**M. Com. Finance & Computer Applications**

 SYLLABUS

 AFFILIATEDCOLLEGES

 2025-2026 ONWARDS

**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 15th among Indian Universities by MoE-NIRF,**

**World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 1047 )**

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

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| **Program Educational Objectives (PEOs)** |
| The M.Com.(Finance and Computer Applications) program describe accomplishments that graduates are expected to attain within five to seven years after graduation |
| PEO1 | Students will be able to develop a financial based software required for the industries |
| PEO2 | Work as a team member and also lead a team |
| PEO3 | Integrate critical thinking and analytical decision making |
| PEO4 | Involve in lifelong learning |
| PEO5 | Exercise professional skills and values |

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| **Program Specific Outcomes (PSOs)** |
| After the successful completion of the M.Com. (Finance and Computer Applications) program, the students are expected to |
| PSO1 | Use software tools to carry out a specified financial analysis of a business application |
| PSO2 | Apply the knowledge gained during the course of the program to solve the problems in ICT |
| PSO3 | Meet the needs of industry 4.0 |
| PSO4 | Communicate effectively with professionals |
| PSO5 | Undertake and apply research concepts with work specializations |

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| **Program Outcome (PO)** |
| PO1 | Apply financial concepts for critical scenarios for decision making & tune with global, economic, Environmental and social contexts. |
| PO2 | Adapt the concepts and sustain in the challenging era |
| PO3 | Enabled with professional skill in the application of computer in a globalized environment with effective use of IT tools |
| PO4 | Be able to do higher education and advance research in finance |
| PO5 | Be able to prove their financial and computer proficiency to meet the  industry requirement |

# M.Com. (Finance and Computer Applications) - Curriculum

***(For the students admitted during the academic year 2025-2026 onwards)***

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| **Course Code** | **Title of the Course** | **Cre dits** | **Hours** | **Maximum Marks** |
| **The ory** | **Prac tical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** |
|  | Introduction to Industry 4.0 | 4 | 6 | - | 25 | 75 | 100 |
|  | Financial Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Financial Management | 4 | 6 | - | 25 | 75 | 100 |
|  | Database Management System | 4 | 6 | - | 25 | 75 | 100 |
|  | Elective-I: | 4 | 6 | - | 25 | 75 | 100 |
| **SECONDSEMESTER** |
|  | Applied Cost Accounting | 4 | 5 | - | 25 | 75 | 100 |
|  | Python Programming | 4 | 5 | - | 25 | 75 | 100 |
|  | Communicative Skills for Commerce Professionals – Practical I | 4 | - | 5 | 25 | 75 | 100 |
|  | E-Commerce | 4 | 5 | - | 25 | 75 | 100 |
|  | Computer Applications : Oracle and Python Programming Practical- II | 4 | - | 5 | 25 | 75 | 100 |
|  | Elective-II: | 4 | 5 | - | 25 | 75 | 100 |
| **THIRD SEMESTER** |
|  | Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Direct Taxes and GST | 4 | 6 | - | 25 | 75 | 100 |
|  | Working Capital Management | 4 | 6 | - | 25 | 75 | 100 |
|  | Computer Applications: TALLY - Practical-III | 4 | - | 4 | 25 | 75 | 100 |
|  | Institutional Training | 1 | - | - | 25 | - | 25 |
|  | Health & Wellness  | 1 | 2 | - | 25 | - | 25 |
|  | Elective-III: | 4 | 6 | - | 25 | 75 | 100 |
| **FOURTH SEMESTER** |
|  | Java Programming and HTML | 4 | 5 |  | 25 | 75 | 100 |
|  | International Financial Management | 4 | 5 |  | 25 | 75 | 100 |
|  | Investment Management | 4 | 5 |  | 25 | 75 | 100 |
|  | Project Work &Viva-Voce**(OR)**In lieu of Project work, the following two papers may be opted.Principles and Practice of InsuranceIndustrial Law | 844 | 1055 |  |  502525 |  1507575 | 200100100 |
|  | Elective-IV : | 4 | 5 |  | 25 | 75 | 100 |
|  **Grand Total** | **90** |  |  |  |  | **2250** |
| A student can earn extra credits by opting Value Added / Certificate / ADD ON Courses |

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

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

# Electives: List of Group of Elective Papers:

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

# GROUP-A GROUP-B

1. Services Marketing 1. Financial Markets and Institutions
2. Marketing of Financial Services 2. Indian Stock Exchanges
3. Marketing of Health Services 3. Futures and Options
4. Travel and Hospitality Services 4. Fundamental and Technical Analysis

**GROUP-C**

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

**Institutional Training**

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

**Mark Split Up - CIA**

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| S.No. | Components | Marks |
| 1 | Review - I | 5 |
| 2 | Review - II | 5 |
| 3 | Report  | 5 |
| 4 | Viva Voce | 10 |
|  **Total** | **25** |

 Marks for the industrial training out of 25 should be sent to the University along with the III Semester Internal marks.

**Project Work and Viva-Voce**

**Mark Split Up - CIA**

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

**Mark Split Up- ESE**

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

First Semester

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| **Course Code** |  | **Introduction to Industry4.0** | **L** | **T** | **P** | **C** |
| **Core/Elective/Suppo rtive** | **Core** | **6** |  |  | **4** |
| **Pre-requisite** | Basic understanding of industry and Computer knowledge | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Align the theory and concepts with Industrial application of computers
2. Introduce thebasicconceptsofIndustry4.0, Artificial Intelligence, Big Data and Internetof Things.
3. Learn the applications and tools of Industry4.0.
4. IoT Based Industry perspective
5. Learn Artificial intelligence based applications
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | UnderstandthebasicconceptsofIndustry4.0 | K2 |
| 2 | Outline the features of Artificial Intelligence | K2 |
| 3 | Summarize the Big data domain stack and Internet of Things | K2 |
| 4 | Identify the applications and ToolsofIndustry4.0 | K3 |
| 5 | Analyze the skills required for future | K4 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create |
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| **Unit:1** | **INDUSTRY4.0** | **18 hours** |
| Need–ReasonforAdoptingIndustry4.0-Definition–GoalsandDesignPrinciples- TechnologiesofIndustry4.0–BigData–Artificial Intelligence(AI)–Industrial Internet of Things-Cyber Security– Cloud – Augmented Reality. |
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| **Unit:2** | **ARTIFICIALINTELLIGENCE** |  **18 hours** |
| ArtificialIntelligence:ArtificialIntelligence(AI)–What&Why?-HistoryofAI-FoundationsofAI- TheAI-Environment-SocietalInfluencesofAI-ApplicationDomainsAnd Tools -Associated Technologies of AI-Future Prospects of AI-Challenges of AI. |
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| **Unit:3** | **BIGDATAAND IOT** |  **18 hours** |
| Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - EssentialofBigDatainIndustry4.0-BigDataMeritsandAdvantages- BigDataComponents:BigDataCharacteristics-BigDataProcessingFrameworks- BigDataApplications-BigDataTools-BigDataDomainStack:BigDatainDataScience-BigData in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases :Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills - Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture ofIoT- TechnologiesforIoT-DevelopingIoTApplications-ApplicationsofIoT-Securityin IoT. |
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| **Unit:4** | **APPLICATIONS AND TOOLS OF INDUSTRY 4.0** | **18 hours** |
| Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality ,Augmented Reality, IoT, Robotics. |
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| **Unit:5** | **JOBS 2030** | **16 hours** |

