of the software that are developed in “C++”.
  - d) What is the price of costliest software developed in “C”.
  - e) Display the details of the programmer whose language used is same as “Suresh”.

- 10) Create a table Company with the following fields and inserts the values:  
Field name Field type Field size  
Company name character 15  
Proprietor character 15  
Address character 25  
Supplier name character 15  
No of employees number 4  
GP percent number 6 with 2 decimal places  
Queries:
  - a) Display all the records of the company which are in the ascending order of GP percent
  - b) Display the name of the company whose supplier name is “Telco”.
  - c) Display the details of the company whose GP percent is greater than 20 and order by GP percent
  - d) Display the detail of the company having the employee ranging from 300 to 1000
  - e) Display the name of the company whose supplier is same as like Tata's.



11) Create a table named Student with the following fields and insert the values:

Field name Field type Field size

Student Name character 15

Gender character 6

Roll No. character 10

Department Name character 15

Address character 25

Percentage number 4 with 2 decimal places

Queries:

- Calculate the average percentage of the students.
- Display the names of the students whose percentage is greater than 80
- Display the details of the student who got the highest percentage.
- Display the details of the students whose percentage is between 50 and 70.
- Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

12) Create the table PRODUCT with the following fields and insert the values:

Field name Field type Field size

Product no number 6

Product name character 15

Unit of measure character 15

Quantity number 6 with 2 decimal places

Total amount number 8 with 2 decimal places

Queries:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is "Kg"
- Select the records whose quantity is greater than 10 and less than or equal to 20
- Calculate the entire total amount by using sum operation
- Calculate the number of records whose unit price is greater than 50 with count operation

13. Create the table PAYROLL with the following fields and insert the values:

Field name Field type Field size

Employee no number 8

Employee name character 8

Department character 10

Basic pay number 8 with 2 decimal places

HRA number 6 with 2 decimal places

DA number 6 with 2 decimal places

PF number 6 with 2 decimal places

Net pay number 8 with 2 decimal places

Queries;

- Update the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is: sales"
- Select the details of employees whose  $HRA \geq 1000$  and  $DA \leq 900$
- Select the records in descending order



# **Second Semester**

Course code		CORPORATE ACCOUNTING	L	T	P	C
Core/Elective/ Supportive		CORE	5			4
Pre-requisite		Broad knowledge in accounting entries	Syllabus Version		2021 -22	
<b>Course Objectives:</b>						
The main objectives of this course are to: 1. Develop the conceptual framework of corporate accounting. 2. Make the students to learn procedure relating to preparation of company final accounts. 3. Educate the students to prepare of statement of affairs and liquidator's final statement. 4. Impart the knowledge relating to banking and insurance companies. 5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.			K1		
2	Explain the accounts of Amalgamation, Absorption and Alteration of share capital.			K2		
3	Prepare accounts at the time of liquidation of companies.			K3		
4	Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies			K3		
5	Examine the theoretical framework of Human resource accounting, Government accounting , Responsibility accounting and Environmental Accounting			K4		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>						
		<b>Final accounts</b>	<b>18- hours</b>			
Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.						
<b>Unit:2</b>						
		<b>Amalgamation</b>				
Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).						
<b>Unit:3</b>						
		<b>Liquidation of companies</b>	<b>18- hours</b>			
Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only.						

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

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

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

Course code	HUMAN RESOURCE MANAGEMENT		L	T	P	C
Core/Elective/ Supportive	CORE		5			4
Pre-requisite	Understanding of effective interpersonal skills of employees in the organization		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to: The main objectives of this course are to: 1. Explain the importance of human resources and their effective management in organizations. 2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs. 3. Outline the current theory and practice of recruitment and selection. 4. Describe appropriate implementation, monitoring and assessment procedures of training. 5. Explain the importance of the performance management system in enhancing employee performance.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Explain human resources planning, dealing with surplus and deficient man power			K2		
2	Recall the meanings of terminology and tools used in managing employees effectively			K1		
3	Prepare a selection strategy for a specific job			K6		
4	Analyze the advanced training strategies and specifications for the delivery of training programs			K4		
5	Compare and contrast different techniques involved in the performance appraisal process.			K5		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>						
<b>Introduction</b>			<b>18- hours</b>			
Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description-Job specification.						
<b>Unit:2</b>						
<b>Recruitment and Selection</b>			<b>18- hours</b>			
Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types.						
<b>Unit:3</b>						
<b>Training and Development</b>			<b>18- hours</b>			
Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes.						



