

**B.Com. Finance**

Syllabus

AFFILIATED COLLEGES

**Program Code:2AR**

**2025-2026 onwards**

**BHARATHIAR UNIVERSITY**

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

**Coimbatore-641046, Tamil Nadu, India**

****

|  |  |
| --- | --- |
| **Program Educational Objectives (PEOs)** | |
| The B.Com. (Finance) program aims to prepare graduates who, within five to seven years after graduation, will: | |
| PEO1 | Be successfully employed in financial services roles across diverse organizations such as Banks, Investment companies, and Insurance companies. |
| PEO2 | Apply financial instruments effectively to manage investment risks and engage in hedging strategies at both individual and corporate levels. |
| PEO3 | Excel in contemporary knowledge of business and exhibit a strong commitment to lifelong learning. |
| PEO4 | Possess a broad range of managerial skills and demonstrate competence in specialized areas of business studies. |
| PEO5 | Understand and apply best practices and standards prevalent in financial institutions and the financial services industry. |

****

|  |  |
| --- | --- |
| **Program Specific Outcomes (PSOs)** | |
| After successful completion of the **B.Com. (Finance)** program, students are expected to: | |
| PSO1 | Demonstrate high-level proficiency in financial research at both national and global levels. |
| PSO2 | Develop strong career orientation and entrepreneurial skills, enabling them to take on leadership roles in the global business and financial sectors. |
| PSO3 | Communicate effectively and enhance their competency to solve real-time problems in the fields of commerce and finance. |
| PSO4 | Analyze and interpret financial data using appropriate tools and techniques to support sound decision-making in business and investment contexts. |
| PSO5 | Apply knowledge of modern banking practices and technologies to enhance customer service and operational efficiency in financial institutions. |

****

|  |  |
| --- | --- |
| **Program Outcomes (POs)** | |
| On successful completion of the B.Com. (Finance) program, graduates will be able to: | |  |
| PO1 | Assess and evaluate current financial market trends, commercial referrals, and market fluctuations to develop strategic financial proposals, ensuring effective decision-making and professional diplomacy in competitive business environments. |
| PO2 | Undertake and promote research to understand financial markets, instruments, and investment objectives, equipping themselves with the necessary skills for long-term career success in a dynamic business landscape. |
| PO3 | Develop into competent professionals with deep intellectual knowledge in banking and finance, fostering continuous professional development and maximizing lifelong learning and earning potential. |
| PO4 | Acquire comprehensive knowledge in core areas such as Finance, Accounting, Taxation, and Business Laws, preparing them for various professional and academic pursuits. |
| PO5 | Demonstrate a sound understanding of business principles and financial advisory practices, and effectively apply this knowledge in multidisciplinary business environments. |



|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part** | **Course Code** | | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRSTSEMESTER** | | | | | | | | | |
| I | 11T | | Language-I | 4 | 6 | - | 25 | 75 | 100 |
| II | 12E | | English-I | 4 | 6 | - | 25 | 75 | 100 |
| III | 13A | | Core I - Financial Accounting-I | 4 | 6 | - | 25 | 75 | 100 |
| III | 13B | | **Core II–Business Organization & Management** | 4 | 6 | - | 25 | 75 | 100 |
| III | 1AA | | Allied Paper -I- Business Economics | 3 | 4 | - | 20 | 55 | 75 |
| IV | IFA | | Environmental Studies# | 2 | 2 | - | - | 50 | 50 |
|  | **Total** | | | **21** | **30** |  | **120** | **405** | **525** |
| **SECONDSEMESTER** | | | | | | | | | |
| I | 21T | | Language-II | 4 | 6 | - | 25 | 75 | 100 |
| II | 22E | | English-II | 2 | 4 | - | 25 | 25 | 50\* |
|  | 2NM | | Over view of English Language Communication | 2 | 2 |  | 25 | 25 | 50\* |
| III | 23A | | Core III–Financial Accounting - II | 4 | 6 | - | 25 | 75 | 100 |
| III | 23B | | Core IV – Banking Theory,  Law & Practices | 4 | 6 | - | 25 | 75 | 100 |
| III | 2AB | | Allied Paper II – Indian Economy | 3 | 4 | - | 20 | 55 | 75 |
| IV | 2FB | | Value Education –  Human Rights# | 2 | 2 | - | - | 50 | 50 |
|  | **Total** | | | **21** | **30** |  | **145** | **380** | **525** |
| **THIRDSEMESTER** | | | | | | | | | |
| I | 31T | Language-III | | 4 | 6 |  | 25 | 75 | 100 |
| II | 32E | English-III | | 4 | 4 |  | 25 | 75 | 100 |
| III | 33A | Core V - Corporate Accounting - I | | 4 | 5 |  | 25 | 75 | 100 |
| III | 33B | **Core VI – Commercial Law** | | 4 | 4 |  | 25 | 75 | 100 |
| III | 33C | Core VII – Business Communication | | 3 | 4 |  | 20 | 55 | **75** |
| III | 3AC | Allied: III - Mathematics for Business | | 3 | 3 |  | 20 | 55 | 75 |
| IV | 3NM | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability** | | **2** | **2** |  | 25 | 75 | 100 |
| IV | 3FC | Tamil@/AdvancedTamil#(or)Non-MajorElective–I  YogaforHumanExcellence#  /Women’sRights#Constitution ofIndia# | | 1 | 1 |  | - | 25 | 25 |
| **IV** | **3FD** | **Health and Wellness** @ | | **1** | **1** |  | **25** | **-** | **25** |
|  |  | **Total** | | **26** | **30** |  | **190** | **510** | **700** |



|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | | | |
|  | | **FOURTHSEMESTER** | | | | | | | |
| I | | 41T | Language-IV | 4 | 6 |  | 25 | 75 | 100 |
| II | | 42E | English-IV | 4 | 4 |  | 25 | 75 | 100 |
| III | | 43A | Core VIII –Corporate Accounting - II | 4 | 5 |  | 25 | 75 | 100 |
| III | | 43B | Core IX – Company Law | 4 | 4 |  | 25 | 75 | 100 |
| III | | 43P | Core – X- **Computer Application Practical (MSWord, Excel , Power Point , Access and Tally )** | 3 |  | 4 | 20 | 55 | 75 |
| III | | 4AD | Allied: IV – Business Statistics | 3 | 3 |  | 20 | 55 | 75 |
| IV | | 4NM | **Skill based Subject-II: NaanMudhalvan—Employability Skills** | 2 | 2 |  | 25 | 75 | 100 |
| IV | | 4FE | Tamil@/ AdvancedTamil#  (or)Non-majorelective-II:GeneralAwareness# | 2 | 2 |  | *-* | 50 | 50 |
|  | |  | **Total** | **26** | **26** | 4 | **165** | **535** | **700** |
|  |  | **FIFTHSEMESTER** | | | | | | | |
| III | 53A | Core XI – Financial Management | 4 | 6 |  | 25 | 75 | 100 |
| III | 53B | **Core XII –** Entrepreneurial Development | 4 | 5 |  | 25 | 75 | 100 |
| III | 53C | **Core XIII – Cost Accounting** | 4 | 6 |  | 25 | 75 | 100 |
| III | 53D | Core XIV – Income Tax | 4 | 6 |  | 25 | 75 | 100 |
| III | **5EA/5EB**  **/5EC** | Elective–I:  A. Business Environment  B. FinTech and Digital Finance  C. Fundamentals of Business Research | 4 | 5 |  | 25 | 75 | 100 |
| IV | 5NM | Skill Based Subject-III: Naan Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services | 2 | 2 |  | 25 | 75 | 100 |
|  | **Total** | | **22** | **30** |  | **150** | **450** | **600** |
|  | **SIXTHSEMESTER** | | | | | | | |
| III | 63A | **Core XV – Management Accounting** | 4 | 6 |  | 25 | 75 | 100 |
| III | 63B | **Core XVI – Principles of Auditing** | 4 | 6 |  | 25 | 75 | 100 |
| III | 63C | Core XVII - Investment and Portfolio Management | 4 | 6 |  | 25 | 75 | 100 |
| III | 6EA/6EB  /6EC | Elective–II:   1. Insurance and Risk Management 2. Behavioral Finance 3. Indirect Taxes | 4 | 5 |  | 25 | 75 | 100 |
| III | 6ED/6EE  /6EF | Elective–III:  D. Indian Capital Market and Financial System  E. Working Capital Management  F. Project Work | 4 | 5 |  | 25 | 75 | 100 |
| IV | 6NM | Skill based Subject-IV-**NaanMudhalvan- Banking and Audit Essentials for Employability** | 2 | 2 |  | **25** | **75** | **100** |
|  | v | 67A | ExtensionActivities@ | 2 | - | - | 50 | - | 50 |
|  |  |  | **TOTAL** | 24 | 30 |  | 200 | 450 | 650 |
|  |  |  | **GRANDTOTAL** | 140 | 180 |  | 970 | 2730 | 3700 |

* \* English II-University semester examination will be conducted for 25 marks
* Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offeredbyrespective course teacher.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.

|  |  |  |
| --- | --- | --- |
| **List of Elective Papers** (Colleges can choose any one of the papers as electives) | | |
| **Elective–I** | A | Business Environment |
| B | FinTech and Digital Finance |
| **C** | Fundamentals of Business Research |
| **Elective–II** | A | Insurance and Risk Management |
| B | Behavioral Finance |
| C | Indirect Taxes |
| **Elective-III** | D | Indian Capital Market and Financial System |
| E | Working Capital Management |
| F | Project Work |



First Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 13A | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core I** | | | | **Financial Accounting - I** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in accounting** | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Introduce students to the fundamental principles, concepts, and conventions of accounting. 2. Develop the ability to prepare financial statements including journal, ledger, trial balance, and final accounts of a sole trader. 3. Provide practical knowledge in preparing and analyzing Bank Reconciliation Statements and Bills of Exchange. 4. Familiarize students with accounting procedures for professionals and non-profit organizations. 5. Enable students to understand and analyze the single-entry system of accounting and distinguish it from the double entry system. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand and apply fundamental accounting principles, concepts, and book-keeping procedures. | | | | | | | K2 | |
| CO2 | | Prepare final accounts of a sole trader, incorporating adjustments and rectifying errors. | | | | | | | K3 | |
| CO3 | | Analyze and prepare Bank Reconciliation Statements and record various types of Bills of Exchange. | | | | | | | K3 | |
| CO4 | | Prepare accounts for professionals and not-for-profit organizations including Receipts & Payments and Balance Sheets. | | | | | | | K3 | |
| CO5 | | Understand and differentiate between single entry and double entry systems, and apply conversion methods. | | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **16 hours** | | | | |
| Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance. | | | | | | | | | | |
| **Unit:2** | | |  | | | **20 hours** | | | | |
| Final accounts of a sole trader with adjustments – Errors and Rectification | | | | | | | | | | |
| **Unit:3** | | |  | | **18 hours** | | | | | |
| Bank Reconciliation Statement – Bill of exchange-Trade and Accommodation bills | | | | | | | | | | |
| **Unit:4** | | |  | | **17 hours** | | | | | |
| Accounts of Professionals and Not for Profit Organizations - Receipts and Payments, Income and Expenditure Account and Balance Sheet | | | | | | | | | | |
| **Unit:5** | | |  | | **17 hours** | | | | | |
| Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System-Statement of Affairs Method-Conversion Method. | | | | | | | | | | |
| **Unit:6** | | |  | | **2hours** | | | | | |
| Expert lectures, online seminars -webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **Text Book (s)** | | | | | | | | | | |
| 1 | Advanced Accountancy-R. L. Gupta &M. Radhasamy | | | | | | | | | |
| 2 | Advanced Accountancy- S.P. Jain & K.L. Narang | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| 1 | Advanced Accountancy - M.C.Shukla & T.S.Grewal | | | | | | | | | |



|  |  |
| --- | --- |
| 2 | Finanacial Accounting- T.S.Reddy & A.Murthy |
| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://onlinecourses.swayam2.ac.in/nce25\_sc01/preview |
| 2 | https://onlinecourses.nptel.ac.in/noc23\_mg65/preview |
| 3 | https://www.nios.ac.in/online-course-material/sr-secondary-courses/accountancy-%28320%29.aspx |
|  | |
| Course Designed By: | |