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| Industry4.0–Education4.0–Curriculum4.0–Faculty4.0–SkillsrequiredforFuture-ToolsforEducation–ArtificialIntelligenceJobsin2030–Jobs2030-Frameworkfor aligningEducationwithIndustry4.0. |
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| **Unit:6** | **CONTEMPORARYISSUES** |  **2 hours** |
| Expert lectures, online seminars –Webinars |
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|  | **Total Lecture Hours** |  **90 hours** |
| **TextBook(s)** |
| 1 | P.Kaliraj,T.Devi,HigherEducationforIndustry4.0andTransformationto Education5.0 |
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| **ReferenceBooks** |
| 1 | AlasdairGilchrist.Industry4.0:TheIndustrialInternetofThings,Apress Publications |
|  |
| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]** |
| 1 | Introduction to Industry 4.0 and Industrial Internet of Things by Prof. Sudip Misra ,IITKharagpur. |
| 2 | A Complete Guide toIndustry4.0-Udemy |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | M | M | S | M | S |
| **CO3** | M | S | S | M | M |
| **CO4** | M | M | S | M | S |
| **CO5** | S | S | M | S | M |

S-Strong;M-Medium;L-Low

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| **Course code** |  | **FINANCIAL ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **Core** | **6** | **-** | **-** | **4** |
| **Pre-requisite** | Understanding of accounting principles,Accounting standards and its application. | **Syllabus****Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Set a base for Accounting principles and Book keeping.
2. Equip the learners about the preparation of final accounts of different concerns.
3. Understand the concept of internal control system
4. Gain an understanding on the preparation of accounts for non- trading concerns.
5. Be familiar with accounting standards and its applications.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Classify the types of accounts and Recording Transactions. | K3 |
| 2 | Analyze the financial statements | K4 |
| 3 | Understand the concept of internal control system | K5 |
| 4 | Explain the financial position of non trading concerns. Bank reconciliation | K2 |
| 5 | Recollect the accounting standards and apply in relevant areas | K1 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction to Accounting** | **18 hours** |
| Introduction to Financial Accounting – Users of Accounting information – Financial and Management accounting – Generally accepted Accounting Principles and the Accounting Environment– Ethical issues in Accounting - Double entry system – Recording Transactions - Trial balance. |
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| **Unit:2** | **Financial Statement** | **18- hours** |
| Measuring Business Income – Preparing Financial statement from the adjusted Trial balance* Completing the Accounting cycle - Accounting for Merchandising Transactions. Financial statements
* Meaning – Nature and limitations – Preparation of profit and loss account and balance sheet. Financial reporting – Annual reports – Half yearly report – Content of annual reports disciplines in financial reporting.
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| **Unit:3** | **Internal Control** | **18 hours** |
| Measuring and Reporting Assets, Liabilities and Shareholders’ Equity – Internal Control Systems, Cash and Receivables – Inventories and its accounting aspects – Fixed Assets and Depreciation accounting – Liabilities accounting – Shareholders’ Equity. |
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| **Unit:4** | **Non trading Concerns** | **18 hours** |
| Accounting for non-trading concerns – Hospitals, educational Institutions etc –Bank reconciliation statement and its uses for financial control decisions. |
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| **Unit:5** | **Accounting Standards** | **16 hours** |
| Accounting Standards – Indian Accounting Standard – Responsibility accounting – Human Resource Accounting. |
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| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Webinars-Group Discussion -Online Assignments |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for study** |
| 1 | Jain, S.P., & Narang, K.L., “Financial Accounting”, Edition, New Delhi, Kalyani Publishers, 2010 |
| 2 | Reddy, T.S., & Murthy, A., “Financial Accounting”, Chennai, Margham publications, 2019 |
|  |
| **Books for Reference** |
| 1 | Arulanandam ,M.A.,& Raman,K.S., “Advanced Accountancy”, Mumbai, Himalaya Publishing House, 2010 |
| 2 | "Accounting Standard Quick Reference" New Delhi, Published by ICAI, 2020 |
| **Related Online Contents** |
| 1 | [https://nptel.ac.in/courses/110/101/110101131/#](https://nptel.ac.in/courses/110/101/110101131/) |
| 2 | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf |

Mapping with Programme Outcomes

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

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

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| --- | --- | --- | --- | --- | --- | --- |
| **Course code** |  | **FINANCIAL MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **6** |  |  | **4** |
| **Pre-requisite** | **Understanding about Finance, management and source of finance.** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the concept and importance of financial management.
2. Identify various sources of long-term and short-term finance.
3. Understand various method and technique for calculating cost of capital.
4. Know different types leverages used by the organization.
5. Understand various dividend policies followed by organization.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recollect the concept and importance of financial management. | K1 |
| 2 | Analyze the Various sources of long-term and short-term finance. | K2 |
| 3 | Identify the methods and techniques for calculating cost of capital. | K3 |
| 4 | Examine different type leverage followed by a organization. | K4&K5 |
| 5 | Evaluate the various dividend policies & Working capital. | K5 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
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| **Unit:1** | **Introduction** | **18 hours** |
| Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance– Short- term and Long-term finance. |
| **Unit:2** | **Cost of Capital** | **18 hours** |
| Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings– Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow. |
| **Unit:3** | **Leverages** | **18 hours** |
| Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis –Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits andDemerits. |
| **Unit:4** | **Dividend Theories** | **18 hours** |
| Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend– Determinants of dividend policy. |
| **Unit:5** | **Working Capital Management** | **16 hours** |
| Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital. |
| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group dissuasion and seminar |
|  | **Total Lecture hours** | **90 hours** |

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| **Books for Study** |
| 1 | Chandra Prasanna, ”Financial Management”, Chennai, McGraw Hill Education(India)Pvt Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K, ”Financial Management “,Chennai, McGraw Hill Education (India) Pvt Ltd,2017 |
|  |
| **Books for References** |
| 1 | Maheshwari.S.N, ”Financial Management”, New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K & Gupta. K.Shashi, ”Financial Management”, New Delhi, Kalyani Publishers,9th Revised Edition |
| **Related Online Contents** |
| 1 | https://onlinecourses.nptel.ac.in/noc21\_mg06/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20\_mg05/preview |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | L | M | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | S | M | M |
| **CO4** | S | S | S | M | L |
| **CO5** | S | M | S | M | L |

