

M. Com. Financial & Cost Accounting

Syllabus

AFFILIATED COLLEGES

Program Code:

2023 – 2024 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 15th among Indian Universities by MoE-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The M. Com. (Financial and Cost Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Graduates will take up a job in different sectors
PEO2	Work as a team member and also lead a team
PEO3	Integrate critical thinking and analytical decision making
PEO4	Involve in lifelong learning to equip in the area of finance and Cost Accounting
PEO5	Exercise professional skills and values



Program Specific Outcomes (PSOs)	
After the successful completion of M. Com. (Financial and Cost Accounting) program, the students are expected to	
PSO1	Undertake a research work with specializations in finance and cost Accounting
PSO2	Use software tools to carry out a specified finance and cost analysis
PSO3	Apply the knowledge gained during the course of the program to solve the real time problems related to finance and cost accounting
PSO4	Meet the needs of industry 4.0
PSO5	Communicate effectively with professionals



Program Outcomes (POs)	
On successful completion of the M. Com. (Financial and Cost Accounting) program, the students will	
PO1	Apply critical and analytical research skill to evaluate the challenging problems
PO2	Adapt to sustain in the challenging era
PO3	Be Enabled with the Knowledge in the practical applications of finance and cost accounting,
PO4	Be able to do higher education and advance research in the field of finance and cost accounting
PO5	Be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other related courses.



M. Com (Financial and Cost Accounting) - Curriculum

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

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Quantitative Techniques	4	6	-	25	75	100
	Financial Accounting and Reporting	4	6	-	25	75	100
	Data Base Management Systems	4	6	-	25	75	100
	Cost Accounting	4	6	-	25	75	100
	Elective-I :	4	6	-	25	75	100
SECOND SEMESTER							
	Business Research Methods	4	5	-	25	75	100
	Accounting Policies and Standards	4	5	-	25	75	100
	Communicative Skills for Commerce Professionals Practical I	4	-	5	40	60	100
	Management Accounting and Cost Control	4	5	-	25	75	100
	Computer Applications : Tally - Practical-II	4	-	5	40	60	100
	Elective-II :	4	5	-	25	75	100
THIRD SEMESTER							
	Advanced Corporate Accounting	4	6	-	25	75	100
	Advanced Auditing	4	6	-	25	75	100
	Direct Taxes	4	6	-	25	75	100
	Financial Management	4	6	-	25	75	100
	Institutional Training	2	-	-	50	-	50
	Elective-III :	4	6	-	25	75	100
FOURTH SEMESTER							
	Cost and Management Accounting	4	5	-	25	75	100
	Indirect Taxation	4	5	-	25	75	100
	Introduction to Industry 4.0	4	5	-	25	75	100
	Project Work & Viva-Voce (OR) In lieu of Project work, the following two papers may be opted.	8	10		50	150	200
	Principles and Practice of Insurance	4	5		25	75	100
	Industrial Law	4	5		25	75	100
	Elective-IV :	4	5		25	75	100
Grand Total		90					2250
A student can earn extra credits by opting Value Added / Certificate / ADD ON Courses							

VALUE ADDED COURSE / CERTIFICATE COURSE (2 Credits Each) Offered by SWAYAM Online Mode	
VALUE ADDED COURSE	
1.	Soft Skill Development
2.	Application of Software Packages for Research
CERTIFICATE COURSE	
1.	Entrepreneurship Development
2.	Personnel Management and Industrial Relations

ADD ON COURSES (2 Credits Each) Skill Initiative Courses - (https://www.naanmudhalvan.tn.gov.in/) Online Mode	
Course	Training Partner
Block Chain for Business – Fundamentals	GUVI
Cyber Security and Ethical Hacking For Beginners	GUVI
Banking and Finance	NSE Academy
Employability Enhancement	Veranda Learning

Electives: List of Group of Elective Papers:

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

GROUP-A

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

GROUP-B

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

GROUP-C

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

Institutional Training

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

Mark Split Up - CIA

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

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

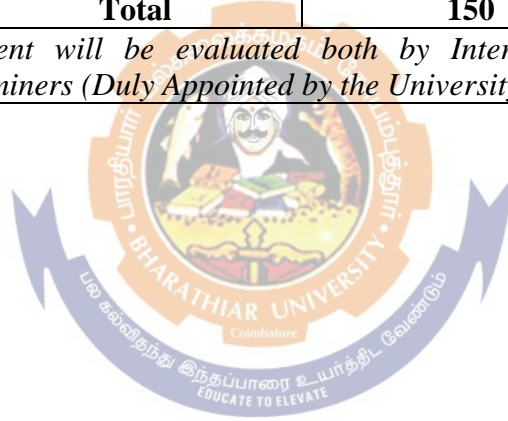
Project Work and Viva-Voce

Mark Split Up - CIA

S.No.	Components	Marks
1	Review - I	15
2	Review - II	15
3	Rough Draft Submission	20
Total		50

Mark Split Up- ESE

S.No.	Components	Marks
1	Report	100
2	Viva Voce	50
Total		150
<i>The Student will be evaluated both by Internal and External Examiners (Duly Appointed by the University)</i>		





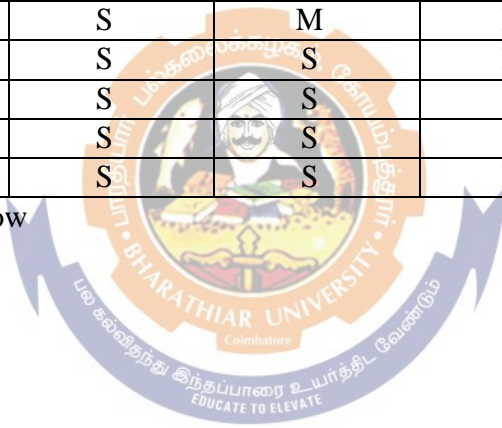
First Semester

Course code	QUANTITATIVE TECHNIQUES				L	T	P	C
Core/Elective/Supportive	CORE				6			4
Pre-requisite	Basic knowledge in Statistics and Mathematics at UG Level				Syllabus Version		2023-2024	
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. Understand the objectives of QT 2. Determine the optimal solutions of LP 3. Solve practical problems using Decision Theory 4. Compute the solutions for Transportation Problems 5. Analyse the cost by using PERT and CPM 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Explain the basic theory and QT Models				K2			
2	Apply the solutions of LP				K3			
3	Analyze the problems using Decision Theory				K4			
4	Apply the solutions for Transportation Problems				K3			
5	Evaluate the project to minimize the cost and time through CPM.				K5			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Introduction				18 hours			
Descriptive Statistics: - Presentation of data, Measures of Central tendency - Probability (Concept, Theorems, Conditional Probability, Bayes' Theorem) -Probability Distribution (Discrete and Continuous) - Correlation and Regression								
Unit:2	Linear Programming				18 hours			
Linear Programming: Graphical Solution and Simplex Method, Duality -Sensitivity Analysis.								
Unit:3	Decision Theory				18 hours			
Decision Theory (Decision Under certainty, risk and Uncertainty, Marginal Analysis, Decision tree Analysis) - Game Theory (Pure and Mixed Strategy, Graphical, Dominance and Algebraic Method)								
Unit:4	Transportation Problems				18 hours			
Transportation Problems (Initial Basic Feasible Solution, Test for Optimality and Transshipment) - Assignment Problem								
Unit:5	Network Analysis				16 hours			
Network Analysis (PERT & CPM) - Cost Analysis and Resource Allocation -Queuing Model (M/M/1/FIFO)								
Unit:6	Contemporary Issues				2 hours			
Online assignment , Group discussion and seminar								
					Total Lecture hours		90 Hours	