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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	M
<b>CO2</b>	M	M	S	M	S
<b>CO3</b>	S	S	S	S	M
<b>CO4</b>	M	M	S	M	S
<b>CO5</b>	S	S	M	S	M

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

Course code	BUSINESS RESEARCH METHODS		L	T	P	C
Core/Elective/ Supportive	CORE		5			4
Pre-requisite	Basic research knowledge and application of statistical tools is needed		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
the main objectives of this course are to:						
1. Develop an idea about various research designs and techniques						
2. Understand sampling techniques of research and its applications						
3. Emphasis the learners in application of appropriate tools in research						
4. Make the learners to understand the significance of testing of hypothesis						
5. Lay a foundation to become familiar in style of preparing research report.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues			K1 & K2		
2	Organize and conduct research in a more appropriate sampling method manner.			K2		
3	Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research.			K2 & K3		
4	Interpret the data analysis in relation to the research process by testing hypothesis.			K4		
5	Write a research report and thesis.			K5 & K6		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>		<b>Introduction</b>			<b>18- hours</b>	
Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design.						
<b>Unit:2</b>		<b>Sampling design</b>			<b>18- hours</b>	
Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert's Scale-Guttsman scale-Thurston scale.						
<b>Unit:3</b>		<b>Statistical tools</b>			<b>18- hours</b>	
Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.						

<b>Unit:4</b>	<b>Testing of Hypothesis</b>	<b>18- hours</b>
Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test.		
<b>Unit:5</b>	<b>Interpretation</b>	<b>18- hours</b>
Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report-mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	
Online assignment , Group discussion and seminar		
	<b>Total Lecture hours</b>	<b>90- hours</b>
<b>Books for study</b>		
1	Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers,	
2	Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016	
<b>Books for Reference</b>		
1	Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017.	
2	Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S. Chand & Co. Ltd , 2017	
<b>Related Online Contents</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec21_mg21/preview">https://onlinecourses.swayam2.ac.in/cec21_mg21/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/nou22_cm06/preview">https://onlinecourses.swayam2.ac.in/nou22_cm06/preview</a>	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	M
<b>CO2</b>	S	M	S	M	S
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	S	S	M	S	M

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



Course code		OBJECT ORIENTED PROGRAMMING WITH C++	L	T	P	C
Core/Elective/Supportive		CORE	5			4
Pre-requisite		Hands on training in C programming is needed	Syllabus Version		2021- 22	
Course Objectives:						
The main objectives of this course are to:						
1. Introduce the elements of object oriented programming and structure of C++ program.						
2. Explain programming fundamentals, including statement and control flow and recursion.						
3. Describe operator overloading, rules for overloading operators and data conversion, inheritance						
4. Apply the concepts of class, method, constructor, instance, data abstraction, function abstraction, inheritance, overriding, overloading, and polymorphism.						
5. Clarify 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.				K1	
2	Understand concepts of inheritance and polymorphism.				K2	
3	Difference between function overloading and function overriding				K4	
4	Write, debug and test basic C++ codes using the approaches introduced in the course.				K3 & K4	
5	Incorporate exception handling in object-oriented programs.				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
		Introduction	18- hours			
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	18- hours			
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	18- hours			
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.						

<b>Unit:4</b>	<b>Operator overloading</b>	<b>18- hours</b>
Operator overloading – over loadable 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.		
<b>Unit:5</b>	<b>Virtual functions and Polymorphism</b>	<b>18- hours</b>
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.		
<b>Unit:6</b>	<b>Contemporary Issue</b>	<b>90- hours</b>
Online assignment , Group discussion and seminar		
	<b>Total Lecture hours</b>	<b>90- hours</b>
<b>Books for Study</b>		
1	Balagurusamy,E., “Object Oriented Programming with C++”, New Delhi,Tata McGraw Hill Publishing Company Ltd. 2020	
2	Ravichandran,D., “Programming with C++”, Tata McGraw Hill Publishing Company Ltd. 2017	
<b>Books for References</b>		
1	Venugopal,K.R., Raj kumar, Ravishanker, T., “Mastering C++”, New Delhi, Tata McGraw-Hill Education 2017	
<b>Related Online Contents</b>		
1	<a href="https://nptel.ac.in/courses/106/105/106105151/">https://nptel.ac.in/courses/106/105/106105151/</a>	
2	<a href="https://nptel.ac.in/courses/106/101/106101208/">https://nptel.ac.in/courses/106/101/106101208/</a>	