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

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| --- | --- | --- | --- | --- | --- | --- |
| **Course code** |  | **DATABASE MANAGEMENT SYSTEM** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | CORE | **6** |  |  | **4** |
| **Pre-requisite** | Basic knowledge in DBMS is needed | **Syllabus****Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Familiarizes the fundamental elements of relational database management systems.
2. Develop the concepts of relational data model, entity-relationship model, relational database design, and relational algebra.
3. Lay an idea to improve the database design by normalization.
4. Introduce Hierarchical Approach and program communication Block.
5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Describe the fundamental elements of relational database management systems and different approaches | K 2 |
| 2 | Explain the basic concepts of relational data model, entity-relationship model, relational database design, and relational algebra. | K 1 |
| 3 | Discuss the ER-model to relational tables, populate relational database and formulate SQL queries on data. | K 6 |
| 4 | Defining the Hierarchical Approach and program communication Block. | K 5 |
| 5 | Identify basic database knowledge in Network Approach, DBTG Data manipulation. | K 3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
|  |
| **Unit:1** | **Database System** | **18 hours** |
| Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, RelationApproach, Hierarchical Approach, Network approach. |
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| **Unit:2** | **Relational Approach** | **18 hours** |
| Relational Approach: Relational Data Structure: relation, Domain, attributes keys.Relational Algebra: Introduction, Traditional set operation. Attribute names for derived relations, special relational operations. |
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| **Unit:3** | **Embedded SQL** | **18 hours** |
| Embedded SQL: Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition. |
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| **Unit:4** | **Hierarchical Approach** | **18 hours** |
| Hierarchical Approach: IMS data structure. Physical database, Database description,Hierarchical sequence. External level of IMS: Logical Databases, the program communication block. IMS Data manipulation: Defining the program communication Block: DL/I Examples. |
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| **Unit:5** | **Network Approach** | **16 hours** |
| Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation. |
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| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group dissuasion and seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for study** |
| 1 | Silberschatz Abraham, [Henry Korth,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_2?ie=UTF8&field-author=Henry%2BF.%2BKorth&search-alias=stripbooks)F., [Sudarshan,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_3?ie=UTF8&field-author=S.%2BSudarshan&search-alias=stripbooks)S., " Database Systems concepts",7th Edition New Delhi, Tata McGraw Hill Publication Ltd, 2021 |
| 2 | Raghu Ramakrishnan& Johannes Gehrke, “Database Management Systems”,3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014. |
|  |
| **Books for References** |
| 1 | Alexis Leon, Mathews Leon, “Database Management Systems”, New Delhi, Tata McGraw Hill Publication Ltd,2008 |
| 2 | Dates,C.J.,Kannan,A.,Swamynathan,S., "An Introduction to Database System", Chennai, Pearson Education India, 2018 |
| **Related Online Contents** |
| 1 | https://swayam.gov.in/nd1\_noc20\_cs60/preview |
| 2 | https://swayam.gov.in/nd2\_nou20\_lb06/preview |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | M | M | S | M | S |
| **CO3** | M | S | S | M | M |
| **CO4** | M | M | S | M | S |
| **CO5** | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low

Second Semester

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| **Course code** |  | **APPLIED COST ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | **Broad knowledge in cost accounting** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Provide knowledge of cost accounting and cost sheet.
2. Make learners to understand the costing aspects on material and labor.
3. Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non- manufacturing companies.
4. Make clear about overhead and process costing methods.
5. Enrich the various methods relating to job, service, batch and contract costing
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the classification of cost, methods and techniques | K |
| 2 | Evaluate cost sheet and material and labor control | K5 |
| 3 | Analyze cost control and cost reduction tools and techniques | K4 |
| 4 | Solve labor, overhead and process costing methods | K2 |
| 5 | Reconciliation of cost and financial accounting. | K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| Cost Accounting Meaning-definitions-nature- significance – Differences between financial and cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Classification of costs- Preparation of cost sheet – Tender and Quotation. |
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| **Unit:2** | **Material** | **15 hours** |
| Material: Need for material control- tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials – EOQ. Bin Card: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO –Simple average method-Weighted average method.Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning & importance- Taylor’s Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes – effects- methods of reduction of labour turnover. Overtime and Idle time: meaning-causes-techniques of Control. |
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| **Unit:3** | **Overheads** | **15 hours** |
| Overheads: Meaning – Classification – Allocation-Absorption- Apportionment of Overheads – Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)- Computation of Machine Hour Rate-Over absorption and Under absorption – Meaning and causes. |
| **Unit:4** | **Process Costing** | **15 hours** |
| Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit- Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause. |
| **Unit:5** | **Operating Costing** | **13 hours** |
| Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation –reasons for disagreement in profit. |
| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group discussion and seminar |
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|  | **Total Lecture hours** | **75 hours** |
| **Books for study** |
| 1 | Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015. |
| 2 | Madegowda.J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015. |
| **Books for Reference** |
| 1 | Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016. |
| 2 | Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai, Margham Publishers, 2017. |
| **Related Online Contents** |
| 1 | <https://students.icai.org/?page_id=5208> |
| 2 | https:/[/www.coursera.o](http://www.coursera.org/projects/introduction-cost-accounting)r[g/projects/introduction-cost-accounting](http://www.coursera.org/projects/introduction-cost-accounting) |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | S | S | L |
| **CO3** | M | M | S | S | L |
| **CO4** | S | S | S | S | L |
| **CO5** | S | M | M | M | M |
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\*S-Strong; M-Medium; L-Low