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 13B |  | **L** | | **T** | **P** | **C** |
| **Core-II** | | | **Business Organization and Management** | **6** | |  |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in Business and Management** | **Syllabus**  **Version** | | | 2025-  2026 | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:  1. To understand different forms of organization  2.To understand various factors affecting business organization  3.To provide understanding about basic terminologies of management and explore the fundamental principles, processes and steps in management including planning  4. To develop knowledge about organizing function in business  5. To explore the concept of motivation in organizational context | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Understandingtheconceptsofbusinessanditsformsoforganizationsinvolvedinsoletrader, partnership firms, companies and co-operative societies and public  enterprise. | | | | | | K2 | |
| 2 | Analyzing the business factors which are involved in sources of finance. | | | | | | K4 | |
| 3 | Explaining the concepts based on management and its features and Summarizing the principles and importance of planning | | | | | | K2 | |
| 4 | Interpreting various concepts based on organization | | | | | | K1 | |
| 5 | Examining the determinants of behavior and motivation theories | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | |  | | **17--hours** | | | | |
| Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise. | | | | | | | | |
|  | | | | | | | | |
| **Unit:2** | |  | | **20--hours** | | | | |
| Location of Business–Factors influencing location, localization of industries-Size of firms-  **Trade Association-Chamber of Commerce**. | | | | | | | | |
|  | | | | | | | | |
| **Unit:3** | |  | | | **20--hours** | | | |
| Definition of Management–Management and Administration–Nature and Scope of Management -Functions of Management – Contribution of F.W.Taylor – Heniry Fayol–Mary Parker Follet–McGregor and Peter F.Drucker- Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans | | | | | | | | |
|  | | | | | | | | |
| Unit:4 | |  | | | 17--hours | | | |
| Organization–Meaning, Nature and Importance–Process of Organization–Principles of Sound Organization–Organization Structure–Span of Control–Organization Chart- Departmentation –- Span of Management- Delegation and Decentralization–Authority and Responsibility - Staffing | | | | | | | | |
|  | | | | | | | | |
| Unit:5 | |  | | | 14--hours | | | |
| Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership- Importance - Functions- styles  Control: Meaning- Nature - Importance | | | | | | | | |
|  | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | | **2hours** | | | |
| Expert lectures, online seminars-webinars | | | | | | | | |
|  | | | | | | | | |
|  | | **Total Lecture hours** | | | **90--hours** | | | |

|  |  |
| --- | --- |
| **Text Book(s)** | |
| 1 | Y.K.Bhushan – Business Organisation and Management –Sultanchand & Sons |
| 2 | Shukla-Business Organisation and Management–S.Chand&CompanyLtd., |
| 3 | Saksena–Business AdministrationandManagement–SahityaBhavan |
| 4 | C.B.Gupta,Business Organisation,SultanChand&Sons,NewDelhi , |
| 5 | BusinessManagement-Dinkar–Pagare-Sultan Chand |
| 6 | Principles of Management- Jayasankar Margham Publication |
| **ReferenceBooks** | |
| 1 | Singh.B.P&Chopra-BusinessOrganisation and Management–DhanpatRai &sons |
| 2 | R.K.Chopra–OfficeManagement –Himalaya PublishingHouse |
| 3 | J.C.Deneyer-OfficeManagement7 |
| 4 | Principles of Management- Meenakshi Gupta PHI Publication |
| 5 | Principles of Management – Radha Prassanna Publishers |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| **1** | [**http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_pg.php/389**](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389) |
| **2** | **https:**[**//www.**](http://www.youtube.com/watch?v=rqoMeEAFxMo)**yo**[**utube.com/watch?v=rqoMeEAFxMo**](http://www.youtube.com/watch?v=rqoMeEAFxMo) |
| **3** | [**https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf**](https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf) |
| **4** | <file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf> |
| **5** | https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf |
|  | |
| CourseDesignedBy: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingCourseobjectivesandcourseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | M |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | M | M |
| **CO5** | S | S | M | M | L |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 1AA | **BUSINESS ECONOMICS** | **L** | | | **T** | | **P** | **C** | |
| **Allied I** | | | | KNOWLEDGE IN BASIC ECONOMICS | **4** | | | **-** | | **-** | **3** | |
| **Pre-requisite** | | | | **Syllabus Version** | | | | **2025-2026** | | | |
| **Course Objectives:** | | | | | | | | | | | | |
| The main objectives of this course are:   1. Understand the fundamental concepts and scope of Business Economics, including micro and macroeconomic perspectives. 2. Analyze consumer behavior using demand theory, elasticity, and indifference curve analysis for effective business decision-making. 3. Explain cost concepts, production functions, and the laws governing returns to scale and variable proportions. 4. Examine various market structures, their features, and pricing mechanisms under perfect and imperfect competition. 5. Describe the phases, causes, characteristics, and effects of business cycles and evaluate the role of government policies in managing economic fluctuations. | | | | | | | | | | | | |
| **Expected Course Out comes:** | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | |
| 1 | Explain key economic concepts and the role of a business economist in organizational decision-making | | | | | | | | | | | K2 |
| 2 | Analyze demand and supply determinants, elasticity types, and consumer equilibrium using economic models | | | | | | | | | | | K3 |
| 3 | Differentiate among cost-output relationships and production functions, applying laws of returns and producer equilibrium | | | | | | | | | | | K3 |
| 4 | Compare features of market structures and evaluate pricing strategies in perfect and imperfect competition | | | | | | | | | | | K4 |
| 5 | Analyze the causes and phases of business cycles and explain the role of government interventions in stabilizing the economy | | | | | | | | | | | K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | **12 hours** | | | | | |
| Business Economics – Meaning – Definition – Scope of Business Economics -Micro and Macro Economics-  Economic Concepts Applied in Business - Role and Responsibilities of a Business Economist. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | **12 hours** | | | | | |
| Law of Demand – Determinants of Demand - Demand Distinctions -Indifference Curve Analysis-Consumer's Equilibrium- Elasticity of Demand: Types -Measurement. Supply: Meaning – Law of Supply – Supply Curve – Elasticity of Supply. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:3** | | |  | | | **12 hours** | | | | | | |
| Cost Concepts – Cost-Output Relationship – Production Function – Iso-quants- Law of Variable Proportions -Returns to Scale- Producer's Equilibrium. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:4** | | |  | | | **12 hours** | | | | | | |
| Market–Meaning-Market Structure-Perfect Competition –Features – Imperfect Competition–Features -  Monopoly – Monopolistic Competition- Oligopoly: Cartels, Price Leadership and Price Rigidity–Pricing under Perfect and Imperfect Competition. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:5** | | |  | | | **10 hours** | | | | | | |
| **Business Cycle –** Introduction, Meaning, Causes of Business Cycle - Phases of Business Cycle - Characteristics of Business Cycle - Effects of Business Cycle. Role of Government in Managing Business Cycles. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit6** | | |  | | | **2hours** | | | | | | |
|  | | | Expert lectures and seminars | | |  | | | | | | |
|  | | | **Total Lecture hours** | | | **60** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1 | | Dr. D. Sankaran, Business Economics – Margham Publications | | | | | | | | | | |

|  |  |
| --- | --- |
| 2 | DMMithani:BusinessEconomics |
|  |  |

|  |  |
| --- | --- |
| **ReferenceBooks** | |
| 1 | MoteVLpeul. S&Gupta GS: Managerial EconomicsTMH |
| 2 | H.CraigPetersen&W.Crislewis:ManagerialEconomics,PHI. |
|  | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 | - |
| 2 |  |
|  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

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

****

Second Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 23A | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core III** | | | | **Financial Accounting II** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in accounting** | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the concept, causes, and methods of depreciation accounting used in businesses. 2. Learn the accounting systems of branch and departmental accounts, including expense allocation and transfer pricing. 3. Understand and apply the accounting procedures for hire purchase and installment systems, including treatment of default and repossession. 4. Gain knowledge of partnership accounting, including admission and retirement. 5. Understand and analyze procedures for the dissolution of a partnership, especially in cases of insolvency and piecemeal distribution. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| Co 1 | | Explain the meaning, causes, and methods of depreciation, and prepare accounts under various depreciation methods. | | | | | | | K2 | |
| Co 2 | | **Apply** the accounting procedures for **dependent and independent branches,** and **allocate expenses** in departmental accounts. | | | | | | | K3 | |
| Co 3 | | Prepare hire purchase and installment accounts, including trading accounts, default, and repossession entries | | | | | | | K3 | |
| Co 4 | | **Analyze** the treatment of goodwill and **prepare accounts** for **admission and retirement** of partners based on the partnership deed. | | | | | | | K4 | |
| Co 5 | | Evaluate and apply procedures for dissolution of partnership firms, including insolvency treatment and piecemeal distribution using proportionate capital method. | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | |
| Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- Insurance Policy Method, Sinking Fund Method & Annuity Method. | | | | | | | | | | |
| **Unit:2** | | |  | | | **20hours** | | | | |
| Branch Accounts - Dependent Branches: Debtors system and Stock & Debtors system. Independent Branch (foreign branches excluded). Departmental Accounting: Basis for allocation of expenses – Interdepartmental transfer at cost or selling price. | | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | | |
| Hire Purchase and installment - Default and repossession - Hire Purchase trading account- Installment Purchase System. | | | | | | | | | | |
| **Unit:4** | | |  | | **18 hours** | | | | | |
| Partnership Accounts: Meaning -Partnership deed - Rules in the absence of deed. Admission and Retirement of a partner - Treatment of Goodwill. | | | | | | | | | | |
| **Unit:5** | | |  | | **20 hours** | | | | | |
| Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932)- Insolvency of all partners- Gradual realization of assets and piecemeal distribution (Proportionate Capital method only) | | | | | | | | | | |
| **Unit:6** | | |  | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy- R.L.Gupta&M.Radhasamy | | | | | | | | | |
| 2 | AdvancedAccountancy-S.P.Jain&K.L.Narang | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | AdvancedAccountancy-M.C.Shukla&T.S.Grewal | | | | | | | | | |
| 2 | FinanacialAccounting- T.S.Reddy&A.Murthy | | | | | | | | | |