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	M	M	S	M	S
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	M	M	M	M	S
<b>CO5</b>	S	S	M	S	M

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

Course code		COMPUTER APPLICATIONS PRACTICALS-II : TALLY & C++ TALLY	L	T	P	C
Core/Elective/Supportive					5	4
Pre-requisite		Hands on training in tally and C programming in UG level	Syllabus Version	2021- 22		
TALLY						
1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)						
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)						
3. Prepare Inventory statement using (Calculate Inventory by using all methods) a) FIFO b) LIFO c) Simple Average method d) Weighted Average Method.						
4. Prepare a fund flow statement and give your opinion.						
5. Prepare a cash flow statement and present your view.						
6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).						
C++						
7. Pay Roll calculation (Using simple program)						
8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)						
9. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)						
10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.						
11. Calculate Simple Interest and compound interest using inline functions.						
12. Calculate Depreciation – by using constructors and Destructors						
13. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.						
14. Write a c++ program to prepare cost sheet using inheritance.						



# **Third Semester**

Course code		COST AND MANAGEMENT ACCOUNTING	L	T	P	C
Core/Elective/Supportive		CORE	6		-	4
Pre-requisite		Basic knowledge in cost sheet and ratio analysis	Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Be familiar with the components of cost.						
2.give an insight into methods of cost.						
3. Understand the budgeting and budgetary control.						
4. Be aware of the funds flow and cash flow statements.						
5. Give an insight into financial statement analysis.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the components of cost				K1	
2	Classify and compare the methods of cost				K4	
3	Construct a budget for a business plan				K6	
4	Apply different cost variances and solve the adverse situations				K3	
5	Assess the financial statements of a company				K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction				18 hrs	
Cost Accounting – Meaning – Definition – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.O.Q - Pricing of material issues – inventory Control.						
Unit:2	Labour Cost				18 hours	
Labour Cost – Methods of Wage payment – Incentive Systems – idle time – over-time – labour Turnover – Causes of Labour Turnover – overheads – allocation and absorption of overheads.						
Unit:3	Ratio Analysis				18 hours	
Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.						
Unit:4	Financial Statement Analysis				18 hours	
Funds Flow and Cash Flow statements, Working Capital Management						
Unit:5	Budgeting				18 hours	
Cost – Volume – Profit Analysis – marginal costing – Break Even Analysis – Managerial application of Marginal Costing – significance – limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.						
				Total Lecture hours		90 hours

<b>Books for Study</b>	
1	Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015
2	Sharma.R.K & Gupta.K.Shashi,”Management Accounting’,New Delhi,Kalyani Publishers,14 <sup>th</sup> Edition.
3	Pillai R.S.N & Bhagavathi,”Management Accounting”,New Delhi, S-Chand & Co, 2010
<b>Books for References</b>	
1	Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015.
2	Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai, Margham Publishers, 2017.
<b>Related Online Contents</b>	
1	<a href="https://students.icai.org/?page_id=5208">https://students.icai.org/?page_id=5208</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg65/preview">https://onlinecourses.nptel.ac.in/noc20_mg65/preview</a>

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	L	L
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	M	M	M	M	M



Course code		VISUAL BASIC	L	T	P	C
Core/Elective/Supportive		CORE	6			4
Pre-requisite		Basic understanding about computer and visual components.	Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Introduce different forms of visual						
2. Explore different forms intrinsic controls						
3. Understand expert idea about visual variable and procedure.						
4. Gain expert knowledge about database.						
5. Describe different type of data report						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall various form of visuals					K1
2	Explain different type of intrinsic controls					K2
3	Apply the visual variable and procedure.					K3
4	Analyze the method of database working.					K4
5	Evaluate different type of data report					K5
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>		<b>Introduction</b>			<b>18- hours</b>	
First steps with Microsoft VB6: Integrated Development Environment - First program in VB - Introduction to forms: Common properties, methods and events.						
<b>Unit:2</b>		<b>Intrinsic Controls</b>			<b>18- hours</b>	
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, drivelist box, dir-list box and file list box controls and other controls, control arrays.						
<b>Unit:3</b>		<b>Variables &amp; Procedures</b>			<b>18- hours</b>	
Variables & Procedures: Scope & Lifetime of variables, native datatypes, aggregate datatypes - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.						
<b>Unit:4</b>		<b>Databases</b>			<b>18- hours</b>	
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.						
<b>Unit:5</b>		<b>Tables and Reports</b>			<b>18- hours</b>	
Tables and Reports-Datagrid control, Flexgrid control, Data Report - Data Report Designer.						
		<b>Total Lecture hours</b>			<b>90- hours</b>	
<b>Books for Study</b>						
1	Holzne ,Steven, "Visual Basic 6 Programming Black Book", New Delhi, Dream tech Press Publisher,2016					
2	Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto 2015					