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| **Course code** |  | **PYTHON PROGRAMMING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | In-depth knowledge in C language | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are1. To develop algorithmic solutions to simple computational problems using Python
2. To learn how to write loops and decision statements in Python.
3. To define the structure and components of a Python program.
4. To learn how to write functions and pass arguments in Python.
5. To learn how to read and write files in Python.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the basics of Python and write simple Python program. | K2 |
| 2 | Develop Python programs using control statement and list method. | K1 |
| 3 | Apply tuples, Functions, Set iterators to develop simple applications. | K2 |
| 4 | Apply Python Strings, multithreading and exceptions for problem solving | K4 |
| 5 | Manipulate Files and perform Event Handling. | K4 |
| **K1** -Remember; **K2**-Understand; **K3**-Apply;**K4** -Analyze;**K5** -Evaluate;**K6** – Create |
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| **Unit:1** | **Fundamentals** of Python Programming | **15 hours** |
| Introduction – Features – Applications – Installation-Sample Program-Python Virtual Machine- Memory management in Python-Comparison between C, Java and Python- Keywords, Identifiers, Statements, Indentation.**Syntax and Styles:** Data Types – Literals – Variables-Operators and Expressions-Evaluation of Expression-Sample Programs. |
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| **Unit:2** | **Control Flow** | **15 hours** |
| If – While – For – Break – Continue-Pass-Entry Controlled Loop - Exit Controlled Loop – Counter Controlled Loop - Condition Controlled Loop - Nested Loop - Sample Programs.**Arrays**-Sequences - Python Lists: Read a List type from a Keyboard-Accessing Elements of a List- Modifying Elements of a List – Basic**Operations** – Built-in-Functions – Python List Methods. |
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| **Unit:3** | **Tuples** | **15 hours** |
| Need of a Tuple-Sequence of Unpacking – Methods –Sample programs. Dictionaries: Making a Dictionary-Basic Operations-Dictionary Operations – Sets-Iterators and Generators- SamplePrograms. **Functions:** Defining Functions-Calling Functions-Passing Arguments-Keyword Arguments-Default Arguments-Required Arguments-Variable Length Arguments-Return Statements-Nesting of Passing Arguments-Anonymous Functions-Recursive Functions- Scope of Local and Global Variables. |
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| **Unit:4** | **Strings in Python** | **15 hours** |
| Reading – Accessing – Modifying – Finding- Iterating through a String-Build-in String Functions.**Errors and Exceptions**-Multithreading |
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| **Unit:5** | **Files and Directory Access** | **13 hours** |
| Files and Streams-Opening a File- Reading/Writing Operations in a File-Other operations in a File- Iterating through a File-Splitting Words-Serialization and Deserialization.**Events:** Event Objects-Binding callbacks to events-Event names- Keyboard events-Mouse Events- Sample Programs |
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| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Group discussion, online assignments, seminars–webinars |
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|  | **Total Lecture hours** | **75 hours** |
| **Books forstudy** |
| 1 | Ch.Satyanaryana, M.Radhika Mani, B.N. Jagadesh, Python Programming, University Press Pvt. Ltd.2018. |
| 2 | Dr.S.A.Kulkarni, Problem Solving and Python Programming, 2nd Edition, Yes dee Publishing,2018 |
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| **Books for Reference** |
| 1 | Allen B. Downey, **Think Python: How to Think Like a Computer Scientist**, 2nd edition, Updated for Python 3, Shroff/O’Reilly Publishers,2016 |
| 2 | Guido van Rossum and Fred L. Drake Jr, **An Introduction to Python – Revised and updated for Python 3.2**, Network Theory Ltd.,2011. |
| **Related Online Contents** |
| 1 | https:/[/www.geeksforgeeks.org/list-methods-in-python/](http://www.geeksforgeeks.org/list-methods-in-python/) |
| 2 | https:/[/www.javatpoint.com/python-functions](http://www.javatpoint.com/python-functions) |
| 3 | <https://onlinecourses.nptel.ac.in/noc19_cs41/preview> |
| 4 | https:/[/www.tutorialspoint.com/python/python\_files\_io.htm](http://www.tutorialspoint.com/python/python_files_io.htm) |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | S | S | L |
| **CO3** | M | M | S | S | L |
| **CO4** | S | S | S | S | L |
| **CO5** | S | M | M | M | M |

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

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| **Course code** | **COMMUNICATIVE SKILLS FOR COMMERCE PROFESSIONALS** | **L** | **T** | **P** | **C** |
| **Core/Elective/S upportive** |  | **-** | **-** | **5** | **4** |  |
| **Pre-requisite** | **Basics of Executive Business Communication** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Acquire the basic knowledge on written and oral communication in business
2. Assist the students to draft various situational business letters
3. Enable the students to prepare their job application and resume
4. Mold the students with various oral communication components to face interviews
5. Prepare the students to present business reports
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the effectiveness of written and oral business communication | K2 |
| 2 | Gain the knowledge of crafting various business letters | K3 |
| 3 | Draft the job application letter and their profile | K5 |
| 4 | Develop the skills to face interview | K3 |
| 5 | Prepare and present various business reports | K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
| **PART A** | **WRITTEN COMMUNICATION** |
| 1. Trade Letters : Enquiries, Orders and Execution
2. Credit and Status Enquiries
3. Claims and Adjustments
4. Collection Letters
5. Sales Letters
6. Circular Letters
7. Bank Correspondence
8. Insurance Correspondence
9. Import and Export Correspondence
10. Agenda and Minutes of Meetings
11. Application Letters
12. Preparation of Resume
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| **PART B** | **ORAL COMMUNICATION** |

1. Listening (Audios / Video Presentations)
2. Reading
3. Telephonic Conversation – Based on Business Situations
4. Self- Introduction
5. Mock Interview
6. Group Discussion
7. Business Presentation

Note :

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

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| CIA | 40 Marks |
| ESE | 60 Marks |
| **Total** |  **100 Marks** |

 Components for CIA

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

Components for ESE

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| **Written Test :**Part A : Written Communication(Two Questions from the exercises in Record Note) | 20 Marks |
| **Oral Test :**Part B : Oral Communications(Two Practice Exercises) | 20 Marks |
| Record Note (Written Communication) | 10 Marks |
| Observation Note (Oral Communication) | 10 Marks |
| **Total** | **60 Marks** |
| ***Students Performance will be assessed jointly by the Internal and******External Examiners Duly Appointed by the Unversity*** |

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| **Text Book(s)** |
| 1 | Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2012. |
| 2 | Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2019. |
| 3 | Neeta Jain and Shoma Mukherji, “Effective Business Communication Concept” McGraw Hill, Noida,,2020. |
|  |
| **Reference Books** |
| 1 | Raghunathan V S , Santhanam V, “Business Communication”, Margham Publications, Chennai, 2018 |
| 2 | Madhukar .R.K , “Business Communication”, S. Chandand Co. Ltd.,Noida 2018 |
|  |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | <https://www.youtube.com/watch?v=12Prc9ZA81w> |
| 2 | <https://www.simplilearn.com/group-discussion-tips-article> |
| 3 | https://preply.com/en/blog/business-presentation-phrases/ |
| Course Designed By: |