Books for study	
1	Kothari,C.R “Quantitative Techniques”, New Delhi,Vikas Publications,2019
2	Gupta S.P & Gupta, M.P (2003) "Statistical Methods", Sultan Chand & Sons, NewDelhi.2019
3	Taha, H. A. (7th ed. 2002). "Operation Research: An introduction" Chennai, Pearson Education,2019
Books for Reference	
1	Vohra, N.D (2003). Quantitative Techniques in Management. Tata McGraw Hill, NewDelhi 2019
2	Gupta,Parameswara, E.A., Operations Research & Quantitative Techniques, Himalaya Publishing House Pvt. Ltd, Mumbai, 2018
Related Online Contents	
1	https://nptel.ac.in/courses/110/104/110104094/
2	https://onlinecourses.swayam2.ac.in/cec20_mg18/preview

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

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



Course code	FINANCIAL ACCOUNTING AND REPORTING			L	T	P	C
Core/Elective/Supportive	CORE			6	-	-	4
Pre-requisite	Basic knowledge in financial accounting and reporting			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Acquaint with the conceptual framework of financial accounting 2. Understand the adoption of developments in accounting policies 3. Evaluate the presentation of financial statements. 4. Get familiarize with the corporate reporting 5. Give exposure about corporate disclosure. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Infer the Conceptual framework of financial accounting			K2			
2	Identify the adoption of Developments in Accounting Policies.			K3			
3	Assess the Presentation of Financial Statements			K5			
4	Analyze the Recent developments in financial reporting.			K4			
5	Develop the Environmental and Social Disclosure.			K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			18 hours			
Conceptual Framework of Accounting - Conceptual framework of financial accounting and reporting - Generally Accepted Accounting Principles (GAAP) - Income and Balance Sheet concepts for financial reporting- Accounting standards in India-Procedure for Issue, Compliance, and status - Harmonization of standards.- Evaluation of Standard setting in India							
Unit:2	Accounting Policies			18 hours			
Developments in Accounting Policies - (Measurement and Reporting of revenues, expenses- Valuation and Revaluation of asset and liabilities- Valuation of Inventories - Depreciation policy- Nature of ownership equities							
Unit:3	Final Accounts			18 hours			
Preparation and Presentation of Financial Statements - Financial statement of companies: P & L Account and Balance Sheet. - Adjustments for changing prices and financial reporting							
Unit:4	Corporate Reporting			18 hours			
Corporate Reporting : Objectives, Role of Reporting in economic development- Statutory and Non Statutory Reporting- Periodic and Segment reporting - Recent developments in financial reporting: e-financial reporting, Sustainability reporting							
Unit:5	Corporate Disclosure			16 hours			
Corporate Disclosure: Purpose, Type of Disclosure, Fair Disclosure and its objectives - Determinants of the extent of Disclosure. - Positive Accounting Theory, Voluntary Disclosure Theory - Environmental and Social Disclosure.							

Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		90 Hours
Books for study		
1	Lal,Jawahar, "Financial Reporting and Analysis", Mumbai, Himalaya Publishing House Pvt Ltd,2018	
2	Narayanswamy R., "Financial Accounting: A Managerial Perspective" New Delhi PHI Learning Pvt Ltd,2014	
Books for Reference		
1	Ramachandran and Kakani, "Financial Accounting for Management", New Delhi TATA McGraw Hill,2020.	
2	Vijaykumar, M P., "First lesson to Accounting Standards", New Delhi, Snow White Publication, 2017.	
Related Online Contents		
1	https://nptel.ac.in/courses/110/107/110107073/	
2	https://nptel.ac.in/courses/110/106/110106135/	
Course Designed By:		

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

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

Course code	DATABASE MANAGEMENT SYSTEM		L	T	P	C
Core/Elective/Supportive	CORE		6			4
Pre-requisite	A good understanding of basic computer concepts such as primary memory, secondary memory, and data structures and algorithms		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 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. 						
Expected Course Outcomes:						
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.						

Unit:5	Network Approach	16 hours
Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.		
Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		90 hours
Books for Study		
1	Silberschatz Abraham, Henry Korth,F., Sudarshan,S., " Database Systems concepts",7 th Edition New Delhi, Tata McGraw Hill Publication Ltd, 2021	
2	Raghu Ramakrishnan& Johannes Gehrke, "Database Management Systems",3 rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014.	
2	An Introduction to Database System – Bipin C Desai, 2016	
Books for References		
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	
Related Online Contents		
1	https://swayam.gov.in/nd1_noc20_cs60/preview	
2	https://swayam.gov.in/nd2_nou20_lb06/preview	

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

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

Course code	COST ACCOUNTING			L	T	P	C
Core/Elective/Supportive	CORE			6		-	4
Pre-requisite	Basic knowledge in Cost Accounting			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Familiarize the students in cost accounting techniques and applications 2. Understand the basic concepts of material and labour 3. Analyze the various methods of job, service, batch and contract costing 4. Evaluate the cost reconciliation statement. 5. Acquire knowledge on productivity and efficiency of material and labour 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain the classification of cost, methods and techniques.			K2			
2	Apply and evaluate cost sheet and material control			K3			
3	Apply the different cost control and cost reduction tools and techniques.			K3			
4	Evaluate the reconciliation of cost and Financial Accounting			K5			
5	Illustrate the labour, overhead and process costing methods			K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			18 hours			
Overview of basic concepts in Cost Accounting - Element of Cost: Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control.- Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating-							
Unit:2	Overheads			18 hours			
Overheads : Meaning, classification, allocation, apportionment and absorption, Accounting of overheads. Methods of Costing - Job costing, Batch costing, Unit costing, Contract Costing							
Unit:3	Product & Operating Costing			18 hours			
Process Costing, Costing of by-products and joint products. Operation Costing - Costing in Service Industry-Hospital, Hotel, Transportation, Electricity, Power House and Telecommunication.							
Unit:4	Cost Book Keeping			18 hours			
Cost Book Keeping and Reconciliation between Cost and Financial Accounts: Cost Book-Keeping, Cost Ledgers, Interlocking and Integral Accounts, Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods.							

Unit:5	Productivity	16 hours
Productivity - Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity Vs Efficiency - Capacity-Theoretical, Practical and Idle capacity - Capacity utilization and effect of same on cost- Measures to improve productivity-Technical, Financial, Operational Measures. Restructuring of activities-Business Process Re-engineering elementary knowledge.- Human aspect of productivity.		
Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		90 hours
Books for study		
1	Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015.	
2	Madegowda.J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015.	
Books for Reference		
1	Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016.	
2	Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai, Margham Publishers, 2017.	
Related Online Contents		
1	https://students.icai.org/?page_id=5208	
2	https://www.coursera.org/projects/introduction-cost-accounting	
Course Designed By:		

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

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



**Second
Semester**

Course code	BUSINESS RESEARCH METHODS			L	T	P	C
Core/Elective/Supportive	CORE			5			4
Pre-requisite	Fundamental understanding in research methods			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Develop an idea about various research designs and techniques. 2. Understand sampling techniques of research and its applications. 3. Become expert in application of tools in research. 4. Understand the significance of testing of hypothesis. 5. Become familiar in style of preparing research report. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Apply a 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	Develop necessary critical thinking skills in order to evaluate different statistical tools used in research.			K2 & K3			
4	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process by testing hypothesis.			K4			
5	Formulate a research report and thesis.			K5 & K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			15 hours			
Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design.							
Unit:2	Sampling & Data Collection			15 hours			
Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size-Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale-Guttman scale-Thurston scale.							
Unit:3	Statistical tools			15 hours			
Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression							