Books for References	
1	Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and Distributors.2016
2	Visual Basic 6-Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd 2019
Related Online Contents	
1	<a href="https://www.cs.cmu.edu/~bam/uicourse/17770/visualbasicresources.html">https://www.cs.cmu.edu/~bam/uicourse/17770/visualbasicresources.html</a>
2	<a href="https://ceng.eskisehir.edu.tr/emrekacmaz/bil158/VBTutorial.pdf">https://ceng.eskisehir.edu.tr/emrekacmaz/bil158/VBTutorial.pdf</a>

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





Course code	FINANCIAL MANAGEMENT		L	T	P	C
Core/Elective/ Supportive	CORE		6			4
Pre-requisite	Understanding about Finance, management and source of finance.		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Understand the concept and importance of financial management.						
2. Identify various sources of long-term and short-term finance.						
3. Understand various method and technique for calculating cost of capital.						
4. Know different types leverages used by the organization.						
5. Understand various dividend policies followed by organization.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recollect the concept and importance of financial management.			K1		
2	Analyse the Various sources of long-term and short-term finance.			K2		
3	Identify the methods and techniques for calculating cost of capital.			K3		
4	Examine different type leverage followed by a organization.			K4&K5		
5	Evaluate the various dividend policies & Working capital.			K5		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>						
<b>Introduction</b>			<b>18- hours</b>			
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.						
<b>Unit:2</b>						
<b>Cost of Capital</b>			<b>18- hours</b>			
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.						
<b>Unit:3</b>						
<b>Leverages</b>			<b>18- hours</b>			
Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits.						
<b>Unit:4</b>						
<b>Dividend Theories</b>			<b>18- hours</b>			
Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy.						
<b>Unit:5</b>						
<b>Working Capital Management</b>			<b>18- hours</b>			
Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital.						
			<b>Total Lecture hours</b>		<b>90- hours</b>	

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	L	M	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	M	L
<b>CO5</b>	S	M	S	M	L

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



**COMPUTER APPLICATIONS PRACTICAL III – VB**

**Practical List (Visual Basic)**

**Visual Basic**

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.
13. Program to create customer database and prepare report using Flex Grid control and common control.
14. Program to create student database and prepare report using ADO control and common control.



# **Fourth Semester**

Course code		INVESTMENT MANAGEMENT	L	T	P	C
Core/Elective/ Supportive		CORE	5			4
Pre-requisite		Basic understanding about investment and portfolio management.	Syllabus Version		2021 -22	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Provide a general understanding about investment avenues and personal finance.						
2. give a broader understanding about behavioral finance and how it equip to decide personal Investment.						
3. Understand the characteristics of securities markets and the instruments traded therein.						
4. Give boarder understanding about fundamental and technical analysis.						
5. Analyze risk and return of securities and manage portfolios of investment.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various investment avenues and personal finance.				K1	
2	Explain securities markets, regulation and its instruments				K2	
3	Identify fundamental analysis of an organization using financial data information.				K3	
4	Examine technical analysis of an organization using financial data information.				K4	
5	Evaluate risk return of securities in different investment proposal.				K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction				18- hours	
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.						
Unit:2	Capital Market				18- hours	
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.						
Unit:3	Fundamental and Technical Analysis				18- hours	
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
Unit:4	Investment Alternatives				18- hours	
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.						
Unit:5	Portfolio Management				18- hours	
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM)						
	Total Lecture hours				90- hours	

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	L	M	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	M	L
<b>CO5</b>	S	M	L	S	M

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



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

<b>Books for Study(s)</b>	
1	Lal B.B,” Direct Taxes”,29 <sup>th</sup> Edition, New Delhi, Persons Education,
2	Gaur V.P& Narang D.B,” Income Tax Law & Practice”, New Delhi, Kalyani publications,,New 2020
<b>Books for References</b>	
1	Dr Mehrotra.H.C & Dr Goyal.S,P,”Income Tax Law and Practice,Agra, Sahitya Bhawan Publications,2021
2	Pagare Dinkar,”Tax Laws”,New Delhi, Sultan Chand & Sons, 2021
<b>Related Online Contents</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview">https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview</a>
2	<a href="https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/">https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/</a>