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

S- Strong; M-Medium; L-Low

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| **Course code** |  | **E-COMMERCE** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge in E Commerce** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Learn about the anatomy of E- commerce and its application
2. Familiarize the architecture framework of E -Commerce
3. Give an understanding about EDI applications and EPS
4. Learn about online marketing process like advertisements
5. Giving an idea about multimedia communication protocols.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Discuss about the anatomy of E Commerce applications and network access | K6 |
| 2 | Explain the architecture of E Commerce consumer oriented application | K2 |
| 3 | Apply the EDI process applications, implementations and information systems | K3 |
| 4 | Analyze the Online Marketing Process and Technologies | K4 |
| 5 | Evaluate the Multimedia Techniques and Concepts | K5 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
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| **Unit:1** | **Introduction to E Commerce** |  **15 hours** |
| Introduction to E-commerce – Electronic Commerce Frame work – Electronic commerce and media convergence – The anatomy of E-Commerce Application – Component of the I-way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology– NSFNET; Architecture and Components – National Research and Educational Network. |
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| **Unit:2** | **Architectural framework** |  **15 hours** |
| Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Security and the Web – Consumer Oriented Application – Mercantile Process Models – Consumer’s Perspective – merchant’s perspective – Electronic Payment Systems (EPS) – Types – Designing EPS – Smart cards and EPS – Credit Cards and EPS. |
| **Unit:3** | **EDI** |  **15 hours** |
| Electronic Data Interchange (EDI) – Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work – FlowAutomation and Co-ordination – Customization and Internal Commerce – SCM. |
| **Unit:4** | **Online marketing process** |  **15 hours** |
| Advertising and marketing on the internet, Advertising on the Internet – Charting the On- line Marketing Process – Market Research – E-Commerce – Catalogs or Directories – Information Filtering – Consumer – Data Interface, Emerging Tools, Software Agents History –Characteristics and Properties of Agents – Technology behind Software Agents – Telescript agent language safe – TCI – Applies and browsers – Software Agents in Action. |
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| **Unit:5** | **Multimedia** | **13 hours** |
| Multimedia and Digital Video Concepts – Digital Video and E-Commerce – Video Conferencing– Frame Relay – Cell Relay Asynchronous Transfer Mode – Mobile Computing Frame work – Wireless delivery Technology – Mobile Information Access Devices – Cellular Data Communication Protocols – Mobile Computing Applications. |
| **Unit-6** | **Contemporary Issues** |  **2 hours** |
| Online assignment, test, webinar |
|  | **Total Lecture hours** | **75 hours** |
| **Books for study** |
| 1 | Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, New Delhi, Tata McGraw Hill Publishing Company Limited, 2013. |
| 2 | Dave [Chaffey,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Chaffey&search-alias=stripbooks)"E-Business and E-Commerce Management: Strategy, Implementation and Practice", Pearson Education India,2013. |
| 3 | David Whiteley "E - Commerce: Strategy, Technologies and Applications", New Delhi, Tata McGraw Hill Publishing Company Limited, 2017. |
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| **Books for Reference** |
| 1 | Joseph,P.T “E-Commerce: A Managerial Perspective”, New Delhi, PHI Learning,2011. |
| 2 | Laudon Kenneth, C., & Traver Carol Guercio., "E-Commerce 2017",13th Edition, England, Pearson Education Limited, 2018. |
| 3 | Bajaj, K.K.,"E-Commerce: The Cutting Edge of Business", New Delhi, Tata McGraw Hill Publishing Company Limited, 2017 |
| **Related Online Contents** |
| 1 | <https://nptel.ac.in/content/storage2/courses/106108103/pdf/PPTs/mod13.pdf> |
| 2 | <https://onlinecourses.nptel.ac.in/noc19_mg54/preview> |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | M | M | M |
| **CO3** | M | M | M | M | M |
| **CO4** | M | M | M | M | M |
| **CO5** | S | S | S | S | S |

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

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| **Course code** |  | **COMPUTER APPLICATIONS :** **ORACLE AND PYTHON PROGRAMMING - PRACTICAL II** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **Core** |  |  | **5** | **4** |
| **Pre-requisite** | Basics programming Knowledge of DBMS and C Programming | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. To demonstrate the use of constraints and relational algebra operations.
2. To emphasize the importance of normalization in databases
3. To acquire programming skills in core Python
4. To learn how to use lists, tuples, and dictionaries in Python programs.
5. Illustrate the application of functions, strings, and files in building the Python programs
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Discover Numeric, String and Date functions in My SQL | K2 |
| 2 | Apply the concept in Joins and Normalization | K3 |
| 3 | Describe the Python language syntax including control statements, loops | K1 |
| 4 | Develop programs for sorting of Strings, Lists, Tuples and File handler | K2 |
| 5 | Identify the external modules for creating and writing data to files and inspect the file operations. | K3 |
| **K1** -Remember; **K2**-Understand;**K3**-Apply;**K4** -Analyze;**K5** -Evaluate;**K6** -Create |
| **List of Programs** |
| 1. Create Table with Constraints by by using DDL& DML commands |
| 2. Create program with Nested queries and Join queries |
| 3. Create a program to implement Simple views and Complex views |
| 4. Create a program for various String Functions in MySQL |
| 5. Create a program to implement Trigger operation in MySQL |
| 6. Write a program to demonstrate different data types and operators in python |
| 7. Write a python program to find the largest three integer susing if-else and conditional operator. |
| 8. Write a python program to create, append and remove lists in python. |
| 9. Write Python program to remove the “i” th occurrence of the given word in a list where words repeat |
| 10. Write a program to demonstrate working with tuples in python |
| 11. Python program to create a dictionary with key as first character and value as words starting With that character |
| 12. Write a python program in which a function(with single string parameter)is defined andCalling that function prints the string parameters given to function. |
| 13. Write a Python program to check if a substring is present in a given string |
| 14. Write a Python program that reads a text file and counts the number of times a certain letter appears in the text file. |

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| 15. Write a program to print each line of a file in reverse order |
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|  | **Total Lecture hours** | **57 Hours** |

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

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

Third Semester

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| **Course code** |  | **MANAGEMENT ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **6** |  |  | **4** |
| **Pre-requisite** | **Understand about basic terms and rules of management accounting.** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to:1. Know the concept and importance of management accounting.
2. Understand the use of accounting tools for generating information for managerial decision making
3. Understand various method and technique in managerial accounting.
4. Comprehend and practices the established techniques & methods in management accounting.
5. Lay on foundation for budgeting and budgetary control.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recollect the concept and importance of management accounting. | K1 |
| 2 | Explain the role of managerial accounting in management decision Making. | K2 |
| 3 | Utilize the various methods and technique of managerial accounting. | K3 |
| 4 | Analyze the method and technique of management accounting used for managerial decision making. | K4 |
| 5 | Prepare budget and budgetary control for any business consern | K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
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| **Unit:1** | **Introduction** | **18 hours** |
| Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions– Objectives–Importance–Limitations–Distinction between Financial Accounting and Management Accounting–Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation. |
| **Unit:2** | **Ratio Analysis Working & Capital Management** | **18 hours** |
| Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements. |
| **Unit:3** | **Fund Flow statement & Cash Flow Statement** | **18 hours** |
| Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flowstatement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.(As per AS3 / Ind-As 7) |
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| **Unit:4** | **Marginal Costing** | **18 hours** |
| Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features –Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making. |
| **Unit:5** | **Budgeting & Budgetary control** | **16 hours** |
| Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – CashBudget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing |
| **Unit-6** | **Contemporary Issues** |  **2 hours** |
| Online assignment, test, webinar |
|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Sharma.R.K & Gupta.K.Shashi, ”Management Accounting’, New Delhi,Kalyani Publishers,14th Edition. |
| 2 | Pillai R.S.N & Bhagavathi, ”Management Accounting”, New Delhi, S-Chand & Co, 2010 |
|  |
| **Books for References** |
| 1 | Reddy.T.S & Reddy Y Hari Prasad, ”Management Accounting”, Chennai, Margham Publications,2006. |
| 2 | Khan.M.Y & Jain.P.K, ”Management Accounting, Chennai, McGraw Hill Education(India)Pvt Ltd,2018 |
|  |  |
| **Related Online Contents** |
| 1 | https://onlinecourses.swayam2.ac.in/cec21\_cm01/preview |
| 2 | https://onlinecourses.nptel.ac.in/noc20\_mg65/preview |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | L |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | M | M |