Unit:4	Testing of Hypothesis	15 hours
Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. ANOVA: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test.		
Unit:5	Interpretation & Reporting	13 hours
Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report-mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing- checking plagiarism. .		
Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		75 hours
Books for study		
1	Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers,	
2	Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016	
Books for Reference		
1	Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017.	
2	Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S. Chand & Co. Ltd , 2017	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/cec21_mg21/preview	
2	https://onlinecourses.swayam2.ac.in/nou22_cm06/preview	

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

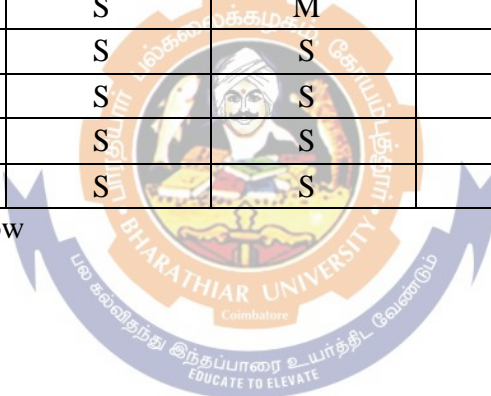
*S-Strong; M-Medium; L-Low

Course code	ACCOUNTING POLICIES AND STANDARDS		L	T	P	C
Core/Elective/Supportive	CORE		5		-	4
Pre-requisite	Basic Knowledge in Accounting Policies		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Understand the various concept and role of accounting theory 2. Apply the accounting for investment and taxes 3. Determine and evaluate the accounting for financial instruments 4. Give an insight on financial information 5. Provide knowledge on international accounting 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Summarize the Concept and Role of Accounting Theory.				K2	
2	Construct Accounting about Investment and Taxes.				K3	
3	Categorize financial instruments, derivatives & EPS.				K3	
4	Analyse the financial information.				K4	
5	Assess international accounting.				K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create						
Unit:1	Introduction				15 hours	
Concept and Role of Accounting Theory - Deductive and Inductive approach in theory Formulation- Classification of Accounting Theory - Normative and Positive theory of Accounting - Critical Theory of Accounting						
Unit:2	Investment and Taxes				15 hours	
Accounting for Investment and Taxes - Accounting for Investment - Accounting for investment in associates - Reporting of Interest in Joint Ventures - Accounting for Deferred Tax						
Unit:3	Financial Instruments				15 hours	
Accounting for Financial Instruments - Accounting for Derivatives - Earnings per Share- Accounting for Lease						
Unit:4	Analyzing financial Information				15 hours	
Analyzing financial Information - Horizontal & Vertical Analysis - Analysis of Quality of Earnings - Analysis of Value Creation and Distribution- Cash Flow Statements - Ratio Analysis						
Unit:5	International Accounting				13 hours	
International Accounting - Definition, scope and importance of International Accounting- International Dimensions of Reporting- Factors and Status - Foreign currency translation method and practice						
Unit:6	Contemporary Issues				2 hours	
Online assignment , Group discussion and seminar						
					Total Lecture hours	
					75 hours	

Books for study	
1	Lal,Jawahar, "Financial Reporting and Analysis",Mumbai, Himalaya Publishing House Pvt Ltd,2018
2	Narayanswamy R., "Financial Accounting: A Managerial Perspective" New Delhi PHI Learning Pvt Ltd,2014
Books for Reference	
1	Ramachandran and Kakani, "Financial Accounting for Management", New Delhi TATA McGraw Hill,2020.
2	Vijaykumar, M P., "First lesson to Accounting Standards", New Delhi,Snow White Publication, 2017.
Related Online Contents	
1	https://nptel.ac.in/courses/110/107/110107073/
2	https://nptel.ac.in/courses/110/106/110106135/

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

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



Course code	COMMUNICATIVE SKILLS FOR COMMERCE PROFESSIONALS – PRACTICAL I		L	T	P	C
Core	CORE		-	-	6	4
Pre-requisite	Business Communication		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Acquire the basic knowledge on written and oral communication in business 2. Assist the students to draft various situational business letters 3. Enable the students to prepare their job application and resume 4. Mold the students with various oral communication components to face interviews 5. Prepare the students to present business reports 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the effectiveness of written and oral business communication				K2	
2	Gain the knowledge of crafting various business letters				K3	
3	Draft the job application letter and their profile				K5	
4	Develop the skills to face interview				K3	
5	Prepare and present various business reports				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
PART A		WRITTEN COMMUNICATION				
<ol style="list-style-type: none"> 1. Trade Letters : Enquiries, Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Sales Letters 6. Circular Letters 7. Bank Correspondence 8. Insurance Correspondence 9. Import and Export Correspondence 10. Agenda and Minutes of Meetings 11. Application Letters 12. Preparation of Resume 						
PART B		ORAL COMMUNICATION				
<ol style="list-style-type: none"> 1. Listening (Audios / Video Presentations) 2. Reading 3. Telephonic Conversation – Based on Business Situations 4. Self- Introduction 5. Mock Interview 6. Group Discussion 7. Business Presentation 						

Note :

1. The exercises relating to the contents specified in PART A : Written Communication is to be maintained in a record note
2. The students must be orally prepared with the contents specified in Part B : Oral Communication
3. Distribution of Marks

CIA	40 Marks
ESE	60 Marks
Total	100 Marks

Components for CIA

Test (Written – 15 Marks and Oral – 15 Marks)	30 Marks
Record Note (Written Communication)	5 Marks
Observation Note (Oral Communication)	5 Marks
Total	40 Marks

Components for ESE

Written Test : Part A : Written Communication (Two Questions from the exercises in Record Note)	20 Marks
Oral Test : Part B : Oral Communications (Two Practice Exercises)	20 Marks
Record Note (Written Communication)	10 Marks
Observation Note (Oral Communication)	10 Marks
Total	60 Marks
<i>Students Performance will be assessed jointly by the Internal and External Examiners Duly Appointed by the University</i>	
<i>Text Book(s)</i>	

1	Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2012.
2	Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2019.
3	Neeta Jain and Shoma Mukherji, “Effective Business Communication Concept” McGraw Hill, Noida,,2020.

Reference Books

1	Raghunathan V S , Santhanam V, “Business Communication”, Margham Publications, Chennai, 2018
2	Madhukar .R.K , “Business Communication”, S. Chandand Co. Ltd.,Noida 2018

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=12Prc9ZA81w
2	https://www.simplilearn.com/group-discussion-tips-article
3	https://preply.com/en/blog/business-presentation-phrases/

Course Designed By:

Course code	MANAGEMENT ACCOUNTING AND COST CONTROL		L	T	P	C
Core/Elective/Supportive	CORE		5			4
Pre-requisite	Basic Knowledge in Accounting		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Acquire knowledge in the techniques of management accounting. 2. Understand need for marginal costing. 3. lay a base for responsibility accounting 4. assess the various cost control 5. Give exposure about Costing design and installation. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Interpret the marginal costing and budgetary control techniques.		K2			
2	Construct differential costing		K3			
3	Simplify performance measurement reporting		K4			
4	Criticize process of cost control and cost reduction		K5			
5	Design and install cost system in computer environment.		K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create						
Unit:1	Techniques of Costing		15 hours			
Techniques of Costing - Budgeting and Budgetary Control-Budget-Types of Budget, keyand limiting factor, Fixed and Flexible Budget, Cash Budget, Zero Base Budget (ZBB).- Standard Costing-concepts of Standard Costs, setting up of standards-Variance analysis.						
Unit:2	Marginal Costing		15 hours			
Marginal Costing, Cost-Volume-Profit Analysis and Differential Costing , Contribution, P/V Ratio, Break-Even-Analysis, Margin of Safety Cost-Volume-Profit Analysis-Procedure and Practical application, Differential Costing-Differential costs, Differential cost analysis, Features of differential costing, Practical application.						
Unit:3	Accounting and Reporting		15 hours			
Responsibility Accounting and Reporting - Definition, Meaning Principles, Controllable and Non-controllable costs, Centres of Control, Cost Centre, Revenue Centre, Responsibility Centre, Profit Centre, Performance Measurement Reporting to different levels of Management.						
Unit:4	Cost Control and Cost Reduction		15 hours			
Cost Control and Cost Reduction: Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its implementation Methods and Techniques-Value analysis and Value Engineering, Just-In-Time (JIT), Activity Based Costing (ABC).						