****

|  |  |
| --- | --- |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 |  |
| 2 |  |
|  | |
| CourseDesigned By: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | M | S | M | M |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 23B | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core IV** | | | | **Banking Theory, Law & Practice** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Banking** | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the meaning, classification, and structure of the Indian banking system, including the role and functions of the Reserve Bank of India. 2. Explore the functions of commercial banks and the features, tools, and risks associated with electronic and payment banking. 3. Provide knowledge of the Banking Regulation Act, 1949, and the legal relationship between bankers and different types of customers. 4. Understand the essential features, types, and legal implications of cheques, crossings, and endorsements. 5. Study the principles of sound lending and evaluate the forms of advances and the modes of charging security. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| Co 1 | | Explain the structure of the Indian banking system and analyze the functions of the Reserve Bank of India. | | | | | | | K2 | |
| Co 2 | | Describe the functions of commercial banks and apply knowledge of electronic and payment banking methods. | | | | | | | K3 | |
| Co 3 | | Analyze the legal relationship between a banker and customer, and identify precautions in dealing with special types of customers. | | | | | | | K3 | |
| Co 4 | | Explain and differentiate types of cheques, crossings, and endorsements, and their legal implications. | | | | | | | K4 | |
| Co 5 | | Analyze principles of sound lending and evaluate different forms and modes of securing advances. | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **18hours** | | | | |
| Banking: Meaning - Definition - classification of banks - Structure of Indian Banking system - Reserve Bank of India- Primary Functions – Promotional functions -Supervisory functions - Banking Ombudsman Scheme: Features. | | | | | | | | | | |
| **Unit:2** | | |  | | | **18hours** | | | | |
| Commercial banks - Functions - Credit creation. Electronic Banking: -ATM - Internet banking - Mobile banking – ECS - RTGS - NEFT - IMPS - Credit cards – Debit cards - Risks in E-banking. Payment Banking: Meaning - Features. | | | | | | | | | | |
| **Unit:3** | | |  | | **18 hours** | | | | | |
| Banking Regulation Act 1949: Features - Relationship between Banker and Customer - General & Special relationships. Opening a Bank Account – Precautions to be taken by a Banker while opening a new account. Special types of Customers: Minor, Partnership Firms, Joint Stock Companies and Joint Account. | | | | | | | | | | |
| **Unit:4** | | |  | | **16 hours** | | | | | |
| Cheque – features - essentials of valid cheque. Crossing - Importance - types of Crossing. Endorsement - significance - Types of Endorsement. | | | | | | | | | | |
| **Unit:5** | | |  | | **18 hours** | | | | | |
| Loans and advances: Principles of sound Lending - Forms of Advances: Secured and Unsecured Advances - Modes of charging security: Lien- Pledge –Hypothecation – Mortgage. | | | | | | | | | | |
| **Unit:6** | | |  | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | SundharamandVarshney,BankingtheoryLaw&Practice,SultanChand&Sons.,NewDelhi. | | | | | | | | | |
| 2 | BankingRegulationAct,1949. | | | | | | | | | |
| 3. | ReserveBank of India, Reporton currencyand Finance2003-2004. | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | Natarajan& Gordon: BankingTheoryand Practice | | | | | | | | | |
| 2 |  | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 2AB | **INDIAN ECONOMY** | **L** | | | **T** | | **P** | **C** |
| **Allied: II** | | | | BASIC ECONOMICS | **4** | | | **-** | | **-** | **3** |
| **Pre-requisite** | | | | **Syllabus Version** | | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the role of agriculture in India’s economic development and related policy measures. 2. Examine the contribution of industries and the impact of the New Economic Policy 1991. 3. Study the composition, direction, and policy framework of India’s foreign trade. 4. Provide insights into public finance and fiscal policy in the liberalized era. 5. Understand national income concepts, methods of estimation, and their economic significance. | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | | |
| 1 | Study the concept, significance, and role of economic development in India. | | | | | | | K2 | | | |
| 2 | Understand the key features, objectives, and impact of the New Economic Policy 1991. | | | | | | | K2 | | | |
| 3 | Outline the composition, direction, and structure of India’s foreign trade and policies. | | | | | | | K2 | | | |
| 4 | Explain the basics, importance, and role of public finance and fiscal policy in India. | | | | | | | K2 | | | |
| 5 | Analyze the main components, measurement methods, and implications of the knowledge economy. | | | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | |  | | | | **13hours** | | | | |
| Agriculture - Role of agriculture in India’s economic development - Green Revolution- objectives, achievements, and impact. Agricultural productivity - Trends and key issues - Land reforms in India – objectives and progress - Sources of farm credit – institutional and non-institutional - Food subsidy – objectives and implications - Public Distribution System – structure, functioning, and challenges. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | |  | | | | **12hours** | | | | |
| Industry - Role of industries in economic development - Industrial development during the planning period. New Economic Policy 1991 – objectives, key features, and impact. Role of the public sector – growth, challenges, and restructuring - Contribution of small-scale industries to employment generation, production, and exports. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:3** | | |  | | | **10hours** | | | | | |
| Foreign trade - Composition of exports and imports - Direction of foreign trade – major trading partners. EXIM Policy – objectives, features and recent developments. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | | **PUBLICFINANCE** | | | **10hours** | | | | | |
| Public finance - Meaning, scope and importance. Fiscal policy - objectives, components and tools - Fiscal policy in the post-liberalization era – trends and implications. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:5** | | | **KNOWLEDGEECONOMY** | | | **13hours** | | | | | |
| National Income – Definition - Concepts of National Income – Uses – Methods of Calculating National Income – Difficulties in Estimation of National Income–National Income and Economic Welfare. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit6** | | |  | | | **2hours** | | | | | |
|  | | | **Expert lectures and seminars** | | |  | | | | | |
|  | | | **Total Lecture hours** | | | **60** | | | | | |
| **TextBook(s)** | | | | | | | | | | | |
| 1 | | IndianEconomy-I.C.Dingra | | | | | | | | | |
| 2 | | IndianEconomy-S.Shankaran | | | | | | | | | |

|  |  |
| --- | --- |
|  | |
| **ReferenceBooks** | |
| 1 | IndianEconomy-RuddarDattandK.P.M.Sundharam |
| 2 | IndianEconomy-ProblemofDevelopmentandPlanning-A.N.AgarwalIndian |
| 3 | Economy-ItsDevelopmentExperience-S.K.MisraandV.K.Puri. |
| 4 | IndianEconomy-2008 58th Editions ByRudderDatt and KPM.Sundram |
| 5 | P.xiv-Part-IVIndianIndustries37thChapterpp643-655." |
|  | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 | - |
| 2 |  |
|  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

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

****

Third Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 33A | **Corporate Accounting - I** | **L** | | **T** | | **P** | **C** |
| **Core V** | | | |  | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Corporate Accounting | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand different types of shares and debentures, including forfeiture, reissue, and underwriting. 2. Study methods of redemption of preference shares and debentures. 3. Learn to prepare final accounts of companies and calculate managerial remuneration. 4. Understand accounting for business purchase, profits prior to incorporation, and valuation of goodwill and shares. 5. Gain knowledge of company liquidation, including statement of affairs and deficiency account. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Understand the procedures related to issue, forfeiture, and underwriting of shares and debentures. | | | | | | | K2 | |
| CO2 | | Apply suitable methods for the redemption of preference shares and debentures. | | | | | | | K3 | |
| CO3 | | Prepare company final accounts and compute managerial remuneration as per legal provisions. | | | | | | | K3 | |
| CO4 | | Analyze accounting treatment for business purchase, pre-incorporation profits, and valuation of goodwill and shares. | | | | | | | K4 | |
| CO5 | | Prepare statement of affairs and deficiency account in the context of company liquidation. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **13 hours** | | | | |
| Issue of Shares and Debentures -Various Kinds - Forfeiture-Reissue- Underwriting of Shares and Debentures. | | | | | | | | | | |
| **Unit:2** | | |  | | | **15 hours** | | | | |
| Redemption of Preference Shares - Redemption of Debentures - Different methods of redemption of debentures. | | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | | |
| Final Accounts of Companies-Preparation of Profit and loss Account and Balance  sheet as per Indian Companies Act,2013 - Calculation of Managerial Remuneration. | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Purchase of business – Profits Prior to Incorporation. Valuation of Goodwill and Shares–Need–Methods. | | | | | | | | | | |
| **Unit:5** | | |  | | **15 hours** | | | | | |
| Liquidation of Companies – Preparation of Statement of Affairs - Deficiency Account. | | | | | | | | | | |
| **Unit:6** | | |  | | **2 hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | R.L.Gupta andM. RadhaswamyAdvancedAccountsNew Delhi,SultanChand. | | | | | | | | | |
| 2 | AdvancedAccountingvolume IISPIyengarSultanChand&Sons2013edition | | | | | | | | | |
| 3 | Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas PublicationHousePvtLtd; 10th revised edition, 2013 | | | | | | | | | |

****

|  |
| --- |
| **ReferenceBooks** |
| CorporateAccountingT.S.Reddy&A.MurthyMargham PublicationsReprint 2015 |
| CA– IPCCGroup IIStudyMaterialICAIICAICurrentyea |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | M | M | S | M | M |
| **CO5** | S | S | M | S | S |

****

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 33B |  | **L** | | **T** | | **P** | **C** |
| **CoreVI** | | | | COMMERCIAL LAW | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Business law | **Syllabus Version** | | | **2025-**  **2026** | | |
| **CourseObjectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Introduce the fundamental principles of the law of contract and its essential elements. 2. Explain the concepts of consideration and capacity to contract, including legal rules relating to minors and disqualified persons. 3. Provide an understanding of contract performance, discharge, quasi-contracts, and remedies for breach. 4. Familiarize students with the legal framework of contracts of indemnity, guarantee, bailment, and pledge. 5. Outline the provisions of the Sale of Goods Act and the law governing the carriage of goods. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the essential elements and types of a valid contract. | | | | | | | K2 | |
| CO2 | | Apply the concepts of consideration and capacity to contract in practical situations. | | | | | | | K3 | |
| CO3 | | Analyze various modes of discharge and remedies available for breach of contract. | | | | | | | K4 | |
| CO4 | | Understand the legal framework of contracts of indemnity and guarantee. | | | | | | | K2 | |
| CO5 | | Understand the fundamental principles of the contract of sale. | | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **12 hours** | | | | |
| Law–Meaning–Law of Contract –Essential Elements of Valid Contract–Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance. | | | | | | | | | | |
| **Unit:2** | | |  | | | **10 hours** | | | | |
| Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind– Persons Disqualified by Law. | | | | | | | | | | |
| **Unit:3** | | |  | | **13 hours** | | | | | |
| Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge-Remedies for Breach of Contract. | | | | | | | | | | |
| **Unit:4** | | |  | | **11 hours** | | | | | |
| Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety - Bailment and Pledge. | | | | | | | | | | |
| **Unit:5** | | |  | | **12 hours** | | | | | |
| Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60 hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor,“BusinessLaw”,SultanChand &Sons,NewDelhi2005 | | | | | | | | | |
| 2 | R.S.N.Pillai&Bagavathi,“Business Law”S.Chand,NewDelhi2005 | | | | | | | | | |
| 3 | ArunKumarSen,”CommercialLaw”,TheworldpresspvtLtd,Calcutta | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| ArunKumarSen,JitendraKumar,Mitra,”CommercialLaw”,TheWorldPressPvt Ltd,Calcutta | | | | | | | | | | |

****

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | M | M | M | S | M |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 33C |  | | **L** | **T** | | **P** | **C** |
| **Core-VII** | | | | **Business Communication** | | **4** |  | |  | **3** |
| **Pre-requisite** | | | | **Basic knowledge in Business Communication** | | **Syllabus Version** | | 2025-  2026 | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Introduce the fundamentals and significance of effective business communication. 2. Familiarize students with the structure and types of business letters used in commerce. 3. Provide knowledge on drafting correspondence related to banking, insurance, and agencies. 4. Develop understanding of secretarial communication such as meeting notices and minutes. 5. Enable students to prepare professional job-related letters and effective public speeches. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Understand the key elements and formats of effective business communication. | | | | | | | K2 | |
| 2 | | Interpret and draft various types of business letters for routine transactions. | | | | | | | K2 | |
| 3 | | Prepare formal correspondence with banks, insurance firms, and agencies. | | | | | | | K3 | |
| 4 | | Analyze the structure and content of secretarial communications like notices and minutes. | | | | | | | K4 | |
| 5 | | Draft professional job applications, resumes, and public speeches. | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **12--hours** | | | | |
| Business Communication - Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | |  | | | **12--hours** | | | | |
| Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments-Collection Letters– Sales Letters–Circular Letters. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | |  | | **12--hours** | | | | | |
| Banking Correspondence-Insurance Correspondence – Agency Correspondence. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | |  | | **10--hours** | | | | | |
| Company Secretarial Correspondence - Meeting notices – Minutes of AGM and BOD’s meeting. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | |  | | **12--hours** | | | | | |
| Job application letter and Resume – Interview letters – References – Testimonials –  Letter of appointment - Letters to the Editor of a Newspaper. Public Speech –Characteristics of a good speech. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | **2hours** | | | | | |
| Expert lectures, online seminars-webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecturehours** | | **60--hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | **RajendraPalKorahill**,“EssentialsofBusinessCommunication”,SultanChand&Sons,NewDelhi, 2006. | | | | | | | | | |
| 2 | **Ramesh,MS,&C.CPattanshetti**,“BusinessCommunication”,R.Chand&Co,NewDelhi,2003. | | | | | | | | | |

|  |  |
| --- | --- |
| **ReferenceBooks** | |
| 1 | **Rodriquez M V**, “Effective Business Communication Concept” Vikas PublishingCompany,2003. |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 | https:/[/www](http://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A).[academia.edu/34534809/Lecture\_Notes\_Business\_Communication\_A](http://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A) |
| 2 |  |
| 3 |  |
|  | |
| CourseDesignedBy: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | M | M |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 3AC | | **TITLE OF THE COURSE** | **L** | | | | **T** | **P** | **C** |
| **ALLIED PAPER III** | | | | **MATHEMATICS FOR BUSINESS** | **3** | | | | **-** | **-** | **3** |
| **Pre-requisite** | | | | **Basics knowledge on Mathematics for Business** | **Syllabus Version** | | | | | **2025** | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series and. | | | | | | K2 | | | | |
| 2 | To remember the methods for solving problems in arithmetic and geometric series | | | | | | K1 | | | | |
| 3 | Aware of variables, constants and functions and evaluate the first and second order derivatives. | | | | | | K2 | | | | |
| 4 | To gain knowledge on integral calculus and determining definite and indefinite functions. | | | | | | K4 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | **SET THEORY** | | | | **8 hours** | | | | | |
| Set Theory – Simple and Compound Interest – Effective rate of Interest | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | | **ARITHMETIC AND GEOMETRIC SERIES** | | | | | **9 hours** | | | |
| Arithmetic and Geometric series-problems | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:3** | | **MATRIX** | | | | **9 hours** | | | | | |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | **VARIABLES, CONSTANTS AND FUNCTIONS** | | | | **9 hours** | | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order  Derivatives – Maxima and Minima – Application to Business Problems | | | | |
| **Unit:5** | | **ELEMENTARY INTEGRAL CALCULUS** | | **8 hours** |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions | | | | |
|  | | | | |
| **Unit:6** | | **CONTEMPORARY ISSUES** | | **2 hours** |
| Expert lectures, online seminars – webinars | | | | |
|  | | **Total Lecture hours** | **45 hours** | |
| **Text Book(s)** | | | | |
| 1 | Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21 | | | |
| 2 | Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi | | | |
|  | | | | |
| **Reference Books** | | | | |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House. | | | |
|  | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | |
| 3 | [https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) [ftPVXUYjs2g3YiaY0sEfwW-jg5L](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) | | | |
|  | | | | |
| Course Designed By: Dr.A.Manonmani ,Dr. | | | | |
|  | | | | |