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

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| **Course code** |  | **DIRECT TAXES AND GST** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** |  **CORE** | **6** |  |  | **4** |
| **Pre-requisite** | Basic knowledge on Direct tax and VAT | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Acquaint them with the basic concepts of income tax
2. Understand computation of taxable income of various entities.
3. Impart deep knowledge about the latest provisions of Income Tax Act.
4. Develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.
5. Understand the concept of VAT and application of VAT in India.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the basic concepts used in Income tax like assesses, assessment year, residents etc. | K2 |
| 2 | Analyze computation of taxable income of an individual under various heads of income. | K4 |
| 3 | Evaluate the basic knowledge about latest provision of income tax act. | K5 |
| 4 | Interpret the expert knowledge regarding the legitimate way of Tax Planning and Management. | K5 |
| 5 | Explain the GST and its role application in India. | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| Income Tax Act – Definitions – Person – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total income – Incomes exempt from tax. |
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| **Unit:2** | **Computation of Salary** | **18 hours** |
| Computation of Salary – Computation of Income from House Property |
|  |
| **Unit:3** | **Capital Gain** | **18 hours** |
| Computation of Profit and Gains and Business or Profession – Capital Gain. |
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| **Unit:4** | **Computation of Income from other Sources** | **18 hours** |
| Computation of Income from other Sources, Set off and carry forward of losses – Deductions u/s 80 – computation of Total Income – Assessment of Individuals. |
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| **Unit:5** | **GST** | **16 hours** |
| **GST:** Introduction –Object and Subject of GST- GST Law – GST Levy -Features of GST - Taxes Subsumed under Goods and Services -Benefits of Goods and Services Tax -GST Rate Structure -Types of Supplies under GST in India . |
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| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment, Group dissuasion and seminar |
|  |
|  | **Total Lecture Hours** | **90 hours** |
| **Books for Study** |
| 1 | Lal B.B,” Direct Taxes”,29th Edition, New Delhi, Persons Education, |
| 2 | Gaur V.P& Narang D.B,” Income Tax Law & Practice”, New Delhi, Kalyani publications,, New 2020 |
| 3 | Mehrotra & Goyal, "Indirect Taxes", Agra Sahitya Bhavan Publications, Current Year |
| 4 | Balachandran,V., “Indirect Taxation”, New Delhi & Chennai, Sultan Chand & Sons and Kalyani Publishers, Current Year |
|  |
| **Books for Reference** |
| 1 | Dr Mehrotra. H.C & Dr Goyal.S,P,”Income Tax Law and Practice, Agra, Sahitya Bhawan Publications,2021 |
| 2 | Pagare Dinkar, ”Tax Laws”,New Delhi, Sultan Chand & Sons, 2021 |
| 3 | Radhakrishnan,P., “Indirect Taxation”, Chennai, Kalyani Publishers, Current Year |
| **Related Online Contents** |
| 1 | https://onlinecourses.swayam2.ac.in/ugc19\_hs27/preview |
| 2 | https:/[/www.ude](http://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/)m[y.com/course/direct-taxation-in-india-a-comprehensive-study/](http://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/) |
| 3 | [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in/) |
| 4 | [www.gst.gov.in](http://www.gst.gov.in/) |
| Course Designed By: |

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

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

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| **Course code** |  | **WORKING CAPITAL****MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **CORE** | **6** |  |  | **4** |
| **Pre-requisite** | Understanding about working capital | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Know the concept and importance of working capital management.
2. Understand the importance of working capital for managerial decision making
3. Assess various methods related to cash management and its forecasting.
4. Know various method and technique of working capital management.
5. Comprehend techniques & methods in working capital management.
 |
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recollect the concept and importance of working capital management. | K1&K2 |
| 2 | Explain the role of working capital management in managerial decisionmaking. | K2 |
| 3 | Demonstrate the various methods and technique of cash management related to its forecasting. | K2 |
| 4 | Analyze the methods and technique of working capital management for managerial decision making. | K4&K5 |
| 5 | Explain investment management and its determinants, EOQ approach | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| Working capital: Concepts, Need for and components of working capital; Kinds of working capital; Determinants of working capital; Estimation of working capital requirements. |
| **Unit:2** | **Working capital cycle** | **18 hours** |
| Working capital cycle; Working capital theories and approaches; Determining the financial mix; Financing of working capital; Sources of working capital. |
| **Unit:3** | **Cash management** | **18 hours** |
| Cash management- facets of cash management; Cash conservation; Cash forecasting and budgeting; Managing cash flows; methods of accelerating cash flows; Methods of slowing cash outflows; Cash management models- Baumol Model, Beranetk Model, Miller-Orr Model, Stone Model; Determining optimum cash balances; Investment in marketable securities; Types ofmarketable securities and criteria for selection of securities for short term investment. |

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| **Unit:4** | **Receivables management** | **18 hours** |
| Receivables management: Determining appropriate receivable policy; Credit selection models; Formulation of suitable credit and collection policies; Collection techniques. |
| **Unit:5** | **Inventory management** | **16 hours** |
| Inventory management: Need, objectives and techniques of inventory management. Determiningoptimum order quantity- EOQ approach; Safety stocks, Selective inventory controls; Role of Finance Manager in inventory management. Valuation of inventory. |
| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group dissuasion and seminar |
|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Chandra Prasanna, ”Financial Management”, Chennai, McGraw Hill Education(India)Pvt Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K, ”Financial Management “,Chennai, McGraw Hill Education (India) Pvt Ltd,2017 |
| **Books for Reference** |
| 1 | Maheshwari.S.N, ”Financial Management”, New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K &Gupta.K.Shashi, ”Financial Management”, New Delhi, Kalyani Publishers,9th Revised Edition |
| 3 | Scherr, F.C., "Modern Working Capital Management", Chennai, Prentice Hall, 2019 |
| **Related Online Contents** |
| 1 | https://onlinecourses.nptel.ac.in/noc21\_mg06/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20\_mg05/preview |
| Course Designed By: |