Unit:5	Costing System Design	13 hours
Costing System Design and Installation :- Study of Production Process, Objective, Selection of Method of Costing, Creating Cost Centres and Cost Codes, Deciding basis of apportionment of various overheads, Deciding Methods of absorption, Fixing responsibility and designing suitable MIS. Designing and Installing Cost System in Computer Environment.		
Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		75 hours
Books for Study		
1	Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015	
2	Sharma.R.K & Gupta.K.Shashi, ”Management Accounting”, New Delhi, Kalyani Publishers,14 th Edition.	
3	Pillai R.S.N & Bhagavathi, ”Management Accounting”, New Delhi, S-Chand & Co, 2010	
Books for References		
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.	
Related Online Contents		
1	https://students.icai.org/?page_id=5208	
2	https://onlinecourses.nptel.ac.in/noc20_mg65/preview	

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

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

Course code	COMPUTER APPLICATIONS : TALLY PRACTICALS-II	L	T	P	C
Core/Elective/ Supportive	CORE			5	4
Pre-requisite	Basic Knowledge in Computer	Syllabus Version		2023- 2024	
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).					





**Third
Semester**

Course code	Advanced Corporate Accounting		L	T	P	C
Core/Elective/Supportive	Core		6			4
Pre-requisite	Required knowledge and skills in the theory and practice of corporate financial accounting and to provide insight in to some modern accounting terms.		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to enable the students to						
1.Develop the conceptual framework of corporate accounting.						
2.Learn procedure relating to preparation of company final accounts know about accounting banking as well as insurance companies.						
3.Know various concepts of banking and in insurance companies						
4.Provide understanding about liquidation of companies						
5. learn the modern accounting techniques						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Solve problems relating to holding companies.				K3	
2	Examine the problems relating to accounting for corporate restructuring.				K4	
3	Identify the banking as well as insurance companies.				K3	
4	Evaluate problems relating to liquidation of companies.				K5	
5	Illustrate the modern accounting concepts				K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create						
Unit:1	Introduction		18 hours			
Holding company accounts - Non-Controlling Interest (NCI)- Goodwill valuation-goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares.						
Unit:2	Corporate Restructuring		18 hours			
Accounting for Corporate Restructuring- Accounting for Mergers, Acquisition and Reconstruction (internal and external)						
Unit:3	Banking and Insurance Companies		18 hours			
Accounts of Banking companies and Insurance Companies.						
Unit:4	liquidation of companies		18 hours			
Accounting for liquidation of companies- preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator’s final statement of account- Receiver’s statement of accounts.						
Unit:5	Modern Accounting		16 hours			
Modern Accounting -Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting– Inflation Accounting						

Unit:6	Contemporary Issues	2 hours
Total Lecture hours		90 hours
Books for Study		
1	Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New Delhi, Himalaya Publishing House, 2016.	
2	Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015.	
3	Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons, 2015.	
Books for Reference		
1	Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi, Sultan Chand and Sons, 2018.	
2	Reddy T.S. and Murthy.A “Advanced Accounting”, Volume II, Sixth Edition, Chennai, Margham Publications, 2016.	
Related Online Contents		
1	https://testbook.com/learn/corporate-accounting/	
2	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf	

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

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

Course code	ADVANCED AUDITING			L	T	P	C
Core/Elective/Supportive	CORE			6			4
Pre-requisite	Basic knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.			Syllabus Version		2023-2024	
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. Verify the accounting and financial records with a view to determining their accuracy and reliability. 2. To develop the knowledge in auditing procedures. 3. Understand the basics of vouching and its importance. 4. Prepare the audit report. 5. Introduction of recent trends in auditing. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Illustrate the basic principles of auditing and assurance standards and techniques.			K2			
2	Identify the importance of vouching and importance of internal check.			K3			
3	Examine the qualification, appointment, powers, duties and removal of auditors			K4			
4	Elaborate the special areas of audit			K2			
5	Aware of recent trends in auditing.			K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			18 hours			
Introduction: Meaning- Objectives- Basic Principles of Auditing and Assurance Standards and Techniques. Classification of Audit - Audit planning - qualities of auditor – advantages and limitations of audit.							
Unit:2	Internal Audit			18 hours			
Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions - Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.							
Unit:3	Audit Procedure			18 hours			
Audit Procedure: Vouching – definition – features – examining vouchers Vouching of Cash book – Vouching of trading transactions - Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.							

Unit:4	Audit Approach	18 hours
Audit Approach: EDP and Mechanical Systems - Use of Computers Nature of EDP - Internal Control in EDP - Evaluating Internal Control in an EDP System - Auditing with the Aid of Computers. Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities - Audit Committee		
Unit:5	Auditor's Report	16 hours
Auditor's Report - Contents and Types - Auditor's certificates- Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing.		
Unit:6	Contemporary Issues	2 hours
Webinar assignment, test		
Total Lecture hours		90 hours
Books for Study		
1	Pagare, Dinkar: "Principles and Practice of Auditing", New Delhi, Sultan Chand and Sons, 2014	
2	Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "A Handbook of Practical Auditing", New Delhi, S. Chand and Co. Ltd., 2017	
3	Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," New Delhi, Tata Mc-Graw Hill Publishing Co. Ltd., 2018	
Books for References		
1	Jha, Aruna: "A Student's Guide to Auditing", Taxmann. 2016.	
2	Ghatalia, S.V.: "Practical Auditing," Allied Publishers Private Ltd., New Delhi. 2017	
3	Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI, New Delhi 2018	

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

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

Course code	DIRECT TAXES		L	T	C
Core/Elective/Supportive	CORE		6		4
Pre-requisite	Basic understanding of income tax practice and law		Syllabus Version	2023-2024	
Course Objectives:					
The main objectives of this course are to enable the students to					
<ol style="list-style-type: none"> 1. Understand computation of taxable income. 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 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	Understand the concept of residential status		K4& K5		
2	outline the concept of tax administration and practices.		k2		
3	Develop the knowledge about latest provision of income tax act.		K3		
4	Discuss the procedure regarding the e-filing		K6		
5	Able to pertain procedure for assessment and e-filing.		K3 & k6		
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	Salaries and House property		18 hours		
Computation of Income from Salaries and Income from House property.					
Unit:3	Business or profession & Capital gain		18 hours		
Computation of Profits and Gains of Business or profession – Calculation of Capital gain.					
Unit:4	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		16 hours		
Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.					
Unit:6	Contemporary Issues		2 hours		
Webinar assignment- test					
			Total Lecture hours	90 hours	