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	M	S	M	M	M
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	S	M	S	M

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



Course code		JAVA PROGRAMMING AND HTML	L	T	P	C
Core/Elective/Supportive		CORE	5			4
Pre-requisite		Basic knowledge on JAVA PROGRAMMING AND HTML	Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are to:						
1. Acquaint the students with the basic concepts of JAVA programing.						
2. Understand the principles of creating an effective web page.						
3. Understand object oriented programming concept.						
4. Help the student to insert heading levels within a web page.						
5. Train to create head and body section in HTML page.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the concepts of Java and HTML				K2	
2	The difference between object oriented programming and procedural oriented language				K3	
3	Implement various concepts related to language.				K3	
4	Evaluate control statements and trends.				K5	
5	Explain how to insert heading levels within a web page and insert ordered and unordered lists within a web page.				K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
		Introduction	18 Hours			
History of java-Java features-Java and internet-Java and www-Java language: Introduction – Simple java program structures-JVM						
Unit:2						
		Constants	18 Hours			
Constants-Variables-Data types-Arithmetic, relational, logical, assignment operators- if, if...else, else...if ladder-while, do, for-jumps in loops-Defining a class-Creating objects-Method declaration-fields declaration.						
Unit:3						
		Array	18 Hours			
One dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Stooing and blocking a thread-Life cycle of a thread.						
Unit:4						
		HTML	18 Hours			
HTML-History of HTML-HTML generation-HTML documents-Anchor tag-Hyperlinks Sample HTML documents						

<b>Unit:5</b>	<b>Webpage Comment</b>	<b>18 Hours</b>
Head and body section-Header section-Title-Prologue-Links- Colourful webpage Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.		
<b>Unit:6</b>	<b>Contemporary issues</b>	
Online assignments, workshop, test		
	<b>Total Lecture hours</b>	<b>90 Hours</b>
<b>Text Book(s)</b>		
1	Balagurusamy,E., “Programming with Java”, 6 <sup>th</sup> Edition, New Delhi, Tata McGraw Hill Education (India) Private Limited,2019	
2	Xavier,C., “World Wide Web Design with HTML”, Tata McGraw Hill Publishing Company, 2014.	
<b>Reference Books</b>		
1	Herbert Schildt, “Java 2 – The Complete reference”, 7 <sup>th</sup> Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2017.	
2	Khandare,S.S., “Programming in Java”, New Delhi, S.Chand & Sons Publisher,2010.	
<b>Related Online Contents</b>		
1	<a href="https://swayam.gov.in/nd2_aic20_sp13/preview">https://swayam.gov.in/nd2_aic20_sp13/preview</a>	
2	<a href="https://swayam.gov.in/nd1_noc20_cs58/preview">https://swayam.gov.in/nd1_noc20_cs58/preview</a>	
Course Designed By:		

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	M	S	L	M	S
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	S	S	L	M
<b>CO5</b>	S	M	S	M	S

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

Course code	PRINCIPLES AND PRACTICE OF INSURANCE		L	T	P	C
Core/Elective/ Supportive	CORE		5			4
Pre-requisite	Basic understanding about the concept of insurance and types		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures						
2. Understand various types insurance and its policies.						
3. Create awareness among students on the legal framework of insurance						
4. Acquired knowledge in health insurance, group insurance products and mediclaim policies						
5. Aware about IRDA Regulation act 2002						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Explain the general principles and concepts of insurance, insurance practices and procedures			K1&k2		
2	Examine various types of insurance and its functions.			K4		
3	Evaluate the legal framework about different insurance policies.			K5		
4	Promote awareness about different health policies and group insurance			K6		
5	Make use of IRDA regulation act.			K3		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>		<b>Introduction</b>		<b>18- hours</b>		
Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.						
<b>Unit:2</b>		<b>Life Insurance</b>		<b>18- hours</b>		
Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India						
<b>Unit:3</b>		<b>Health Insurance</b>		<b>18- hours</b>		
Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.						
<b>Unit:4</b>		<b>General insurance</b>		<b>18- hours</b>		
General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.						
<b>Unit:5</b>		<b>Claims and settlement</b>		<b>18- hours</b>		
Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest.						
		<b>Total Lecture hours</b>		<b>90- hours</b>		