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

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

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| **Course code** |  | **COMPUTER APPLICATIONS :****TALLY - PRACTICAL-III** | **L** | **T** | **P** | **C** |
| **Core/Elective/****Supportive** | **CORE** |  |  | **4** | **4** |
| **Pre-requisite** | **Basic Knowledge in Computer** | **Syllabus Version** | **2025-2026** |
| The main objectives of this course are1. to enable the students to understand the concepts of accounting software.
2. To emphasize the importance of the packagefor wide range of Business and Banking Applications
3. To learn how to use accounting control and inventory Controls
4. To acquire Accounting software skills.
5. Illustrate the financial statement analysis
 |
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understanding about ledger and journal entries in Tally Package | K2 |
| 2 | Demonstrate vouchers ,Ledger & Trial balance | K3 |
| 3 | Creating Financial statement analysis. | K1 |
| 4 | Knowledge on inventory statement analysis | K4 |
| 5 | Gain Knowledge on ratio Analysis | K3 |
| **TALLY**1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys) |
| 2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments) |
| 3. Prepare Inventory statement using (Calculate Inventory by using all methods)1. FIFO
2. LIFO
3. Simple Average method
4. Weighted Average Method.
 |
| 4. Prepare a fund flow statement and give your opinion. |
| 5. Prepare a cash flow statement and present your view. |
| 6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential). |

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

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

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| **Course code** | **33F** |  | **L** | **T** | **P** | **C** |
| **Core** | **PAPER XV – HEALTH AND WELLNESS** | **2** | **-** | **-** | **1** |
| **Pre-requisite** | **-** | **Syllabus Version** | **2025-****2026** |
| **Course Objectives:** |
| The main objective of this course is to* Teaching the elements of physical, mental, emotional, social, intellectual, environmental well-being which are essential for overall development of an individual.
* Addresses the dangers of substance abuse and online risks to promote emotional and mental health.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | To demonstrate proficiency in sports training and physical fitness practices. | K2 |
| 2 | To improve their mental and emotional well-being, fostering a positive outlook on health and life. | K3 |
| 3 | To develop competence and commitment as professionals in the field of health and wellness. | K4 |
| 4 | To create awareness on drug addiction and its ill effects. | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
| **Unit:1** | **INTRODUCTION TO HOLISTIC WELL-BEING** | **3 hours** |
| Introduction to Holistic Well-being- Wellness Wheel Exercise - Breaking Bad Habits |
| **Unit:2** | **PHYSICAL WELL-BEING** | **3 hours** |
| Physical Well-being- Fitness - Nutrition - Yoga - Meditation - Brain health - Heally lungs - Hygiene and Grooming |
| **Unit:3** | **EMOTIONAL WELL-BEING** | **2 hours** |
| Emotional Well-being – Stress Management-Importance of saying ‘No’ for their Physical and Mental well-being- Body Positivity and self-acceptance - Practicing Gratitude - Cultivating Kindness and Compassion- Practicing Forgiveness- Celebrating Differences - Digital Detox. |
| **Unit:4** | **INTELLECTUAL WELL-BEING** | **3 hours** |
| Intellectual Well-being – Being a lifelong learner- Digital literacy - Transfer of Learning – Environmental well-being- Mental well-being – Importance of self-reflection (Discussion) -Meditation Practices. |
| **Unit:5** | **DEVELOPING LIFE SKILLS** | **3 hours** |
| Situational Awareness (Developing Life Skills) -Being Street Smart - General first aid procedure, CPR procedure, Handling emergency situations like fire, flood etc.- Digital Awareness -Understanding Addiction- Impact of substance abuse-Adverse health conditions, Social isolation, ruined future, hidden financial loss and damaging the family reputation. |
| **Unit:6** | **CONTEMPORARY ISSUES** | **1 hours** |
| Expert lectures, online seminars – webinars |
|  | **Total Lecture hours** | **15 hours** |

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| **Text Book(s)** |
| 1 | Park’s Text books of preventive and social medicine |
| 2 | Food and Nutrition by L. Swaminathan |
| **Reference Books** |
| 1 | Dietics by Srilakshmi |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | https://www.youtube.com/watch?v=\_5F9yTs7Al0 |
| 2 | https://www.youtube.com/playlist?list=PLwdnzlV3ogoVhUuHDwFHzCj325BtEGZei |
| 3 | https://[www.edx.org/learn/healthcare](http://www.edx.org/learn/healthcare) |
| 4 | https://open.umn.edu/opentextbooks/textbooks/662 |
| Course Designed By: **Dr. Gandhimathi R and Dr. Selvajeyanthi S** |

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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | M | M | M | L |
| **CO2** | S | S | S | S | M | M | M | L | L | L |
| **CO3** | S | M | S | S | S | L | M | M | M | L |
| **CO4** | S | S | S | S | S | S | L | S | M | L |

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

Fourth Semester

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| **Course code** |  | **JAVA PROGRAMMING AND HTML** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | CORE | **5** |  |  | **4** |
| **Pre-requisite** | Basic Knowledge on Java Programming and HTML | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Acquaint them with the basic concepts of JAVA programing.
2. To know about the concepts based on constants data type and arithmetic.
3. Understand the principles of creating an effective web page.
4. Comprehend object oriented programming concept.
5. Get into sight on the insert heading levels within a web page.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the concepts of Java and HTML | K2 |
| 2 | Apply the constants, variables and its data type and methods, | K3 |
| 3 | Discuss basic with language and related to arrays. The basic concepts on the control statements and treads. | K6 |
| 4 | Discuss about HTML and generation | K6 |
| 5 | Illustrate how to insert heading levels within a web page and insert ordered and unordered lists within a web page. | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| History of java-Java features-Java and internet-Java and www-Java language: Introduction– Simple java program structures-JVM |
|  |
| **Unit:2** | **Data types** | **15 hours** |
| Constants-Variables-Data types-Arithmetic, relational, logical, assignment operators- if, if…else, else…if ladder-while, do, for-jumps in loops-Defining a class-Creating objects-Methoddeclaration-fields declaration. |
|  |
| **Unit:3** | **Array** | **15 hours** |
| One dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads- Extending thread classes-Stooping and blocking a thread-Life cycle of a thread. |
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| **Unit:4** | **HTML** | **15 hours** |
| HTML-History of HTML-HTML generation-HTML documents-Anchor tag-Hyperlinks Sample HTML documents |
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| **Unit:5** |  | **13 hours** |
| Head and body section-Header section-Title-Prologue-Links- Colorful webpage Comment line- Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists. |
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| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group Discussion and Seminar |
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|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Balagurusamy,E., “Programming with Java”, 6th Edition, New Delhi, Tata McGraw Hill Education (India) Private Limited,2019 |
| 2 | Xavier,C., “World Wide Web Design with HTML”, Tata McGraw Hill Publishing Company, 2014. |
|  |  |
| **Books for Reference** |
| 1 | Herbert Schildt, “Java 2 – The Complete reference”, 7th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2017. |
| 2 | Khandare,S.S., “Programming in Java”, New Delhi, S.Chand & Sons Publisher,2010. |
| **Related Online Contents** |
| 1 | https://swayam.gov.in/nd2\_aic20\_sp13/preview |
| 2 | https://swayam.gov.in/nd1\_noc20\_cs58/preview |
| Course Designed By: |