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

****

Fourth Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 43A | **CORPORATE ACCOUNITNG - II** | **L** | | **T** | | **P** | **C** |
| **Core VIII** | | | |  | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of public sector accounts | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Enable students to account for mergers and acquisitions as per Accounting Standard 14. 2. Equip students with knowledge of accounting for internal and external reconstruction of companies. 3. Train students in preparing profit and loss accounts and balance sheets of banking companies in the new format. 4. Develop an understanding of life and general insurance company accounts in the revised format. 5. Enable students to prepare consolidated balance sheets of holding companies with necessary adjustments. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | **Understand** the accounting treatment for mergers and acquisitions in accordance with Accounting Standard 14. | | | | | | | K2 | |
| CO2 | | Apply methods to compute purchase consideration and prepare journal entries and ledger accounts in merger and acquisition scenarios. | | | | | | | K3 | |
| CO3 | | Prepare financial statements of banking and insurance companies in the prescribed formats.. | | | | | | | K3 | |
| CO4 | | Analyze the consolidated balance sheet of holding companies with necessary adjustments. | | | | | | | K4 | |
| CO5 | | Examine the effects of mutual owing, unrealized profits, and asset revaluation on group financial statements. | | | | | | | K4 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **13 hours** | | | | |
| Mergers (amalgamations) and Acquisitions (absorption) as per Accounting Standard 14.  Calculation of purchase consideration under different methods – Journal entries  and Ledger accounts in the books of Vendor Companies and Purchasing Company. | | | | | | | | | | |
| **Unit:2** | | |  | | | **15 hours** | | | | |
| Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes) | | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | | |
| Banking Company Accounts–Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted – Provisions for NPA. | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Insurance Company Accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet–General Insurance–Fire and Marine only– Revenue Account and Balance Sheet | | | | | | | | | | |
| **Unit:5** | | |  | | **15 hours** | | | | | |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings) | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | R.L.Gupta andM. RadhaswamyAdvancedAccountsNew Delhi,SultanChand. | | | | | | | | | |
| 2 | AdvancedAccountingvolume IISPIyengarSultanChand&Sons2013edition | | | | | | | | | |
| 3 | AdvancedaccountancyVolume IISNMaheshwari&SKMaheshwari VikasPublicationHousePvtLtd; 10th revised edition, 2013 | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| CorporateAccountingT.S.Reddy &A.MurthyMargham Publications Reprint 2015 | | | | | | | | | | |
|  | | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | M | S | S |

****

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 43B | **Company Law** | **L** | | **T** | | **P** | **C** |
| **Core IX** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Company Law | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Provide students with a foundational understanding of the nature, characteristics, and types of companies. 2. Equip learners with knowledge about the legal documents essential for company formation, including MOA and AOA. 3. Familiarize students with different types of shares and debentures and their modes of issue. 4. Help students understand the roles, powers, and responsibilities of directors and company secretaries. 5. Enable students to comprehend the legal procedures and requirements for conducting various company meetings. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Understand the essential features and types of companies, along with the concept of lifting the corporate veil. | | | | | | | K2 | |
| CO2 | | Understand the purpose and content of the Memorandum and Articles of Association, and distinguish between them. | | | | | | | K2 | |
| CO3 | | Demonstrate procedures for issuing various types of shares and debentures in compliance with legal norms. | | | | | | | K3 | |
| CO4 | | Analyze the powers, duties, and liabilities of directors and the legal position of the company secretary. | | | | | | | K4 | |
| CO5 | | Interpret the procedures and legal requirements for convening and conducting valid company meetings. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **12 hours** | | | | |
| Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Formation of Company- Online Filing of Documents- Promoters – Legal Position. | | | | | | | | | | |
| **Unit:2** | | |  | | | **12 hours** | | | | |
| Memorandum of association-forms–contents –articles of association – forms and contents- procedures for alteration-the Doctrine of Indoor management-distinguish between memorandum and articles. Prospectus: Meaning-Types - Contents of Prospectus - Liabilities for Misstatement in Prospectus. | | | | | | | | | | |
| **Unit:3** | | |  | | **12 hours** | | | | | |
| Shares: Meaning-Types-Issue of shares on Private placement-Book Building - Preferential basis- Rights issue-Bonus Shares- Sweat Equity Shares- ESOPs. Debentures: Meaning- Types- Shares vs. Debentures | | | | | | | | | | |
| **Unit:4** | | |  | | **12 hours** | | | | | |
| Directors: Meaning - Appointment - Qualifications – Powers-Duties-Liabilities - Classification of Directors including Women Directors, Independent Directors, Small Shareholders Directors - DIN. Company Secretary–appointment, legal position– Qualification – duties and liabilities of a Secretary. | | | | | | | | | | |
| **Unit:5** | | |  | | **10 hours** | | | | | |
| Company Meetings: Meetings of Shareholders and Board of Directors -Convening and Conduct of Meetings – Requisites of a Valid Meeting – Postal Ballot – Meeting through Video Conferencing – Resolutions - Types - Quorum - Proxy. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor–CompanyLawAndSecretarialPractice | | | | | | | | | |
| 2 | P.P.S.Gogna–Textbook ofCompanyLaw | | | | | | | | | |
| 3 | P.K.Ghosh-Textbook ofCompanySecretarialPractice | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| KuchaalM.C-SecretarialPractice | | | | | | | | | | |
|  | | | | | | | | | | |

****

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | M | S | S | S | M |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 43P |  | | **L** | | **T** | **P** | **C** |
| **Core- X** | | | **Computer Application - Practical (MS Word, Excel , Power Point , Access and Tally )** | |  | | **-** | **4** | **3** |
| **Pre-requisite** | | | **Basics knowledge in MS Word, MS Excel MS Power Point MS Access and Tally** | | **Syllabus**  **Version** | | 2025-  2026 | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Acquire and apply the computer applications indifferent aspects of business 2. Get an insight knowledge on MS-office 3. To inculcate knowledge over programs in Tally. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | |
| 1 | Remember the basic concepts of computer applications using MS Office for business transactions. | | | | | K2 | | | |
| 2 | Create and prepare programs using the Tally package. | | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
|  |  |  | **MS WORD, MS EXCEL, MS POWER POINT and MS ACCESS** | | **30**  **Hours** | |  |  |  |
| 1. Create the front page of a News Paper. 2. Type a document and perform the following:    1. Change a paragraph in to two columncashbook.    2. Change a paragraph using bullets(or)numberingformat.    3. Find any word and replaceitwithanotherwordindocument.   3.Prepare a mail merge for an interview call letter.  4 Develop the Students Mark List worksheet and calculate total,average andsaveit.SpecifytheResultalso(Fieldnames:S.NO,Nameofthestudent,course,mark1,mark2,mark3,total,averageandresult).  5.Design a chart projecting the cash estimate of a concern in the forth coming years.  6.Create a Pivot table showing the performance of the salesmen’s.  7..Design slide for a product of your choice, includes the picture of the product and demonstration and working(minimum three slides)  8.Createashowprojectingtheactivitiesofyourdepartmentduringtheacademicyear.  9 Create forms for the simple table ASSETS  10. Create report for the PRODUCT database. | | | | | | | | | |
|  |  |  | **Tally** | **30Hours** |  |  |  |  |  |
| 1. Company Creation and Alteration ,Creating and Displaying Ledger 2. Voucher Creation,Voucher Alteration and Deletion 3. Inventory Information–Stock Summary , Godown Creation and alteration 4. Final Accounts   5.GST Setup (Activation) in Tally.ERP9  6. Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9  7. Creating Sales and Purchase Ledgers for GST Compliance in Tally.ERP9  8. Creating Expenses and Income Ledgers without GST Compliance in Tally.ERP9  **9.**Creating Service Ledger with GST Compliance in Tally.ERP9  10. Record Expenses with GST in Purchase Voucher  chase cloth from MR. B, 50 mtr at RS 500 per mtr with GST 18%.  While paying to MR. B he allowed discount of RS 1000 and accept RS  24000 as full and final settlement  Purchase cloth from MR. B, 50 mtr at RS 500 per mtr with GST 18%.  While paying to MR. B he allowed discount of RS 1000 and accept RS  24000 as full and final settlement  Purchase cloth from MR. B, 50 mtr at RS 500 per mtr with GST 18%.  While paying to MR. B he allowed discount of RS 1000 and accept RS  24000 as full and final settlement | | | | | | | | | |



|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | S | S |

S-Strong;M-Medium; L-Low

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 4AD | **TITLEOFTHECOURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIED IV** | | | **BUSINESS STATISTICS** | **3** | | | **-** | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge eon statistics for business** | **Syllabus Version** | | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | | |
| **The main objectives of the course are to:**   1. Provide basic conceptual knowledge on the applications of statistics in business. 2. Enable students to solve business problems using statistical operations. 3. Offer detailed instruction on the measurement of dispersion. 4. Develop knowledge on the application of correlation and regression for business operations, as well as Index Numbers and Time Series analysis. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric mean, and different types of data collection. | | | | | K2 | | | |
| 2 | Recall measures of dispersion. | | | | | K1 | | | |
| 3 | Execute correlation and regression analysis. | | | | | K3 | | | |
| 4 | Understand the Index Numbers | | | | | K2 | | | |
| 5 | Analyze the Timeseries | | | | | K4 | | | |
| **K1**–Remember;**K2**–Understand;**K3**–Apply;**K4**–Analyze;**K5**–Evaluate;**K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **INTRODUCTIONS** | | | **9 hours** | | | | |
| Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods – Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, and Harmonic Mean. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **MEASURESOFDISPERSION** | | | **9 hours** | | | | |
| Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **CORRELATIONANDREGRESSIONANALYSIS** | | | **9 hours** | | | | |
| Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis– Coefficient of Concurrent Deviation | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **INDEXNUMBERS** | | | **8 hours** | | | | |
| Index Numbers (Price Index only) – Methods of Construction – Wholesale and Cost of Living Indices – Weighted Index Numbers: Laspeyres’ Method, Paasche’s Method, Fisher’s Ideal Index (excluding tests of adequacy of index number formulae). | | | | | | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | | |
| **Unit:5** | | **TIMESERIES** | | **8 hours** |
| Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) – Methods of Sampling – Sampling and Non-sampling Errors (theoretical aspects only). | | | | |
|  | | | | |
| **Unit:6** | | **CONTEMPORARYISSUES** | | **2 hours** |
| Expert lectures, online seminars –webinars | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **45 hours** | |
| **TextBook(s)** | | | | |
| 1 | Statistical Methods byS.P.Gupta | | | |
| 2 | BusinessMathematicsand StatisticsbyP. Navaneetham | | | |
| 3 | StatisticsbyR.S.N.Pillai andV. Bagavathi | | | |
| 4 | EconomicandBusiness StatisticsbyM.SivathanuPillai | | | |
|  | | | | |
| **ReferenceBooks** | | | | |
| 1 | Statistics-Theory,Methods&ApplicationbyD.C.Sancheti andV.K. Kapoor | | | |
| 2 | AppliedGeneral Statistics byFrederickE.Croxton and DudleyJ.Cowden | | | |
|  | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> | | | |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) | | | |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) | | | |
|  | | | | |
| CourseDesigned By: | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | S | S |