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	L	M	M	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	S	S	S	L
<b>CO5</b>	S	M	M	S	M

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

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



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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	L	M	S
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	S	M	S	M	L
<b>CO5</b>	M	M	L	S	M

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



# **Elective Courses**

Course code		SERVICES MARKETING	L	T	P	C
Core/Elective/ Supportive		ELECTIVE	6			4
Pre-requisite		Basic knowledge on service Marketing	Syllabus Version		2021- 22	
Course Objectives:						
The main objectives of this course are to enable the students to:						
1. Understand the concepts of service marketing management.						
2. Learn about service marketing process for different types of products and services.						
3. Understand the tools used by marketing managers in decision situations.						
4. Know more about marketing mix for selected marketing services.						
5. Get insight in service quality.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the nature of services, and distinguish between products and services					K2
2	Identify the major elements needed to improve the marketing of services					K3
3	Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service					K4
4	Examine the key marketing services and market segmentation					K4
5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction					18 hours
Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.						
Unit:2	Service Marketing					18 hours
Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.						
Unit:3	Marketing Mix					18 hours
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.						
Unit:4	Key Services					18- hours
Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.						

<b>Unit:5</b>	<b>Service Quality</b>	<b>16 hours</b>
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.		
<b>Unit:6</b>	<b>Contemporary Issue</b>	<b>2 hours</b>
Online assignment and online seminar		
	<b>Total Lecture hours</b>	<b>90 hours</b>
<b>Books for Study</b>		
1	Reddy P.N, Appannaiah H.R,Dr. Anil Kumar and Dr. K. Nirmala,"Service Marketing", Mumbai,Himalaya Publications, 2017.	
2	Jha S.M,"Service Marketing", Mumbai, Himalaya Publications,2015.	
<b>Books for References</b>		
1	Dr. Shajahan.S, "Service Marketing", Mumbai, Himalaya Publications,2017	
2	Dr. Natrajan.P, "Sevice Marketing", Chennai, Margham Publications,2019	
<b>Related Online Contents</b>		
1	<a href="https://onlinecourses.nptel.ac.in/noc20_mg12/preview">https://onlinecourses.nptel.ac.in/noc20_mg12/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/cec19_mg38/preview">https://onlinecourses.swayam2.ac.in/cec19_mg38/preview</a>	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	M	S	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	M	S	S	M	M
<b>CO5</b>	S	M	S	M	S

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

Course code	MARKETING OF FINANCIAL SERVICES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		5			4
Pre-requisite	Basic knowledge on Financial Services		Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Develop and expand knowledge in the overall marketing environment of financial service.						
2. Understand the key issues and future trends that surround financial service marketing						
3. Be familiar with the nature and scope of various types of financial services.						
4. Know about various services related to insurances and its policies.						
5. Referring various real estate industry about their classification and its mechanism.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the marketing of financial services			K2		
2	Appreciate how recent thinking in marketing and services marketing applies to financial services			K4		
3	Identify key issues for marketers of financial services			K3		
4	Interpretation of various reforms and types of insurance services related to life insurance			K5		
5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India.			K6		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
<b>Unit:1</b>						
Financial Market in India			18 hours			
Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.						
<b>Unit:2</b>						
Stock Exchanges			18 hours			
Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI.						
<b>Unit:3</b>						
Plastic cards			18 hours			
Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.						
<b>Unit:4</b>						
Insurance Services			18- hours			
Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.						

<b>Unit:5</b>	<b>Real Estate Industry</b>	<b>16 hours</b>
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		
<b>Unit:6</b>	<b>Contemporary Issue</b>	<b>2 hours</b>
Online assignment and online seminar		
	<b>Total Lecture hours</b>	<b>90 hours</b>
<b>Books for Study</b>		
1	Tripathy Nalina Prava,"Financial Services ,New Delhi,PHI Learning,2007.	
2	Bole L.M," Financial Institutions and Markets", Chennai,McGraw Hill Education (India) Pvt Ltd,2010.	
<b>Books for References</b>		
1	Mishkin S Frederic," Financial Markets & Institutions “ London,Pearson education,2017.	
2	Gordon E & Natrajan K,"Financial Markets and Services", Mumbai,Himalaya Publications,2019.	
<b>Related Online Contents</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg17/preview">https://onlinecourses.swayam2.ac.in/imb20_mg17/preview</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg10/preview">https://onlinecourses.nptel.ac.in/noc20_mg10/preview</a>	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	S	M	S	M	S
<b>CO3</b>	M	S	S	S	M
<b>CO4</b>	M	M	S	S	S
<b>CO5</b>	S	S	M	M	S