Books for Study	
1	Lal B.B, "Direct Taxes", 29 th Edition, New Delhi, Persons Education,
2	Gaur V.P & Narang D.B, "Income Tax Law & Practice", New Delhi, Kalyani publications, New 2020
Books for References	
1	Dr Mehrotra.H.C & Dr Goyal.S,P, "Income Tax Law and Practice, Agra, Sahitya Bhawan Publications, 2021
2	Pagare Dinkar, "Tax Laws", New Delhi, Sultan Chand & Sons, 2021
Related Online Contents	
1	https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf
2	https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview

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

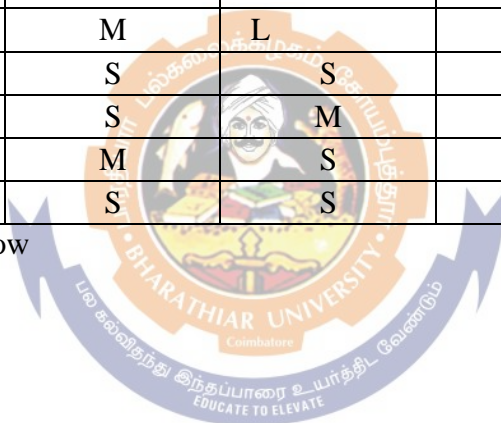
*S-Strong; M-Medium; L-Low

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	2023-2024		
Course Objectives:							
The main objectives of this course are to enable the students to							
1.familiarise with the principles and practices of financial management							
2. Understand the managerial decision making							
3. Know different types leverages used by the organization.							
4. Understand various dividend policies followed by organization.							
5 .understand various dividend policies followed by organization.							
Expected course outcomes:							
On the successful completion of the course, student will be able to:							
1	Recollect the concept and importance of financial management.			K1			
2	Illustrate the cost of capital and capital budgeting.			K2			
3	Examine various method and technique for calculating cost of capital.			K3			
4	Criticize the leverage technique followed by a organization.			K4&K5			
5	Develop the knowledge about various dividend policies.			K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			18 hours			
Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance–Short-term and Long-term finance.							
Unit:2	Cost of Capital			18 hours			
Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings– Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow.							
Unit:3	Leverages			18 hours			
Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits.							
Unit:4	Dividend Theories			18 hours			
Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy.							
Unit:5	Working Capital Management			16 hours			
Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital.							
Unit:6	Contemporary Issues			2 hours			
Quiz- webinars							
				Total Lecture hours		90 hours	

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

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

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





**Fourth
Semester**

Course code	COST AND MANAGEMENT ACCOUNTING			L	T	P	C
Core/Elective/Supportive	CORE			5			4
Pre-requisite	Basic knowledge in cost sheet and ratio analysis			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. Provide an in depth study of the cost accounting principles and techniques 2. Know the basic concepts and processes in determination of cost of products and services 3. Understand the budgeting and budgetary control 4. Know funds flow and cash flow statements 5. Apply the tools and techniques used to plan, control and make decisions 							
Expected course outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain the conceptual framework of Cost Accounting			K2			
2	Classify and compare the methods of cost			K3			
3	Apply tools and techniques used to plan, control and make decision			K3			
4	Determine the fund flow and cash flow analysis			K5			
5	Build the financial statements of a company			K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			15 hours			
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	Labor Cost			15 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	Management accounting			15 hours			
Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.							
Unit:4	Working Capital Management			15 hours			
Funds Flow and Cash Flow statements, Working Capital Management							
Unit:5	Cost & Budgeting			13 hours			
Cost – Volume – Profit Analysis – marginal costing – Bank Even Analysis – Managerial application of Marginal Costing – significance – limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.							
Unit: 6	Contemporary Issues			2 hours			
Online assignment , Group discussion and seminar							
			Total Lecture hours			75 hours	

Books for Study	
1	Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015
2	Sharma.R.K & Gupta.K.Shashi, ”Management Accounting’, New Delhi, Kalyani Publishers,14 th Edition.
3	Pillai R.S.N & Bhagavathi, ”Management Accounting”, New Delhi, S-Chand & Co, 2010
Books for References	
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.
3	
Related Online Contents	
1	https://students.icai.org/?page_id=5208
2	https://onlinecourses.nptel.ac.in/noc20_mg65/preview

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

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

Course code	INDIRECT TAXATION			L	T	P	C
Core/Elective/Supportive	CORE			5			4
Pre-requisite	Basic knowledge of Indirect taxation			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to enable the students to							
1. Acquire knowledge on Indian indirect tax system							
2. Gain knowledge on GST and procedures.							
3. Teach procedure for registration							
4. Introduction of GST e-filing.							
5. Understand the Customs Act.							
Expected course outcomes:							
On the successful completion of the course, student will be able to:							
1	Outline Indirect Tax system in India.			K2			
2	Apply knowledge on GST in India.			K3			
3	Explain the registration procedure in GST			K2			
4	Assess GST E return filling details.			K4			
5	Evaluate the Customs Act in India.			K5			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Introduction			15 hours			
Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes-Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Indirect Taxes-Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction –Features – Benefits of GST Act.							
Unit:2	Goods and Service Tax			15 hours			
Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.							
Unit:3	GST- Registration			15 hours			
Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.							

Unit:4	GST - Filing	15 hours
GST- Tax rate-e filling-GST portal -return producer -tax invoice-payment of tax-E way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source –Definitions - Collection of Tax at Source.		
Unit:5	Customs Act	13 hours
Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs.		
Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		75 hours
Books for Study		
1	Mehrotra& Goyal, "Indirect Taxes", Agra Sahitya Bhavan Publications, Current Year	
2	Balachandran,V., "Indirect Taxation", New Delhi & Chennai, Sultan Chand & Sons and Kalyani Publishers, Current Year	
Books for References		
1	Radhakrishnan,P., "Indirect Taxation", Chennai,Kalyani Publishers, Current Year	
2	Parameshwaran& Viswanathan, "Indirect Tax- GST- Custom Law", Kavin Publishers, Current Year	
Related Online Contents		
1	www.gstcouncil.gov.in	
2	www.gst.gov.in	

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

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

Course Code	INTRODUCTIONTOINDUSTRY4.0	L	T	P	C
Core/Elective	CORE	5			4
Pre-requisite	Basic understanding of industry and Computer knowledge	Syllabus Version		2023-2024	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Align the theory and concepts with Industrial application of computers 2. Introduce the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things. 3. Learn the applications and tools of Industry 4.0. 4. IoT Based Industry perspective 5. Learn Artificial intelligence based applications 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of Industry 4.0				K2
2	Outline the features of Artificial Intelligence				K2
3	Summarize the Big data domain stack and Internet of Things				K2
4	Identify the applications and Tools of Industry 4.0				K3
5	Analyze the skills required for future				K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1	INDUSTRY4.0	15 hours			
Need-Reason for Adopting Industry 4.0-Definition-Goals and Design Principles-Technologies of Industry 4.0-Big Data-Artificial Intelligence(AI)-Industrial Internet of Things-Cyber Security- Cloud - Augmented Reality.					
Unit:2	ARTIFICIAL INTELLIGENCE	15 hours			
Artificial Intelligence: Artificial Intelligence(AI)-What & Why?-History of AI-Foundations of AI-The AI-Environment-Societal Influences of AI-Application Domains And Tools -Associated Technologies of AI-Future Prospects of AI-Challenges of AI.					
Unit:3	BIG DATA AND IOT	15 hours			
Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0-Big Data Merits and Advantages-Big Data Components: Big Data Characteristics-Big Data Processing Frameworks-Big Data Applications-Big Data Tools-Big Data Domain Stack: Big Data in Data Science-Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills - Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT-Technologies for IoT-Developing IoT Applications-Applications of IoT-Security in IoT.					
Unit:4	APPLICATIONS AND TOOLS OF INDUSTRY 4.0	15 hours			
Applications of IoT - Manufacturing - Healthcare - Education - Aerospace and Defence - Agriculture - Transportation and Logistics - Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality ,Augmented Reality, IoT, Robotics.					
Unit:5	JOBS 2030	13 hours			