S-Strong;M-Medium;L-Low



Fifth Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 53A | | Financial Management | | **L** | **T** | | **P** | **C** |
| **Core XI** | | | |  | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Financial | | **Syllabus version** | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| **The main objectives of this course are to:**   1. Provide students with a clear understanding of the fundamental concepts and scope of financial functions and management. 2. Equip students with knowledge of various sources of finance and their application in business decisions. 3. Develop an understanding of financing decisions, cost of capital, and leverage analysis. 4. Explain capital structure theories, dividend policies, and working capital management strategies. 5. Introduce capital budgeting techniques and enable students to analyze investment decisions using practical problem-solving methods. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | **Define** key financial management concepts and **identify** various sources of finance. | | | | | | | | K1 | |
| CO2 | **Calculate** the cost of capital from different sources and **explain** the effects of operating and financial leverage. | | | | | | | | K2 | |
| CO3 | **Analyze** factors influencing capital structure and **compare** theories related to capital structure and dividend policy. | | | | | | | | K4 | |
| CO4 | **Demonstrate** effective working capital management, including cash and receivables management strategies. | | | | | | | | K3 | |
| CO5 | **Evaluate** capital budgeting techniques such as Payback Period, Net Present Value, Internal Rate of Return, and Profitability Index for investment decisions. | | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | (Theory Only) | | | | **17hours** | | | | |
| Financial Function: Meaning – Definition and scope of finance functions – Objectives of financial management – Profit maximization and Wealth maximization. Sources of finance – Short term: Bank sources – Long term: Shares, Debentures, Preferred Stock, Debt. | | | | | | | | | | |
| **Unit:2** | | (Problem & Theory Questions) | | | | **18 hours** | | | | |
| Financing Decision: Cost of Capital – Cost of specific sources of capital: Equity, Preferred Stock, Debt, Reserves – Weighted Average Cost of Capital – Operating Leverage and Financial Leverage. | | | | | | | | | | |
| **Unit:3** | | (Theory Only) | | | **18hours** | | | | | |
| Capital Structure – Factors influencing capital structure – Optimal capital structure – Theories of Capital Structure – Dividend: Meaning, Classification – Sources available for Dividends – Dividend Policy - Determinants of Dividend Policy. | | | | | | | | | | |
| **Unit:4** | | (Theory Only) | | | **17hours** | | | | | |
| Working Capital Management: – Concepts – Importance – Determinants of working capital. Cash Management: Motive for holding cash – Objectives and strategies of cash management. Receivable Management: Objectives – Cost of credit extension, benefits – Credit policies – Credit terms – Collection policies. | | | | | | | | | | |
| **Unit:5** | | (Problem & Theory Questions) | | | **18hours** | | | | | |
| Capital Budgeting – Meaning – Objectives –Types of capital budgeting: Payback Period - Net Present Value (NPV) - Internal Rate of Return (IRR) - Profitability Index. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | **2hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **90--hours** | | | | |

|  |  |
| --- | --- |
| **TextBook(s)** | |
| 1 | SNMaheshwari,FinancialManagementPrinciplesandPractice. |
| 2 | KhanandJain,FinancialManagement. |
| 3 | SharmaandSashi Gupta, FinancialManagement |
| **ReferenceBooks** | |
| IMPandey,FinancialManagement. | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 53B | **TITLEOFTHECOURSE** | | **L** | | | **T** | **P** | | **C** |
| **Core XII** | | | | **ENTREPRENEURIAL DEVELOPMENT** | | **5** | | | **-** | **-** | | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Entrepreneurial Development** | | **Syllabus version** | | | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | | | | |
| **The main objectives of this course are to:**  1. Introduce the concept, types, and functions of entrepreneurship and the qualities required to become a successful entrepreneur. 2. Enable students to understand the process of setting up a start-up, including project identification and feasibility analysis. 3. Familiarize students with various institutional services and agencies supporting entrepreneurship development. 4. Provide knowledge on financial support systems available for entrepreneurs from various financial institutions. 5. Create awareness about government incentives, subsidies, and the role of entrepreneurs in export promotion and import substitution. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | | | | |
| 1 | | **Define** the basic concepts of entrepreneurship, including types, characteristics, and phases of EDP. | | | | | | K1 | | | | |
| 2 | | **Identify and explain** the steps involved in the start-up process and government initiatives like "Make in India. | | | | | | K2 | | | | |
| 3 | | **Analyze** the role and services of various institutional support systems in promoting entrepreneurship. | | | | | | K3 | | | | |
| 4 | | **Compare and evaluate** financial assistance provided by different financial institutions and venture capitalists. | | | | | | K4 | | | | |
| 5 | | **Examine** the benefits of incentives, subsidies, and the entrepreneur's role in promoting exports and reducing imports. | | | | | | K3 | | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | | | |
| Entrepreneurship: Meaning – Types - Qualities of an Entrepreneur - Classification of Entrepreneurs. Factors Influencing Entrepreneurship - Functions of Entrepreneurs - Phases of Entrepreneurship Development Programs (EDP) - Development of Women Entrepreneurs and Rural Entrepreneurs. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:2** | | |  | | | **15hours** | | | | | | |
| The start-up process: Project identification – Selection of the product – Project formulation – Evaluation – Feasibility analysis – Project report – Start-up initiatives by Government – Policy initiatives – Make in India. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:3** | | |  | | | **15hours** | | | | | | |
| Institutional Services to Entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC, KUIC, and Commercial Banks. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:4** | | |  | | | **15hours** | | | | | | |
| Institutional Finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCO, LIC, GIC, UTI, SIPCOT, SIDBI, Commercial Banks, and Venture Capital. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:5** | | |  | | | **13hours** | | | | | | |
| Incentives and Subsidies – Subsidized Services – Subsidy for Market Transport – Seed Capital Assistance – Taxation Benefits to SSI – Role of Entrepreneurs in Export Promotion and Import Substitution. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | | | |
| **TextBook(s)** | | | | | | | | | | | | |
| 1 | SrinivasanN.P.-Entrepreneurial Development | | | | | | | | | | | |
| 2 | Saravanavel-EntrepreneurialDevelopment | | | | | | | | | | | |
| 3 | VasantDesai-Projectmanagement | | | | | | | | | | | |
| 4 | JayashreeSuresh -Entrepeneurialdevelopment | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | |
| 1 | Holt -Entrepreneurship -New VentureCreation | | | | | | | | | | | |
| 2 | J.S.Saini&S.I. Dhameja -Entrepreneurship andsmallbusiness. | | | | | | | | | | | |
| 3 | P.C.Jain-Handbookfor New Entrepreneurs | | | | | | | | | | | |
| 4 | Dr.C.B. Gupta &Dr. S.S.Khanka-EntrepreneurshipandSmallBusiness | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | | | | | | | | | |
| 1 | <https://www.youtube.com/watch?v=hBDQGEwAvJ4> | | | | | | | | | | | |
| 2 | <https://www.youtube.com/watch?v=vXKoRWAhJVg> | | | | | | | | | | | |
| 3 | [https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1Dh](https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN) [BVK0RCAIN](https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN) | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| CourseDesigned By: | | | | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | M | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | M | S | S | S |

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



|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 53C | **Cost Accounting** | **L** | | **T** | | **P** | **C** |
| **Core XIII** | | |  | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge of Costing | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| **The main objectives of this course are to:**   1. Understand the basic concepts, scope, and classification of cost accounting. 2. Learn various costing methods and prepare cost sheets and tenders. 3. Gain knowledge in material and labour cost control techniques. 4. Understand overhead classification and the basics of activity-based costing. 5. Learn process, operating, and contract costing, and reconciliation of cost and financial accounts. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | |
| CO1 | Understand the concepts and classifications of costs and prepare cost sheets for various business scenarios. | | | | | | | K2 | |
| CO2 | Apply knowledge of material control techniques, including EOQ, ABC analysis, and methods of valuing material issues. | | | | | | | K3 | |
| CO3 | **Analyze the systems of wage payment, causes and control of idle time and labour turnover, and evaluate the classification and absorption of overheads.** | | | | | | | K4 | |
| CO4 | Explain the features and procedures of process costing, including handling of normal and abnormal losses. | | | | | | | K2 | |
| CO5 | Demonstrate the application of operating costing and contract costing techniques, and perform reconciliation of cost and financial accounts. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | |  | | | **17 hours** | | | | |
| **Cost Accounting** – Definition, Meaning and Scope – Concepts and Classification – Costing as an Aid to Management – Types and Methods of Costing – Elements of Cost – Preparation of Cost Sheet and Tender. | | | | | | | | | |
| **Unit:2** | |  | | | **18hours** | | | | |
| **Material Control:** Levels of Material Control – Need for Material Control – Economic Order Quantity (EOQ) – ABC Analysis – Perpetual Inventory – Purchase and Stores Control: Purchasing of Materials – Procedures and Documentation Involved in Purchasing – Requisition for Stores – Stores Control – Methods of Valuing Material Issues. | | | | | | | | | |
| **Unit:3** | |  | | **18 hours** | | | | | |
| Labour: Systems of Wage Payment – Idle Time – Control over Idle Time – Labour Turnover.  Overheads: Classification of Overheads – Allocation and Absorption of Overheads.  **Activity-Based Costing (ABC):** Basic Elements of ABC –Under-Costing and Over-Costing and Their Impact on Profitability – Cost Hierarchy – Cost Assignment using ABC System. [only introduction level]. | | | | | | | | | |
| **Unit:4** | |  | | **18 hours** | | | | | |
| **Process Costing -** Features of Process Costing – Process Losses, Wastage, Scrap – Normal Process Loss – Abnormal Loss – Abnormal Gain. (Excluding Inter-Process Profits and Equivalent Production) | | | | | | | | | |
| **Unit:5** | |  | | **17 hours** | | | | | |
| Operating Costing-Contract Costing– Reconciliation of Cost and Financial Accounts. | | | | | | | | | |



|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
| **Unit:6** | | **Contemporary Issue** | **2hours** |
| Expert lectures, online seminars –webinars | | | |
|  | | **Total Lecture hours** | **90hours** |
| **TextBook(s)** | | | |
| 1 | S.P.JainandK.L.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi.Edn.2005 | | |
| 2 | R.S.N.PillaiandV.Bagavathi  ,“CostAccounting”,S.ChandandCompanyLtd.,NewDelhi.Edn.2004 | | |
| 3 | S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005. | | |
| **ReferenceBooks** | | | |
| V.KSaxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005. | | | |
| M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005. | | | |
|  | | | |
|  | | | |
|  | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingwithProgrammeOutcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | M |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 53D | **INCOME TAX** | | **L** | **T** | | **P** | **C** |
| **Core XIV** | | | |  | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of INCOMETAX | | **Syllabus**  **version** | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| **The main objectives of this course are to:**   1. Understand the fundamental concepts and provisions of the Income Tax Act, including the scope of income and residential status. 2. Gain knowledge of the five heads of income, with detailed understanding of salary and house property income. 3. Learn to compute taxable income from business or profession and other sources. 4. Understand the rules relating to capital gains and deductions from gross total income. 5. Acquire the ability to compute total income and tax liability, including set-off and carry forward of losses, aggregation, and assessment of individuals. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Enumerate the basic principles and key definitions under the Income Tax Act. | | | | | | | K1 | |
| CO2 | | Explain the various heads of income as per the Act. | | | | | | | K2 | |
| CO3 | | Understand the provisions related to income from other sources and business/profession. | | | | | | | K2 | |
| CO4 | | Examine the deductions available from gross total income under relevant sections. | | | | | | | K3 | |
| CO5 | | Compute the total income and tax liability of an individual, including set-off and carry forward of losses. | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **16hours** | | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income– Charge of Tax– Residential Status–Exempted Income. | | | | | | | | | | |
| **Unit:2** | | |  | | | **18hours** | | | | |
| Heads of Income: Income from Salaries–Income from House Property | | | | | | | | | | |
| **Unit:3** | | |  | | **18hours** | | | | | |
| Profit and Gains of Business or Profession–Income from Other Sources | | | | | | | | | | |
| **Unit:4** | | |  | | **18 hours** | | | | | |
| Capital Gains –Deductions from Gross Total Income. | | | | | | | | | | |
| **Unit:5** | | |  | | **18hours** | | | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Income tax law and practice-V.P.Gaur&D.B.Narang | | | | | | | | | |
| 2 | Incometaxlawandpractice -H.C.MehrotraandS.P.Goyal | | | | | | | | | |
| 3 | Incometaxlawandpractice-BhagwathiPrasad | | | | | | | | | |
| 4 | Income tax law and Practice -Dr . T. Srinivasan , Vijay Nicole Imprints Pvt., Chennai | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| IncometaxTheory,law &practice-T.S.Reddy&Y.HariPrasadReddy | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 5EA | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective I A** | | | | Business Environment | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of Business Environment | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the concept, nature, and significance of the business environment and its political, cultural, legal, economic, and social components. 2. Analyze the role of government and constitutional provisions affecting business in India. 3. Examine the social environment, including cultural heritage, social attitudes, and social responsibilities of business. 4. Understand key economic parameters and their influence on business decisions and planning. 5. Gain knowledge of the financial environment, including financial institutions, regulatory bodies, and capital markets. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Understand the concept of business environment and analyze its impact on business and strategic decisions. | | | | | | | K1 | |
| CO2 | | Examine the political environment and legal provisions related to business in India. | | | | | | | K3 | |
| CO3 | | Describe the social and cultural factors influencing business practices. | | | | | | | K2 | |
| CO4 | | Analyze the economic environment and evaluate its effect on business decisions. | | | | | | | K3 | |
| CO5 | | Gain insight into the financial environment, including the role of institutions like RBI, stock exchanges, and NBFCs. | | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | |
| The concept of Business Environment – its nature and significance – Brief overview of political, cultural, legal, economic, and social environments and their impact on business and strategic decisions. | | | | | | | | | | |
| **Unit:2** | | |  | | | **15hours** | | | | |
| Political Environment - Government Role and Business relationship in India - Provisions of Indian constitution pertaining to business. | | | | | | | | | | |
| **Unit:3** | | |  | | **15hours** | | | | | |
| Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities – joint family systems -linguistic and religious groups-Types of social organization – social responsibilities of business. | | | | | | | | | | |
| **Unit:4** | | |  | | **15hours** | | | | | |
| Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment – Per-capita income and their impact on business decisions-Five Year Planning. | | | | | | | | | | |
| **Unit:5** | | |  | | **13hours** | | | | | |
| Financial Environment – Financial System – Commercial Banks – Financial Institutions – RBI – Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs). | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Sankaran.S.- BusinessEnvironment | | | | | | | | | |
| 2 | FrancisCherunilam - BusinessEnvironment | | | | | | | | | |