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



Course code	MARKETING OF HEALTH SERVICES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		6			4
Pre-requisite	Basic knowledge on health services		Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Understand healthcare decision making						
2. Develop skills in applying marketing strategies						
3. Predict the environmental trends and opportunities in the health sector.						
4. Comparing about various online health services related to clinical health care.						
5. Assessing about various rights and legal aspects related to consumer protection and safety measures.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Apply the necessary tools available to marketing managers in healthcare sector					K3
2	Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector					K5
3	Solve real-life problems and provide solutions to challenges					K6
4	Analyze various online critical judgment in implementing the marketing strategies in the health care sector					K4
5	Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in india					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Marketing plans for services				18 hours	
Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.						
Unit:2	Hospital services				18 hours	
Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services.						
Unit:3	Marketing Mix for Hospitals				18 hours	
Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals.						
Unit:4	Online Health Services				18 hours	
Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.						

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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	M	S	S	M	S
<b>CO4</b>	M	S	S	S	M
<b>CO5</b>	S	S	M	S	S

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

Course code		TRAVEL AND HOSPITALITY SERVICES	L	T	P	C
Core/Elective/ Supportive		ELECTIVE	5			4
Pre-requisite		Basic knowledge on hospitality services	Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to : 1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism 2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management 3. Identify the role of managers in the hospitality industry and to highlight their principal responsibilities. 4. Make understand the classification of hotels by physical characteristics. 5. Summarize hospitality services and behavioural profile of users related to hotel marketing in Indian perspective.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Remember technology for the production and management of travel and hospitality experiences.			K1		
2	Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.			K2		
3	Make use of the marketing strategies for travel and hospitality destinations and organizations.			K3		
4	Discuss about various hospitality services and its classification of hotels by price level.			K6		
5	Examine the various behavioral profile of users and related to hotel marketing in Indian perspective.			K4		
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>						
		<b>Introduction</b>	<b>18 hours</b>			
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.						
<b>Unit:2</b>						
		<b>Tourist Destination</b>	<b>18 hours</b>			
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						
<b>Unit:3</b>						
		<b>Marketing Mix for Tourism</b>	<b>18 hours</b>			
Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.						

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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	S	M
<b>CO2</b>	S	S	M	M	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	S	S	M	M	S
<b>CO5</b>	M	S	S	M	M

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

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



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

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

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



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

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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	S
<b>CO2</b>	M	S	S	M	M
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	M	M	S	S	M
<b>CO5</b>	M	M	S	S	M

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

Course code	FUTURES AND OPTIONS		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		6			4
Pre-requisite	Basic knowledge on Derivate market		Syllabus Version		2021- 22	
Course Objectives:						
The main objectives of this course are to enable the students to:						
1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house.						
2. Understand and value the basic derivatives and their applications in the financial risk management and investment.						
3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.						
4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.						
5. Defining various types of pay off for buyer and identifying commodity markets						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the concepts and market mechanics of different types of financial derivatives			K1		
2	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches			K4		
3	Evaluate the instruments that can be used to implement risk management strategies.			K5		
4	Explain various pay off for buyer of futures and other options like hedging and speculation.			K2		
5	Identify the evolution of commodity markets and exchanges in India.			K3		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Introduction		18 hours				
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.						
Unit:2						
Index Derivatives		18 hours				
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.						
Unit:3						
Forward contracts		18 hours				
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.						

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	M	S	S	M	S
<b>CO4</b>	M	M	S	S	M
<b>CO5</b>	M	S	S	S	S

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

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



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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	M
<b>CO2</b>	M	M	S	M	M
<b>CO3</b>	M	S	S	M	S
<b>CO4</b>	M	M	S	S	M
<b>CO5</b>	S	S	M	S	M

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



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

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	S
<b>CO2</b>	S	S	M	M	S
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	S	S	M	M	S