Industry4.0– Education 4.0– Curriculum 4.0–Faculty 4.0–Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 –Framework for aligning Education with Industry 4.0.		
Unit:6	CONTEMPORARYISSUES	2hours
Expert lectures, online seminars –Webinars		
	Total Lecture Hours	75 hours
TextBook(s)		
1	P.Kaliraj,T.Devi,HigherEducationforIndustry4.0andTransformationto Education5.0	
ReferenceBooks		
1	AlasdairGilchrist.Industry4.0:TheIndustrialInternetofThings,Apress Publications	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]		
1	Introduction to Industry 4.0 and Industrial Internet of Things by Prof. Sudip Misra ,IITKharagpur.	
2	A Complete Guide toIndustry4.0-Udemy	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	M	S	S	L
CO3	S	S	S	M	S
CO4	S	S	M	S	M
CO5	S	M	S	L	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		2023-2024	
Course Objectives:					
The main objectives of this course are to enable the students to					
<ol style="list-style-type: none"> 1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures 2. Understand various types insurance and its policies. 3. Create awareness among students on the legal framework of insurance 4. Acquired knowledge in health insurance, group insurance products and mediclaim policies 5. Aware about IRDA Regulation act 2002 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explain the general principles and concepts of insurance, insurance practices and procedures	K1&k2			
2	Examine various types of insurance and its functions.	K4			
3	Evaluate the legal framework about different insurance policies.	K5			
4	Promote awareness about different health policies and group insurance	K6			
5	Make use of IRDA regulation act.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Introduction	15 hours			
Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.					
Unit:2	Life Insurance	15 hours			
Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India					
Unit:3	Health Insurance	15 hours			
Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.					
Unit:4	General insurance	15 hours			
General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.					
Unit:5	Claims and settlement	13 hours			
Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – Webinars					
Total Lecture hours					75 hours

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

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

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

Course code	INDUSTRIAL LAW		L	T	P	C
Core/Elective/ Supportive	CORE		5			4
Pre-requisite	Basic understanding about business regulatory organization and their practice.		Syllabus Version		2023-2024	
Course Objectives:						
<p>The main objectives of this course are to enable the students to</p> <ol style="list-style-type: none"> 1. Acquire updated knowledge and develop understanding of the regulatory framework for business 2. Gain expert knowledge about various industrial act. 3. Be aware of opportunities available in various legal compliances so as to enable them employable. 4. Impart knowledge about current practice of industrial law. 5. Train in calculation on payment of gratuity. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember updated regulatory framework followed by the companies.		K1&K2			
2	Identify type of industrial act and its functions.		K3			
3	Analyze various opportunities available in various legal compliances so as to enable them employable.		K4&K5			
4	Develop current practice on industrial law		K6			
5	Calculate Payment of Gratuity.		K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Factories Act		15 hours			
Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.						
Unit:2	Trade Unions Act		15 hours			
Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.						
Unit:3	Payment of Bonus Act		15 hours			
Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.						
Unit:4	Social security Legislation		15 hours			
Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.						

Unit:5	Payment of Gratuity Act	13 hours
The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – Webinars		
Total Lecture hours		75 hours
Books for Study		
1	Kapoor N.D, "Elements Of Industrial Law", New Delhi, Sultan chand & Sons, 2018.	
2	Vaidyanathan .S, Srividhya, "Factory Laws Applicable in Tamil Nadu", Chennai, Madras Book Agency, 2003.	
Books for References		
1	The Child labour (Protection & Regulation) - Madras Book Agency Act 1986	
2	The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981	
3	The Environment (Protection) Act 1986 -Professional Book Publishers -	
Related Online Contents		
1	https://www.icsi.edu/media/webmodules/publications/	
2	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf	

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

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



Elective Courses

Course code	SERVICES MARKETING			L	T	P	C
Core/Elective/ Supportive	ELECTIVE			6			4
Pre-requisite	Basic knowledge on service Marketing			Syllabus Version	2023- 2024		
Course Objectives:							
The main objectives of this course are to enable the students to: <ol style="list-style-type: none"> 1. Understand the concepts of service marketing management. 2. Learn about service marketing process for different types of products and services. 3. Understand the tools used by marketing managers in decision situations. 4. Know more about marketing mix for selected marketing services. 5. Get insight in service quality. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain the nature of services, and distinguish between products and services					K2	
2	Identify the major elements needed to improve the marketing of services					K3	
3	Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service					K4	
4	Examine the key marketing services and market segmentation					K4	
5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality					K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction					18 hours	
Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.							
Unit:2	Service Marketing					18 hours	
Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.							
Unit:3	Marketing Mix					18 hours	
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.							
Unit:4	Key Services					18 hours	
Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.							

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

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

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

Course code	MARKETING OF FINANCIAL SERVICES	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on Financial Services	Syllabus Version		2023- 2024	
Course Objectives:					
The main objectives of this course are to enable the students to					
<ol style="list-style-type: none"> 1. Develop and expand knowledge in the overall marketing environment of financial service. 2. Understand the key issues and future trends that surround financial service marketing 3. Be familiar with the nature and scope of various types of financial services. 4. Know about various services related to insurances and its policies. 5. Referring various real estate industry about their classification and its mechanism. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the marketing of financial services	K2			
2	Appreciate how recent thinking in marketing and services marketing applies to financial services	K4			
3	Identify key issues for marketers of financial services	K3			
4	Interpretation of various reforms and types of insurance services related to life insurance	K5			
5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India.	K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Financial Market in India	15 hours			
Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.					
Unit:2	Stock Exchanges	15 hours			
Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI.					
Unit:3	Plastic cards	15 hours			
Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.					
Unit:4	Insurance Services	15 hours			
Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.					

Unit:5	Real Estate Industry	13 hours
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		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		75 hours
Books for Study		
1	Tripathy Nalina Prava,"Financial Services ,New Delhi,PHI Learning,2007.	
2	Bole L.M," Financial Institutions and Markets", Chennai,McGraw Hill Education (India) Pvt Ltd,2010.	
Books for References		
1	Mishkin S Frederic," Financial Markets & Institutions " London,Pearson education,2017.	
2	Gordon E & Natrajan K,"Financial Markets and Services", Mumbai,Himalaya Publications,2019.	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/imb20_mg17/preview	
2	https://onlinecourses.nptel.ac.in/noc20_mg10/preview	

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

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

Course code	MARKETING OF HEALTH SERVICES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		6			4
Pre-requisite	Basic knowledge on health services		Syllabus Version		2023- 2024	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Understand healthcare decision making 2. Develop skills in applying marketing strategies 3. Predict the environmental trends and opportunities in the health sector. 4. Comparing about various online health services related to clinical health care. 5. Assessing about various rights and legal aspects related to consumer protection and safety measures. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Apply the necessary tools available to marketing managers in healthcare sector				K3	
2	Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector				K5	
3	Solve real-life problems and provide solutions to challenges				K6	
4	Analyze various online critical judgment in implementing the marketing strategies in the health care sector				K4	
5	Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in india				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Marketing plans for services				18 hours	
Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.						
Unit:2	Hospital services				18 hours	
Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services.						
Unit:3	Marketing Mix for Hospitals				18 hours	
Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals.						
Unit:4	Online Health Services				18 hours	
Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.						