|  |  |
| --- | --- |
| 3 | Aswathappa-BusinessEnvironment |
| **ReferenceBooks** | |
| 1 | Daasgupta&Sengupta-GovernmentandBusinessinIndia. |
| 2 | Srinivasan.K.-Productivityandsocial Environment |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 |  |
| 2 |  |
| 4 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mappingwithprogramme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | M |
| **CO4** | S | M | S | S | M |
| **CO5** | M | M | M | S | S |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 5EB | **TITLE OF THE COURSE** | **L** | | | | **T** | **P** | **C** |
| **Elective–I B** | | | | **Fintech and Digital Finance** | **5** | | | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Finance and Technology** | **Syllabus Version** | | | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the fundamental concepts of FinTech and Digital Finance. 2. Examine the evolution and ecosystem of FinTech innovations. 3. Explore the application of blockchain, AI, and other technologies in finance. 4. Analyze the digital payment systems and regulatory framework. 5. Assess the future trends and challenges in FinTech**.** | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | |
| **On the successful completion of the course, students will be able to:** | | | | | | | | | | | |
| 1 | | Understand the basic concepts and terminology of FinTech and Digital Finance. | | | | | | | K1 | | |
| 2 | | Explain the FinTech ecosystem and key innovations | | | | | | | K2 | | |
| 3 | | Apply the knowledge of digital payments, blockchain, and AI in financial services. | | | | | | | K3 | | |
| 4 | | Evaluate FinTech risks, security, and regulatory issues. | | | | | | | K4 | | |
| 5 | | Analyze future trends and disruptive impacts in financial systems | | | | | | | K5 | | |
| ***K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6–Create*** | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | |  | | | | **15 hours** | | | | |
| Financial Technology: Definition and scope – History and evolution of FinTech – FinTech ecosystem – Key components: Payment systems, Lending, WealthTech, InsurTech, RegTech – Differences between Traditional and FinTech – Overview of financial services innovation – Digital transformation in banking. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | |  | | | | **15 hours** | | | | |
| Digital Payments -Types of digital payments – UPI, e-wallets, NEFT, RTGS, IMPS – Cryptocurrencies and Central Bank Digital Currencies (CBDC). Lending Platforms - P2P lending – Crowdfunding – Digital lending platforms – Risk assessment and credit scoring using AI/ML. | | | | | | | | | | | |
| **Unit:3** | | |  | | | | **15 hours** | | | | |
| Blockchain – Distributed Ledger Technology (DLT) – Applications in financial services – Smart contracts – Crypto assets and tokenization – Case studies of Blockchain implementation in India and globally**.** | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | |  | | | | | **15 hours** | | | |
| Regulatory bodies and policies: RBI, SEBI, IRDAI, etc. – Guidelines for digital banking and FinTech operations – Cybersecurity issues in FinTech – KYC/AML compliance – Data privacy and consumer protection – Sandbox approach and innovation hubs. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:5** | | |  | | | | | **13 hours** | | | |
| Neobanks, Robo-advisors, Buy Now Pay Later (BNPL), Embedded Finance – FinTech in capital markets and insurance – AI/ML in risk management and customer engagement – Cross-border payments – ESG investing through FinTech platforms. | | | | | | | | | | | |
| **Unit:6** | | | **CONTEMPORARY ISSUES** | | | | | **2 hours** | | | |
| Expert lectures, online seminars– webinars | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1. | Susanne Chishti and Janos Barberis, “The FINTECH Book”, Wiley, 2016. | | | | | | | | | | |
| 2. | Arvind Narayanan et al., “Bitcoin and Cryptocurrency Technologies”, Princeton University Press, 2016. | | | | | | | | | | |
| 3. | Pranay Gupta, T. Mandy Tham, “Fintech: The New DNA of Financial Services”, World Scientific, 2018. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1. | Chris Skinner, “Digital Bank: Strategies to Launch or Become a Digital Bank”, Marshall Cavendish, 2014. | | | | | | | | | | |
| 2. | Douglas W. Arner et al., “FinTech and RegTech: Impact on Regulators and Banks”, Journal of Banking Regulation, 2017. | | | | | | | | | | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | | | | | | | | | |
| 1. | https://nptel.ac.in/courses/110/105/110105154/ | | | | | | | | | | |
| 2. | <https://swayam.gov.in/nd1_noc20_mg01> | | | | | | | | | | |
| 3. | <https://www.youtube.com/watch?v=6z6MrwLcMoo> | | | | | | | | | | |
| Course Designed By: | | | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Mapping Course Outcomes with Program Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | S | S |
| CO2 | M | S | S | M | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | M | S | S | S |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coursecode** | | | 5EC |  | | | **L** | **T** | | **P** | **C** |
| **Elective I C** | | | | **Fundamentals of Business Research** | | | **5** |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge about Research** | | | **Syllabus Version** | | 2025-  2026 | | |
| **CourseObjectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the basic concepts of Research 2. The basic objective of this course is to provide knowledge and understanding of basic principles of business research methods. | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | |
| On the completion of this course, students will be able to: | | | | | | | | | | | |
| 1 | | Write a literature review that synthesizes and evaluates literature in a specific topic area to justify a research questions. | | | | | | | | K1 | |
| 2 | | Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications | | | | | | | | K2 | |
| 3 | | Understand how research activities can be used to address business Problems | | | | | | | | K3 | |
| 4 | | Develop, present and defend a research proposal and prepare a research proposal | | | | | | | | K3 | |
| 5 | | To become acquainted with the scientific methodology in business | | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | |  | | | | **15--hours** | | | | |
| Business Research – Meaning – Scope and Significance – Utility of Business  research – Qualities a good researcher – Types of research- Quantitative and Qualitative research- Methods - Literature searching : concept, purposes and kinds; Writing a literature survey; Literature search through the internet; Relation of literature to research | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | |  | | | | **15--hours** | | | | |
| Research process – Research problem Identification in business, Selection and formulation of research problems –Concept of hypothesis formulation- Research design- concept, features and Principles of research design – Criteria of good research design | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:3** | | |  | | | **15--hours** | | | | | |
| Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork  and data collection. Types of data: primary and secondary; Importance of secondary data in business research; Primary data: methods of collecting primary data; Questionnaires: design, components and principles of questionnaire writing; Pilot testing and questionnaire administration; The research interviews: face-to- face, telephone interviews and computer assisted interviewing; Observation: concept and methods – pilot study | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | |  | | | **15--hours** | | | | | |
| Measurement and scaling techniques – Processing and analysis of data – Editing  and coding – Transcription and Tabulation | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:5** | | |  | | | **13--hours** | | | | | |
| Interpretations and report writing –Research proposal : purpose, types and structure; Writing research reports : reporting process, contents of the research report and style of writing; Typing and layout of the research report; Citations and references by using APA format; and Essentials of a good research report | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssues** | | **2hours** | | | | | | |
| Expertlectures,onlineseminars-webinars | | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75--hours** | | | | | | |
| **TextBook(s)** | | | | | | | | | | | |
| 1 | Research Methodology : C.R. Kothari | | | | | | | | | | |
| 2 | Research Methodology- P.Saravanavel | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | |
| 1 | Business Research Methods : Rummel & Ballaine | | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | | | | | | | | | | | |
| 1 |  | | | | | | | | | | |
| 2 |  | | | | | | | | | | |
| 4 |  | | | | | | | | | | |
| CourseDesignedBy: | | | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingCourseobjectivesandcourseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | S | M | M | M |
| **CO4** | S | M | M | S | M |
| **CO5** | S | M | M | S | S |



Sixth Semester

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 63A | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core- XV** | | | | MANAGEMENT ACCOUNTING | **6** | |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge of decision-making Accounting** | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Develop a conceptual understanding of management accounting and its relationship with cost and financial accounting. 2. Equip students with the skills to analyze and interpret financial statements using various tools. 3. Enable students to prepare Funds Flow and Cash Flow Statements in accordance with accounting standards. 4. Introduce the concepts of marginal costing and break-even analysis for effective decision-making. 5. Provide knowledge on the preparation and control of budgets as part of financial planning and control. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the nature and scope of Management Accounting. | | | | | | | K2 | |
| CO2 | | Understand different types of ratios and their applicability in financial analysis. | | | | | | | K2 | |
| CO3 | | Demonstrate an understanding of the meaning, objectives, and preparation of Fund Flow and Cash Flow Statements as per AS-3. | | | | | | | K3 | |
| CO4 | | Apply marginal costing techniques in solving management problems. | | | | | | | K4 | |
| CO5 | | Know the methods of preparing different types of budgets. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **16hours** | | | | |
| Management Accounting –Meaning–Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting. Financial Statement Analysis: Meaning - Objectives -Tools used for Financial Statement Analysis: Comparative Statements Analysis-Common Size Statements Analysis-Trend Analysis. | | | | | | | | | | |
| **Unit:2** | | |  | | | **18hours** | | | | |
| Ratio Analysis–Analysis of liquidity –Solvency and Profitability–Construction of Balance Sheet. | | | | | | | | | | |
| **Unit:3** | | |  | | **18hours** | | | | | |
| Funds Flow Statement: Meaning - objectives - Preparation of Funds Flow Statement. Cash flow Statement: Meaning – Importance - Preparation of Cash flow Statement as Per AS-3 | | | | | | | | | | |
| **Unit:4** | | |  | | **18hours** | | | | | |
| Marginal Costing and Break-Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. | | | | | | | | | | |
| **Unit:5** | | |  | | **18hours** | | | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of Cash Budget, Sales Budget, Purchase Budget, Material budget, Flexible Budget. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | ManagementAccounting - Principles&Practice,SashiKGupta&R.K.Sharma,KalyaniPublishers,Thirteenth Revised Edition 2016. | | | | | | | | | |
| 2 | ManagementAccounting -Principles&Practice,Dr.S.N.Maheshwari,Dr.S.N.Mittal | | | | | | | | | |