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

Course code		EXPORT AND IMPORT PROCEDURE	L	T	P	C
Core/Elective/Supportive		ELECTIVE	5			4
Pre-requisite		Basic knowledge on EXIM	Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Learn the export and import trade procedure						
2. Know the functions of export and import promotion council						
3. Learn the role of export and import consultancy like excise procedures						
4. Give an understanding about the export and import warehousing laws and their regulations						
5. Learn the custom practice while importing and documentation related to rules and regulations						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the export and import licensing procedure					K1
2	Explain the functions of export and import promotion council					K2
3	Analyse the knowledge about customs procedure					K4
4	Evaluate the trading procedure					K5
5	Apply the export and import procedure for the given project					K3
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>						
		<b>Introduction</b>	<b>18 hours</b>			
Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.						
<b>Unit:2</b>						
		<b>Categories of exporters</b>	<b>18 hours</b>			
Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.						
<b>Unit:3</b>						
		<b>Excise procedure</b>	<b>18 hours</b>			
Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.						
<b>Unit:4</b>						
		<b>Import Trade law in India</b>	<b>18 hours</b>			
Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.						

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

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	M	S	S	S	M
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	M	S	S	M

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

Course code		INSTITUTIONS FACILITATING INTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supportive		ELECTIVE	6			4
Pre-requisite		Basic knowledge on international trade	Syllabus Version		2021- 22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions						
2. Provide information about export promotion in India and related to its agencies.						
3. Support sustainable economic, social and institutional development on international trade						
4. Promote regional cooperation and integration on facilitating the international trade.						
5. Assessing various international monetary fund and international development fund and its features.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.				K2	
2	Recall the conditions of financial markets and its impact in facilitating the international trade				K1	
3	Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions.				K5	
4	Examine international monetary fund and concepts its principles				K4	
5	Identify various concepts based on international development association and features				K3	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>		<b>Export promotion in India</b>			<b>18 hours</b>	
Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards-Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies-Impediments in export promotion.						
<b>Unit:2</b>		<b>Role of RBI in export finance</b>			<b>18 hours</b>	
Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC.						
<b>Unit:3</b>		<b>WTO</b>			<b>18 hours</b>	
World Trade Organization – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms.						



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

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	M	M	S
<b>CO5</b>	S	M	M	S	M

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

Course code		INDIA'S INTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supportive	ELECTIVE		5			4
Pre-requisite	Basic knowledge on export market		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to enable the students to						
1. Understand the international trade environment, strategies and management.						
2. Apply concepts, principles and theories to international trade situations.						
3. Be aware on the different thinking and viewpoints of diverse cultures.						
4. Knowing more about import and export laws related to regulations.						
5. Providing information about the global trades towards developing countries facing problems						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Identify the basic difference between inter-regional and international trade				K2 & K6	
2	Apply the legal framework in the real life businesses related to foreign trade regulations in India.				K3	
3	Evaluate India's international trade performance about its objectives and principles.				K5	
4	Identify various concepts related to imports related to law of protection their rights				K3	
5	Discover more about global trades and developing countries and major problems faced by sectors.				K4	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
<b>Unit:1</b>						
		<b>Development of Foreign Trade Policy</b>			<b>18 hours</b>	
Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.						
<b>Unit:2</b>						
		<b>Legal frame work of India's foreign trade</b>			<b>18 hours</b>	
Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.						
<b>Unit:3</b>						
		<b>India's export trade</b>			<b>18 hours</b>	
India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.						

<b>Unit:4</b>	<b>Imports</b>	<b>18- hours</b>
Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks		
<b>Unit:5</b>	<b>Global trade and developing countries</b>	<b>16 hours</b>
Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.		
<b>Unit:6</b>	<b>Contemporary Issue</b>	<b>2 hours</b>
Online assignment and online seminar		
	<b>Total Lecture hours</b>	<b>90 hours</b>
<b>Books for Study</b>		
1	Cherunilam Francis“Industrial Trade and Export Management”,New Delhi, PHI Learning Pvt. Ltd ,2015.	
2	Balagobal T.A.S,”Export Management” Mumbai,Himalaya Publications,2019.	
<b>Books for References</b>		
1	Keegan,”Global Marketing Management”, New Delhi,Pearsons Education,2018.	
<b>Related Online Contents</b>		
1	<a href="https://onlinecourses.nptel.ac.in/noc21_hs46/preview">https://onlinecourses.nptel.ac.in/noc21_hs46/preview</a>	
2	<a href="https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india">https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india</a>	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	S	M	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	M	M	S	S	M
<b>CO5</b>	S	M	M	S	S

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



# **Annexure**

### **ELIGIBILITY FOR ADMISSION TO THE PROGRAMME**

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

### **DURATION OF THE PROGRAMME**

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

### **COURSE OF STUDY AND SCHEME OF EXAMINATION**

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