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

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

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

Course code	TRAVEL AND HOSPITALITY SERVICES	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	5			4
Pre-requisite	Basic knowledge on hospitality services	Syllabus Version		2023- 2024	
Course Objectives:					
The main objectives of this course are to enable the students to :					
<ol style="list-style-type: none"> 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. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember technology for the production and management of travel and hospitality experiences.	K1			
2	Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.	K2			
3	Make use of the marketing strategies for travel and hospitality destinations and organizations.	K3			
4	Discuss about various hospitality services and its classification of hotels by price level.	K6			
5	Examine the various behavioral profile of users and related to hotel marketing in Indian perspective.	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Introduction	15 hours			
Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.					
Unit:2	Tourist Destination	15 hours			
India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism					
Unit:3	Marketing Mix for Tourism	15 hours			
Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.					

Unit:4	Hospitality Services	15 hours
Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.		
		13 hours
Unit:5	Behavioural profile of users	
Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
		75 hours
Books for Study		
1	Ghosh Bishwanath, "Tourism and Travel Management ", Noida, Vikas Publication House Ltd, 2017	
2	Bhatia A.K, "International Tourism Management", New Delhi, Sterling Publishers Pvt.Ltd, 2016	
Books for References		
1	Jha S.M, "Service Marketing", Mumbai, Himalaya Publications, 2015.	
2	Dr. Natrajan.P, "Service Marketing", Chennai, Margham Publications, 2019	
Related Online Contents		
1	https://onlinecourses.swayam2.ac.in/cec19_mg38/preview	
2	https://onlinecourses.nptel.ac.in/noc21_mg52/preview	

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

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

Course code	FINANCIAL SYSTEMS AND MARKETS			L	T	P	C
Core/Elective/Supportive	ELECTIVE			6			4
Pre-requisite	Basic knowledge in financial system			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to:							
1. Equip the students about the banking in india							
2. Give in depth knowledge on banking lending policy							
3. Familiarize financial statement in banking sector							
4. Give an insight on banking sector reforms							
5. Provide knowledge on the financial markets.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain the fundamental knowledge about financial system in india.			K2			
2	Apply the regulations in financial systems .			K3			
3	Analyse the financial statement of Banks			K4			
4	Evaluate the banking reforms.			K5			
5	Examine the financial markets in India.			K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create							
Unit:1	Indian financial system			18 hours			
Financial System: An Introduction Financial System: Meaning, Characteristics, Significance and Components - Evolution of Financial System in India - Structure of Indian Financial System Structure of Indian Financial System- Main functions of these constituents and respective roles- Regulations in Financial System Role and need of Regulations in Financial System-RBI, SEBI and IRDA							
Unit:2	Banking System			18 hours			
Bank Lending- Classification of Bank Lending on the basis of Maturity Method of repayment, securities- Regulation of Bank Credit/ Lending – factors influencing Banks loan policy.							
Unit:3	Analysis of Financial Statements			18 hours			
Analysis of Financial Statements- Banker’s Approach to Analysis – Analysis of Balance sheet, Ratio Analysis, operating ratios, Liquidity Ratios, Leverage Ratio, Analysis of profit and Loss Account.							
Unit:4	Nationalized Bank			18 hours			
Performance of Nationalized Banks Financial sector, Reforms –Major Aspects of Banking Reforms adopted after 1992-Narsimham Reform –Varma Panel.							
Unit:5	Financial Market			16 hours			
Financial Markets: The Money Markets – working of money market in India- Recent Trends- Organisation and Trading practices of Indian stock Exchanges- Recent Development in Capital Market- BSE-NSE-OTCEI-Govt. securities market – mutual Funds.- Financial Institutions- Their Role in Economic Development, UTI, IDBI, IFCI, ICICI and SFCs.							

Unit:6	Contemporary Issues	2 hours
Online assignment , Group discussion and seminar		
Total Lecture hours		90 Hours
Books for study		
1	Nalini Prava Tripathy, “Financial Services”, PHI Learning Private Limited, 2007	
2	Gordan,E., & Natarajan, K., “Financial Markets and Services”, Himalaya Publishing House, 2016	
3	I.M. Pandey; Financial Management, Vikas Publishing House Pvt. Ltd., 2019	
Books for Reference		
1	Khan,M.Y., “Financial Services”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019	
2	Joseph Anbarasu,D., & Others, “Financial Services”, S.Chand & Sons Publisher, New Delhi, 2007	
3	Gurusamy,S., “Financial Services and Markets”, Vijay Nicole Imprints Pvt Ltd, Chennai, 2015	
Related Online Contents		
1	https://www.digimat.in/nptel/courses/video/110105121/L43.html	
2	https://www.digimat.in/nptel/courses/video/110105121/L01.html	

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

Course code	INDIAN STOCK EXCHANGES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		5			4
Pre-requisite	Basic knowledge on Indian stock exchange		Syllabus Version	2023- 2024		
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Understand the overview of Indian Financial System and securities exchange board of India.						
2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.						
3. Be aware on different platforms for trading of securities of various companies.						
4. Taught about E-commerce Act and Internet Stock Trading.						
5. Summarize about various concepts related internet stock trading features and SEBI functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describe Indian stock exchanges and securities exchange board of India.		K1&K2			
2	Classify and regulate the trading transactions with proper rules and regulations.		K2			
3	Explore activities of the investors of stock exchange		K4			
4	Determine the securities contracts regulation act and important provisions related to SEBI functions workings.		K5			
5	Examine various basic concepts of internet stock trading features		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction		15 hours			
Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities.						
Unit:2	Stock Exchange Regulatory Framework		15 hours			
Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.						
Unit:3	Listing		15 hours			
Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.						
Unit:4	Securities Contracts		15 hours			
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.						

Unit:5	Internet Stock Trading	13 hours
Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		75 hours
Books for Study		
1	Khan M.Y, "Financial Services" Chennai, McGraw Hill Education (India) Pvt Ltd, 2016.	
2	Dr Anbarasu D Josheph & Others, "Financial Services New Delhi, Sultan Chand & Sons, 2015.	
Books for References		
1	Bole L.M, "Financial Institutions and Markets", Chennai, McGraw Hill Education (India) Pvt Ltd, 2010.	
2	Gordon E & Natrajan K, "Financial Markets and Services", Mumbai, Himalaya Publications, 2019.	
Related Online Contents		
1	https://www.nseindia.com/	
2	https://onlinecourses.nptel.ac.in/noc20_mg10/preview	

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

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

Course code	FUTURES AND OPTIONS	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	6			4
Pre-requisite	Basic knowledge on Derivate market	Syllabus Version		2023- 2024	
Course Objectives:					
The main objectives of this course are to enable the students to:					
<ol style="list-style-type: none"> 1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house. 2. Understand and value the basic derivatives and their applications in the financial risk management and investment. 3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 5. Defining various types of pay off for buyer and identifying commodity markets 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the concepts and market mechanics of different types of financial derivatives	K1			
2	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches	K4			
3	Evaluate the instruments that can be used to implement risk management strategies.	K5			
4	Explain various pay off for buyer of futures and other options like hedging and speculation.	K2			
5	Identify the evolution of commodity markets and exchanges in India.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Introduction	18 hours			
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.					
Unit:2	Index Derivatives	18 hours			
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.					
Unit:3	Forward contracts	18 hours			
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.					