|  |  |
| --- | --- |
|  | MahavirPublicationsSeventhEdition,2017. |
| 3 | S.K.Bhattacharya,“AccountingandManagement”,VikasPublishingHouse. |
| **ReferenceBooks** | |
| 1 | ManagementaccountingR.S.N.Pillai,Bagavathi.S.Chand4thEditionand2016. |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 |  |
| 2 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mappingwithprogrammeoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 63B |  | | **L** | **T** | | **P** | **C** |
| **Core XVI** | | | **Principles of Auditing** | | **6** |  | |  | **4** |
| **Pre-requisite** | | | Basic knowledge of Auditing | | **Syllabus rsion** | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Provide a comprehensive understanding of auditing principles, origin, objectives, and types. 2. Familiarize students with internal control systems, vouching techniques, and audit documentation. 3. Develop knowledge about the verification and valuation of assets and liabilities and related auditor responsibilities. 4. Equip students with the procedures and legal requirements involved in auditing joint stock companies. 5. Introduce students to investigative auditing, computerized account audits, forensic auditing, and related legal frameworks. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Understand the fundamental principles, objectives, and types of auditing. | | | | | | | K2 | |
| CO2 | Apply internal control procedures and vouching techniques in auditing practice. | | | | | | | K3 | |
| CO3 | Analyze the verification and valuation process of assets and liabilities. | | | | | | | K4 | |
| CO4 | Explain the roles, rights, and duties of auditors in joint stock companies. | | | | | | | K2 | |
| CO5 | Describe the procedures for investigation, computerized audits, and forensic auditing including relevant legal frameworks. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
| **Unit:1** | |  | | | **18hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of  an Auditor – Audit Programmes. | | | | | | | | | |
| **Unit:2** | |  | | | **18hours** | | | | |
| Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers.  Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. | | | | | | | | | |
| **Unit:3** | |  | | **16hours** | | | | | |
| Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret  Reserves. | | | | | | | | | |
| **Unit:4** | |  | | **18hours** | | | | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of  Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types. | | | | | | | | | |
| **Unit:5** | |  | | **18hours** | | | | | |
| Investigation–Objectives of Investigation–Audit of Computerised Accounts –Electronic Auditing– Investigation under the provisions of Companies Act. Forensic Audit : meaning, importance, Relevant Law and Regulations - Indian Evidence Law - Cyber Forensic (only introductory level) | | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **90hours** | | | | | |
|  | | | | | | | | | |



|  |  |
| --- | --- |
| **TextBook(s)** | |
| 1 | B.N.Tandon, “Practical Auditing”,SChandCompanyLtd |
| 2 | F.R.MDePaula,“Auditing-theEnglishlanguage SocietyandSirIsaacPitmanandSonsLtd,London |
| 3 | SpicerandPegler,“Auditing:Khatalia’sAuditing” |
| **ReferenceBooks** | |
| KamalGupta,“Auditing“,TataMcgriallPublications | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | M | S | S | S |
| **CO4** | M | S | M | M | S |
| **CO5** | M | M | M | M | S |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 63C | **Investment and Portfolio Management** | **L** | | **T** | | **P** | **C** |
| **Core XVII** | | | |  | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic Knowledge of Management**  **Investment** | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Explain various alternatives of investment. 2. Describe the classification of investment markets. 3. Perform fundamental analysis before investing. 4. Evaluate various types of fundamental analysis. 5. Analyze optimum portfolio construction and management. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Recalling various alternatives of investment | | | | | | | K1 | |
| CO2 | | Compare the features of various investment markets. | | | | | | | K2 | |
| CO3 | | Analyze investments using fundamental analysis. | | | | | | | K4 | |
| CO4 | | Apply technical analysis for evaluating investments. | | | | | | | K3 | |
| CO5 | | Create an optimum portfolio for investment. | | | | | | | K6 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **16hours** | | | | |
| Investment: Meaning, Nature and scope of Investment– Importance of Investment –Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India. | | | | | | | | | | |
| **Unit:2** | | |  | | | **18hours** | | | | |
| Investment Alternatives– Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme–LIC. Credit Rating: Meaning- Objectives- Procedure- Credit Rating Agencies in India. | | | | | | | | | | |
| **Unit:3** | | |  | | **18hours** | | | | | |
| Capital Market –New issue Market and stock exchanges in India–BSE–NSE–Kinds of Trading activity–Listing of Securities–SEBI and its Role and guidelines. | | | | | | | | | | |
| **Unit:4** | | |  | | **18hours** | | | | | |
| Security Analysis - Fundamental Analysis: Economic Analysis – Industry Analysis – Company  Analysis. Technical Analysis: Assumption - Dow Theory-Efficient Market Theory- Random Walk Theory- Elliott Wave Theory. | | | | | | | | | | |
| **Unit:5** | | | (Theory only) | | **18hours** | | | | | |
| Portfolio Management: Meaning-Scope -Portfolio Evaluation- Portfolio Revision Theories of Portfolio Management: Markowitz Model-Elliott Wave Theory Sharpe’s Index Model – Trenor’s Performance Index- Capital Asset Pricing Theory | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | InvestmentManagement -FrancisCherunlillum | | | | | | | | | |
| 2 | InvestmentManagement-KhanandJain | | | | | | | | | |
| 3 | InvestmentManagement -PreetiSingh | | | | | | | | | |

****

|  |
| --- |
| **ReferenceBooks** |
| InvestmentManagement -V.K.Balla |
| InvestmentManagement -V.GangadhaRamesh Babu |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |



|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 6EA | **TITLE OF THE COURSE** | **L** | | | | | **T** | **P** | **C** |
| **Elective–II A** | | | | **INSURANCE AND RISK MANAGEMENT** | **5** | | | | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of insurance and risk management** | **Syllabus Version** | | | | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the fundamental concepts of insurance and risk. 2. Learn the classification and functions of insurance. 3. Study the risk management process in business and personal finance. 4. Understand the legal framework of insurance in India. 5. Explore the modern trends and issues in insurance and risk management. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | |
| **On the successful completion of the course, students will be able to:** | | | | | | | | | | | | |
| 1 | | Understand the fundamental concepts and the need for insurance | | | | | | | K1 | | | |
| 2 | | Identify and classify different types of insurance and their functions | | | | | | | K2 | | | |
| 3 | | Apply the principles of risk management in business and personal finance | | | | | | | K3 | | | |
| 4 | | Analyze the legal and regulatory framework governing insurance in India | | | | | | | K4 | | | |
| 5 | | Evaluate emerging issues and practices in insurance and risk management | | | | | | | K5 | | | |
| ***K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6–Create*** | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:1** | | | **INTRODUCTION TO INSURANCE AND RISK MANAGEMENT** | | | | **15 hours** | | | | | |
| Concept of risk and uncertainty – Classification of risk – Sources of risk – Methods of handling risk – Meaning and nature of insurance – Evolution and role of insurance – Types of insurance – Life and general – Functions and principles of insurance – Risk pooling and risk transfer. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:2** | | | **TYPES OF INSURANCE AND POLICY STRUCTURE** | | | | **15 hours** | | | | | |
| Life insurance – Health insurance – Motor insurance – Fire insurance – Marine insurance – Agricultural insurance – Liability insurance – Reinsurance – Insurance products and policies – Contract elements – Policy structure – Premium and bonus – Underwriting process – Claim settlement procedure. | | | | | | | | | | | | |
| **Unit:3** | | | **RISK MANAGEMENT PROCESS** | | | | **15 hours** | | | | | |
| Steps in risk management – Risk identification and evaluation – Risk control strategies – Risk financing techniques – Retention and transfer – Application of risk management in business and personal finance – Role of insurance in risk management – Case studies. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:4** | | | **LEGAL AND REGULATORY FRAMEWORK** | | | | | **13 hours** | | | | |
| Insurance laws in India – IRDAI: powers and functions – Insurance Act, 1938 – LIC Act, 1956 – General Insurance Business (Nationalization) Act, 1972 – Consumer protection and grievance redressal in insurance – Ethics and corporate governance in insurance – Recent reforms in the insurance sector. | | | | | | | | | | | | |
| **Unit:5** | | | **EMERGING TRENDS IN INSURANCE** | | | | | **15 hours** | | | | |
| Digitalization in insurance – InsurTech and automation – Microinsurance and inclusive insurance. Global practices in insurance – Climate risk insurance – Cyber insurance – Role of analytics and AI in risk prediction – Public-private partnerships in insurance. | | | | | | | | | | | | |
| **Unit:6** | | | **CONTEMPORARY ISSUES** | | | | | **2 hours** | | | | |
| Expert lectures, online seminars– webinars | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1. | George E. Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson Education, 2021. | | | | | | | | | | | |
| 2. | Mishra M.N., Insurance: Principles and Practice, S. Chand Publishing, 2022. | | | | | | | | | | | |
| 3. | Gupta P.K., Insurance and Risk Management, Himalaya Publishing House, 2020. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1. | Black, Kenneth & Harold Skipper, Life and Health Insurance, Pearson Education, 2017. | | | | | | | | | | | |
| 2. | Emmett J. Vaughan & Therese Vaughan, Fundamentals of Risk and Insurance, Wiley India, 2018. | | | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | | | | | | | | | | |
| 1. | <https://onlinecourses.nptel.ac.in/noc23-mg70> | | | | | | | | | | | |
| 2. | <https://www.irda.gov.in> | | | | | | | | | | | |
| 3. | <https://swayam.gov.in/nd1_noc23_mg54/preview> | | | | | | | | | | | |
| Course Designed By: | | | | | | | | | | | | |

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

\*S – Strong; M – Medium; L – Low

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 6EB | **TITLE OF THE COURSE** | **L** | | | | | **T** | **P** | **C** |
| **Elective–II B** | | | | **BEHAVIOURAL FINANCE** | **5** | | | | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Behavior and Finance** | **Syllabus Version** | | | | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the fundamentals of Behavioral Finance and its contrast with traditional finance. 2. Analyze psychological factors and decision-making processes of individual and institutional investors. 3. Identify common behavioral biases affecting financial decisions and market outcomes. 4. Explore the impact of emotions, heuristics, and social influences on investment behavior. 5. Examine the applications of Behavioral Finance in corporate decision-making and policy formulation. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | |
| **On the successful completion of the course, students will be able to:** | | | | | | | | | | | | |
| 1 | | Understand key concepts and terminology of Behavioral Finance. | | | | | | | K1 | | | |
| 2 | | Explain the role of cognitive and emotional biases in financial decision-making. | | | | | | | K2 | | | |
| 3 | | Apply behavioral concepts to real-world market phenomena. | | | | | | | K3 | | | |
| 4 | | Evaluate how biases affect investors, managers, and markets. | | | | | | | K5 | | | |
| 5 | | Analyze market anomalies, behavioral models, and investment strategies based on behavioral insights. | | | | | | | K4 | | | |
| ***K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6–Create*** | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | **15 hours** | | | | | |
| Meaning and Scope of Behavioral Finance - Limitations of Traditional Finance Theories- Behavioral Finance vs. Rational Finance - Assumptions of Human Behavior in Finance – Psychology, Economics, and Finance - Market Anomalies and Investor Irrationality. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | **15 hours** | | | | | |
| Concepts of loss aversion, mental accounting and framing effects - Understanding mental shortcuts and their impact on decision-making - Overconfidence bias, anchoring and herding behavior – Framing Effect - Impact of emotions like fear and greed on investment choices. | | | | | | | | | | | | |
| **Unit:3** | | |  | | | | **13 hours** | | | | | |
| Analysis of biases – equity premium puzzle & calendar effect - Impact of biases on market prices and asset bubbles – Investor Behavioral pattern. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:4** | | |  | | | | | **15 hours** | | | | |
| Influence of managerial psychology on corporate decisions – Corporate Governance - Market timings - Behavioral aspects of mergers and acquisitions, capital structure, and dividend policies. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:5** | | |  | | | | | **15 hours** | | | | |
| **Market Implications:** Stock Market Bubbles and Crashes - Noise Trading and Speculation - Investor Sentiment Indices – **Applications:** Financial Advisory and Behavioral Coaching - Behavioral Risk Management - Public Policy and Nudging for Financial Inclusion - **Behavioral Investment Strategies:** Contrarian and Momentum Strategies, Bias Mitigation Techniques for Investors. | | | | | | | | | | | | |
| **Unit:6** | | | **CONTEMPORARY ISSUES** | | | | | **2 hours** | | | | |
| Expert lectures, online seminars– webinars | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1. | Ackert, L. & Deaves, R. – Behavioral Finance: Psychology, Decision-Making, and Markets, Cengage Learning. | | | | | | | | | | | |
| 2. | **Nofsinger, J. R.** – The Psychology of Investing, Pearson Prentice Hall.. | | | | | | | | | | | |
| 3. | Statman, M. – What Investors Really Want, McGraw-Hill. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1. | Shefrin, H. – Beyond Greed and Fear, Harvard Business School Press. | | | | | | | | | | | |
| 2. | **Shleifer, A.** – Inefficient Markets, Oxford University Press. | | | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites,etc.]** | | | | | | | | | | | | |
| 1. | NPTEL Course: https://nptel.ac.in/courses/110/105/110105121/ | | | | | | | | | | | |
| 2. | <https://swayam.gov.in/nd1_noc20_mg01> | | | | | | | | | | | |
| 3. | Relevant YouTube Lectures on Behavioral Finance and Biases | | | | | | | | | | | |
| Course Designed By: | | | | | | | | | | | | |

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

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | 6EC | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-II C** | | | INDIRECT TAXES | **5** | |  | |  | **4** |
| **Pre-requisite** | | | Basic knowledge on INDIRECT TAXES | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Provide a clear understanding of the basic concepts of taxation and the distinction between direct and indirect taxes. 2. Introduce the concept, need, and structure of Goods and Services Tax (GST) in India. 3. Familiarize students with the provisions of CGST and SGST Acts, including key definitions, levy, and input tax credit. 4. Explain the functioning of the Integrated GST Act and outline the procedures related to GST compliance. 5. Introduce the fundamentals of Customs Laws in India, including types of duties and exemptions under the Customs Act. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, the student will be able to: | | | | | | | | | |
| CO1 | **Explain** the concepts of taxation, types of taxes, and their constitutional basis in India. | | | | | | | K2 | |
| CO2 | **Describe** the structure and features of GST and its significance in the Indian tax system. | | | | | | | K2 | |
| CO3 | **Interpret** key provisions related to CGST and SGST Acts including taxable events, input tax credit, and composition levy. | | | | | | | K3 | |
| CO4 | **Examine** the IGST framework and GST procedures including registration, place of supply, e-way bill, and return filing. | | | | | | | K4 | |
| CO5 | **Discuss** the basic principles of Customs Laws, including levy, exemptions, and types of customs duties. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | |  | | | **10hours** | | | | |
| Meaning of Tax and Taxation – Types of Taxes: Direct and Indirect Taxes – Features, Merits and Limitations – Comparison of Direct and Indirect Taxes – Constitutional Basis of Taxation in India – Methods of Levying Indirect Taxes: Ad valorem and Specific – Contribution of Indirect Taxes to Government Revenues. | | | | | | | | | |
| **Unit:2** | |  | | | **15hours** | | | | |
| Goods and Services Tax (GST) in India – Introduction – Concept of GST – Need for GST – Advantages of GST – Structure of GST in India: Dual Concept – CGST, SGST, UTGST, IGST – Subsuming of Taxes – GST Rate Structure in India – GST Council: Structure and Functions. | | | | | | | | | |
| **Unit:3** | |  | | **18hours** | | | | | |
| Levy and Collection under CGST and SGST Acts – Meaning of Important Terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax, and Output Tax – Taxable Event under GST: Concept of Supply, Time of Supply, Value of Taxable Supply, Composite and Mixed Supplies – Input Tax Credit: Meaning, Eligibility and Conditions for Availing Input Tax Credit – Reverse Charge Mechanism under GST – Composition Levy: Meaning and Applicability. | | | | | | | | | |
| **Unit:4** | |  | | **15hours** | | | | | |
| Levy and Collection under the Integrated Goods and Services Tax Act – Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-Rated Supply – Nature of Supply: Intra-State Supply and Inter-State Supply – Place of Supply of Goods or Services: Meaning and Determination.  Procedures under GST: Procedure for Registration – Persons Liable for Registration – Compulsory Registration and Deemed Registration – E-Way Bill under GST: Meaning and Applicability – Filing of Returns: Types of GST Returns and Their Due Dates. | | | | | | | | | |

****

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit:5** | |  | **15hours** |
| Introduction to Customs Laws in India – The Customs Act, 1962 – The Customs Tariff Act, 1975 – Basic Concepts – Taxable Event – Levy and Exemptions from Customs Duty – Types of Customs Duty. | | | |
| **Unit:6** | | **Contemporary Issue** | **2hours** |
| Expert lectures, online seminars –webinars | | | |
|  | | **Total Lecture hours** | **75hours** |
| **TextBook(s)** | | | |
| 1 | V.S.Datey,“IndirectTaxes”,TaxmannPublications(P)Ltd.,NewDelhi2002 | | |
| 2 | Balachandran,“Indirect Taxation”,SultanChand&Co.,NewDelhi2006. | | |
| **ReferenceBooks** | | | |
| 1 | R.L.GuptaV.K.Gupta,“IndirectTax” | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
| 1 |  | | |
| 2 |  | | |
| 4 |  | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 6ED | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-III D** | | | | Indian Capital Market and Financial System | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | Capital Market and Financial System | **Syllabus Version** | | | **2025-**  **2026** | | |
| **CourseObjectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Provide a conceptual understanding of the structure and constituents of the Indian financial system. 2. Explain the functioning and components of industrial securities markets, including stock exchanges and trading mechanisms. 3. Describe the operations of the new issue market, including issue mechanisms and the role of different instruments. 4. Examine the functions of various intermediaries in the new issue market and the regulatory framework under SEBI. 5. Introduce the concepts and instruments in the derivatives market and highlight recent trends in India. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, the student will be able to: | | | | | | | | | | |
| CO1 | | Describe the structure and key components of the Indian financial system. | | | | | | | K2 | |
| CO2 | | Explain the organization and functioning of industrial securities markets and stock exchanges. | | | | | | | K2 | |
| CO3 | | Analyze the processes and instruments involved in the new issue market. | | | | | | | K4 | |
| CO4 | | Identify the roles and responsibilities of merchant bankers and other intermediaries in the new issue market | | | | | | | K3 | |
| CO5 | | Discuss the characteristics and recent developments in the derivatives market in India. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | |
| Indian Financial System – Structure and Constituents of the Indian Financial System – Financial Institutions – Financial Markets – Financial Instruments and Services – Financial System and Economic Development. | | | | | | | | | | |
| **Unit:2** | | |  | | | **13hours** | | | | |
| Securities Market – Organization and Structure of Stock Exchanges – Membership – Listing, Trading and Settlement – Ordinary Shares, Preference Shares, and Bonds. | | | | | | | | | | |
| **Unit:3** | | |  | | **15hours** | | | | | |
| New Issue Market – Issue Mechanism: IPO, Rights Issue, Private Placement – Processes of Book Building – Issue of Bonus Shares – Stock Options – Functions of the New Issue Market – Overview of Bond Market in India. | | | | | | | | | | |
| **Unit:4** | | |  | | **15hours** | | | | | |
| Merchant Bankers and the New Issue Market – Lead Managers, Underwriters, Bankers to an Issue – Registrars and Share Transfer Agents – Brokers to the Issue – Debenture Trustees – Their Roles and Functions in the New Issue Market – SEBI Guidelines. | | | | | | | | | | |
| **Unit:5** | | |  | | **15hours** | | | | | |
| Market for Futures, Options and Other Financial Derivatives – Swaps, Warrants, and Convertibles – Recent Trends in Derivatives Markets in India. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | M.Y.Khan: IndianFinancialSystem,Fifthedition,TataMcGrawHill | | | | | | | | | |

****

|  |  |
| --- | --- |
| 2 | L.M.Bhole:FinancialInstitutionsandMarkets,Fourthedition,TataMcGrawHill |
| 3 | P.N.Varshney,D.K.Mittal: IndianFinancialSystem,Fifthedition,SultanChandandsons. |
|  | |
| **ReferenceBooks** | |
| 1 | H.R.Machiraju: IndianFinancialSystem,VikasPublishingHouse. |
|  | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 |  |
| 2 |  |
| 4 |  |
|  | |
| CourseDesigned By: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | 6EE | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-III E** | | | | **WORKING CAPITAL MANAGEMENT** | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of Working  Capital Management | **Syllabus Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand the theories, types, and policies related to working capital management. 2. Identify and evaluate various sources and instruments used for financing working capital. 3. Apply techniques of receivables, cash, and inventory management to optimize working capital. 4. Explain the features and functions of key instruments in the international money market. 5. Analyze working capital control mechanisms and banking policies, including important committee recommendations. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On successful completion of the course, students will be able to: | | | | | | | | | | |
| CO1 | | Demonstrate knowledge of working capital theories, types, and policies for effective management. | | | | | | | K2 | |
| CO2 | | Assess various sources and instruments for financing working capital requirements. | | | | | | | K4 | |
| CO3 | | Apply receivables, cash, and inventory management techniques to improve working capital efficiency. | | | | | | | K3 | |
| CO4 | | Explain the characteristics and functions of international money market instruments. | | | | | | | K2 | |
| CO5 | | Evaluate working capital control practices and banking policies based on committee recommendations. | | | | | | | K5 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | |  | | | **13hours** | | | | |
| Working Capital Management – Theories and Approaches – Types of working capital – Traditional, Conservative, Aggressive, and Hedging approaches – Factors affecting working capital – Operating cycle – Working capital policies | | | | | | | | | | |
| **Unit:2** | | |  | | | **15hours** | | | | |
| Financing of Working Capital – Sources and Types – Money Market Instruments (Treasury Bills, Commercial Paper, Certificate of Deposit) – Bank Finance (Cash Credit, Overdraft, Loans) – Assessment and Appraisal of Working Capital Requirements – Credit Evaluation – Financing Risks and Controls. | | | | | | | | | | |
| **Unit:3** | | |  | | **15hours** | | | | | |
| Receivables Management – Credit Policy, Credit Analysis, and Control – Cash Management Techniques and Cash Budgeting – Inventory Management – Inventory Turnover Rate, Ageing Analysis, Obsolescence, and Stock Classification – Methods to Control and Optimize Inventory Levels. | | | | | | | | | | |
| **Unit:4** | | |  | | **15hours** | | | | | |
| Instruments of International Money Market – Euronotes – Medium Term Notes (MTNs) – Floating Rate Notes (FRNs) – Features and Functions. | | | | | | | | | | |
| **Unit:5** | | |  | | **15hours** | | | | | |
| Working Capital Control and Banking Policy – Importance and Techniques of Working Capital Control – Role of Banking Sector in Working Capital Finance – Committee recommendations on Working Capital. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | | |
| Expert lectures, online seminars –webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | V.K.Bhalla,WorkingCapital Management,Textand Cases,sixthedition,Anmolpublications | | | | | | | | | |
| 2 | PrasannaChandra,FinancialManagement,TheoryandPractice,TataMcGrawHill | | | | | | | | | |
| 3 | Pandey,FinancialManagement,Vikas | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | KhanandJain,FinancialManagement,TataMcGrawhill. | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | | | | | | | |
| 1 |  | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | M | S |
| **CO4** | M | S | M | S | S |
| **CO5** | S | M | S | S | M |

****

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | **6EF** | **PROJECTAND VIVA VOCE** | | | | | **L** | | **T** | | **P** | **C** |
| **Elective-III F** | | | | **Major Project** | | | | | - | | 5 | | - | 4 |
| **Pre-requisite** | | | | Knowledge in Core, Research Methods and Analytical Tools | | | | **Syllabus Version** | | | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. Provide students with practical on-the-job training and experience. 2. Enable students to identify problems and develop effective solutions. 3. Equip students with comprehensive knowledge of the program and its expected outcomes. | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | | | | | |
| 1 | | Explain methods of collecting literature. | | | | | | | | | | K2 | | |
| 2 | | Implement problem identification and develop tools for data collection. | | | | | | | | | | K3 | | |
| 3 | | Evaluate and gain practical exposure to the framed objectives. | | | | | | | | | | K5 | | |
| 4 | | Execute and generate procedures for compiling and analyzing collected data. | | | | | | | | | | K3,K6 | | |
| 5 | | Summarize and perform report writing, demonstrating complete knowledge of the course. | | | | | | | | | | K2,K3 | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyse; **K5**-Evaluate;**K6**–Create | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **Textbook(s)** | | | | | | | | | | | | | | |
| 1 | C.R.Kothari,“Research MethodologyMethodsandTechniques”,Second Edition,NewDelhi:New AgeInternational publisher, 2004 | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | | | |
| 1 | [Ranjit Kumar](https://us.sagepub.com/en-us/nam/author/ranjit-kumar), Research Methodology: A Step-by-Step Guide for Beginners, SAGEPublications,2014 | | | | | | | | | | | | | |
| 2 | RobertBBurns, IntroductiontoResearchMethods,SAGEPublications | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| CourseDesignedBy: **Dr. A.Vimala,Dr.S.SadhasivamandDr.C.Dhayanand** | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **MappingwithProgrammeOutcomes** | | | | | | | | | | | | | | |
| **COs** | | | **PO1** | | **PO2** | **PO3** | **PO4** | | | **PO5** | | | | |
| **CO1** | | | M | | S | M | S | | | S | | | | |
| **CO2** | | | S | | S | S | S | | | S | | | | |
| **CO3** | | | S | | S | S | S | | | S | | | | |
| **CO4** | | | S | | S | S | S | | | S | | | | |
| **CO5** | | | S | | S | S | S | | | M | | | | |
| \*S-Strong;M-Medium;L-Low | | | | | | | | | | | | | | |