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

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

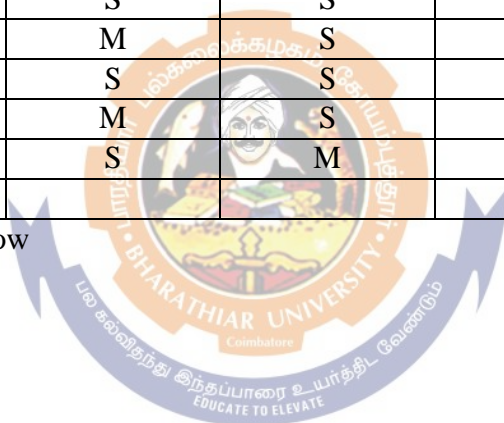
*S-Strong; M-Medium; L-Low

Course code	FUNDAMENTAL AND TECHNICAL ANALYSIS		L	T	P	C
Core/Elective/Supportive	ELECTIVE		5			4
Pre-requisite	Basic knowledge on Derivative market		Syllabus Version		2023-2024	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Discovering various concepts based on investments and security analysis.						
2. Define technical analysis and contrast it with fundamental analysis.						
3. Explain the logic behind technical analysis and company analysis.						
4. Discuss the basic tools used by technical analysts.						
5. Explaining the concepts based on moving averages, charts and its related functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Examine various concepts related to investment and approaches to security valuation.				K4	
2	Outline the theoretical contexts of the fundamental and technical analysis				K2	
3	Summarize work on the basic tools used by technical analysts				K5	
4	Determine the various theory and technical analysis related meaning				K5	
5	Evaluate securities by measuring the intrinsic value of stock				K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction				15 hours	
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.						
Unit:2	Fundamentals analysis				15 hours	
Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE						
Unit:3	Industry analysis				15 hours	
Industry analysis – meaning – methods - Company analysis – meaning – methods.						
Unit:4	Technical analysis				15 hours	
Technical analysis – meaning – Dow Theory – Elliot Wave Theory						
Unit:5	Moving Averages				13 hours	
Moving Averages – Charts – MACD -relative strengths.						
Unit:6	Contemporary Issue				2 hours	
Online assignment and online seminar						
					Total Lecture hours	
					75 hours	

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

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

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



Course code	PRINCIPLES OF INTERNATIONAL TRADE			L	T	P	C
Core/Elective/Supportive	ELECTIVE			6			4
Pre-requisite	Basic knowledge on International trade			Syllabus Version	2023-2024		
Course Objectives:							
The main objectives of this course are to enable the students to							
1. Be familiar with the process of international and domestic trade procedures.							
2. Form a base of policy framework in international trading with special emphasis on India.							
3. Appraise them of the documentation procedures and its sanctity in international business.							
4. To know more about international investments and factors affecting international investments							
5. Summarize Multinational Corporation and about the Globalizations							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications					K2	
2	Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models					K3	
3	Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory					K6	
4	Analyze the various international investments and its limitations, factors affected by investment Indian companies					K4	
5	Explain concepts based on multinational corporation and about the Globalizations					K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction					18 hours	
The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.							
Unit:2	International commodity Agreements					18 hours	
International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.							
Unit:3	Tariff					18 hours	
Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.							
Unit:4	International Investments					18 hours	
International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.							

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

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

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

Course code	EXPORT AND IMPORT PROCEDURE			L	T	P	C
Core/Elective/Supportive	ELECTIVE			5			4
Pre-requisite	Basic knowledge on EXIM			Syllabus Version		2023-2024	
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. Learn the export and import trade procedure 2. Know the functions of export and import promotion council 3. Learn the role of export and import consultancy like excise procedures 4. Give an understanding about the export and import warehousing laws and their regulations 5. Learn the custom practice while importing and documentation related to rules and regulations 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recall the export and import licensing procedure			K1			
2	Explain the functions of export and import promotion council			K2			
3	Analyse the knowledge about customs procedure			K4			
4	Evaluate the trading procedure			K5			
5	Apply the export and import procedure for the given project			K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction			15 hours			
Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.							
Unit:2	Categories of exporters			15 hours			
Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.							
Unit:3	Excise procedure			15 hours			
Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.							
Unit:4	Import Trade law in India			15 hours			
Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.							

Unit:5	Retirement of Import Documents	13 hours
Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		75 hours
Books for Study		
1	Khurana P.K , "Export management" Noida, New Delhi,Galgotia,2018	
2	Balagobal T.A.S, "Export Management" Mumbai, Himalaya Publications,2019.	
Books for References		
1	Mahajn M.I,"A Guide on Export Policy, Procedure and Documentation", Mumbai, Snow white publications, 2015	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	
2	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india	

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

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

Course code	INSTITUTIONS FACILITATING INTERNATIONAL TRADE		L	T	P	C
Core/Elective/Supportive	ELECTIVE		6			4
Pre-requisite	Basic knowledge on international trade		Syllabus Version		2023-2024	
Course Objectives:						
<p>The main objectives of this course are to enable the students to</p> <ol style="list-style-type: none"> 1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions 2. Provide information about export promotion in India and related to its agencies. 3. Support sustainable economic, social and institutional development on international trade 4. Promote regional cooperation and integration on facilitating the international trade. 5. Assessing various international monetary fund and international development fund and its features. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.		K2			
2	Recall the conditions of financial markets and its impact in facilitating the international trade		K1			
3	Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions.		K5			
4	Examine international monetary fund and concepts its principles		K4			
5	Identify various concepts based on international development association and features		K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Export promotion in India		18 hours			
<p>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.</p>						
Unit:2	Role of RBI in export finance		18 hours			
<p>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.</p>						
Unit:3	WTO		18 hours			
<p>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.</p>						

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

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

*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		2023-2024	
Course Objectives:						
<p>The main objectives of this course are to enable the students to</p> <ol style="list-style-type: none"> 1. Understand the international trade environment, strategies and management. 2. Apply concepts, principles and theories to international trade situations. 3. Be aware on the different thinking and viewpoints of diverse cultures. 4. Knowing more about import and export laws related to regulations. 5. Providing information about the global trades towards developing countries facing problems 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Identify the basic difference between inter-regional and international Trade		K2 & K6			
2	Apply the legal framework in the real life businesses related to foreign trade regulations in India.		K3			
3	Evaluate India's international trade performance about its objectives and principles.		K5			
4	Identify various concepts related to imports related to law of protection their rights		K3			
5	Discover more about global trades and developing countries and major problems faced by sectors.		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Development of Foreign Trade Policy		15 hours			
Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.						
Unit:2	Legal frame work of India's foreign trade		15 hours			
Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.						
Unit:3	India's export trade		15 hours			
India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.						

Unit:4	Imports	15- hours
Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks		
Unit:5	Global trade and developing countries	13 hours
Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		75 hours
Books for Study		
1	Cherunilam Francis“Industrial Trade and Export Management”,New Delhi, PHI Learning Pvt. Ltd ,2015.	
2	Balagobal T.A.S,“Export Management” Mumbai,Himalaya Publications,2019.	
Books for References		
1	Keegan,“Global Marketing Management”, New Delhi,Pearsons Education,2018.	
Related Online Contents		
1	https://onlinecourses.nptel.ac.in/noc21_hs46/preview	
2	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india	

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

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



Annexure

ELIGIBILITY FOR ADMISSION TO THE COURSE

“An Under Graduate in Commerce with any Specialization”

DURATION OF THE COURSE

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