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

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

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| **Course code** |  | **INTERNATIONAL FINANCIAL MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Core/Elective/Suppo rtive** | CORE | **5** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge in International Trade | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the concept and importance of international financial management.
2. Identify the various international monetary investments.
3. Understand various international institutions and their recent financial changes.
4. Know Exchange Rate Theories and derivatives.
5. Have an idea about case analysis
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the important concepts of International Financial management | K2 |
| 2 | Discover how the international capital markets, foreign exchange markets, and the derivatives market can be used to manage transaction and operating risks facing the multinational firm. | K3 |
| 3 | Identify methods of financing international operations and strategies for foreign direct investment and alternative methods. | K3 |
| 4 | Evaluate various financial institutions and recent changes in financial | K5 |
| 5 | Demonstrate basic understanding of how to use foreign exchange derivatives and other techniques to manage foreign exchange exposures of firms. | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
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| **Unit:1** | **Introduction** | **15 hours** |
| International Financial Management – Definition – Meaning - International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, Indian Money Market – International Bond Market – Bond Issue Drill – Bench Mark Drill – Euro Currency Market – Euro Dollar – Euro Deposit and Loans. |
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| **Unit:2** | **IMF** | **15 hours** |
| International Monetary and Financial Environment – International Monetary Investments. |
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| **Unit:3** | **Exchange Rate Theories** | **15 hours** |
| Exchange Rate Theories – Derivatives – Forward Rate Agreements – Currency Futures and Interest Futures - International Banking – Role of IMF in International Liquidity – International Institutions – World Bank. |
|  |
| **Unit:4** | **IDA** | **15 hours** |
| International Development Associations – International Finance Corporation – The International Debt and Country Analysis – Recent Changes in International Financing |
| **Unit:5** | **Case Studies** | **13 hours** |
| Case Studies (Based on the above units) |
| **Unit:6** Contemporary Issues **2 hours** |
| Online Assignments-Seminars-Quiz |
|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Sharan,V., “International Financial Management”, New Delhi, Prentice Hall Pvt Ltd,2012 |
| 2 | Seth,A.K., “International Financial Management”, New Delhi, Galgotia Publishing Company, 2013 |
|  |
| **Books for References** |
| 1 | Apte,P.G., “International Financial Management”, New Delhi,Tata McGraw Hill Publishing Company Limited, 2010 |
| 2 | Varshney., R.L., and Bhashyam,S., “International Financial Management”, New Delhi,S.Chand & Sons Publisher, 2004 |
| 3 |  |
| **Related Online Contents** |
| 1 | https:/[/www.digim](http://www.digimat.in/nptel/courses/video/110105057/L01.html)a[t.in/nptel/courses/video/110105057/L01.html](http://www.digimat.in/nptel/courses/video/110105057/L01.html) |
| 2 | https://nptel.ac.in/courses/110/105/110105031/ |

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

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

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| **Course code** |  | **INVESTMENT MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic understanding about investment and portfolio management.** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Provide a general understanding about investment avenues and personal finance.
2. give a broader understanding about behavioral finance and how it equip to decide personal Investment.
3. Understand the characteristics of securities markets and the instruments traded therein.
4. Give boarder understanding about fundamental and technical analysis.
5. Analyze risk and return of securities and manage portfolios of investment.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall various investment avenues and personal finance. | K1 |
| 2 | Explain securities markets, regulation and its instruments | K2 |
| 3 | Identify fundamental analysis of an organization using financial data information. | K3 |
| 4 | Examine technical analysis of an organization using financial data information. | K4 |
| 5 | Evaluate risk return of securities in different investment proposal. | K5 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
| **Unit:1** | **Introduction** | **15 hours** |
| Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India. |
| **Unit:2** | **Capital Market** | **15 hours** |
| Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines. |
| **Unit:3** | **Fundamental and Technical Analysis** | **15 hours** |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. |
| **Unit:4** | **Investment Alternatives** | **15 hours** |
| Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – ThePost Office Savings Scheme – LIC. |
| **Unit:5** | **Portfolio Management** | **13 hours** |
| Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs andProblems – Capital Asset Pricing Model(CAPM) |
| **Unit:6** | **Contemporary Issues** |  **2 hours** |
| Online assignment , Group Discussion and Seminar |
|  | **Total Lecture hours** | **75 hours** |

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| **Books for Study** |
| 1 | BhallaV.K, ”Investment Management”, New Delhi, S-Chand & Co,2008. |
| 2 | Kevin.S, ”Security Analysis and Portfolio Management, New Delhi, PHI Learning PrivateLimited,2015. |
|  |
| **Books for References** |
| 1 | Chandra Prasanna, ”Investment Analysis and Portfolio Management”, Chennai, McGraw Hill Education (India) Pvt Ltd,2021 |
| 2 | Avadhani V.A, ”Investment Management”, Mumbai, Himalaya Publications,2012. |
| **Related Online Contents** |
| 1 | https://onlinecourses.swayam2.ac.in/imb19\_mg09/preview |
| 2 | https://onlinecourses.nptel.ac.in/noc21\_mg99/preview |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | L | M | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | S | M | M |
| **CO4** | S | S | S | M | L |
| **CO5** | S | M | L | S | M |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **PRINCIPLES AND PRACTICE OF INSURANCE** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic understanding about the concept of insurance and types** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures
2. Understand various types insurance and its policies.
3. Create awareness among students on the legal framework of insurance
4. Acquired knowledge in health insurance, group insurance products and mediclaim policies
5. Aware about IRDA Regulation act 2002
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the general principles and concepts of insurance, insurance practices and procedures | K1&k2 |
| 2 | Examine various types of insurance and its functions. | K4 |
| 3 | Evaluate the legal framework about different insurance policies. | K5 |
| 4 | Promote awareness about different health policies and groupinsurance | K6 |
| 5 | Make use of IRDA regulation act. | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance. |
| **Unit:2** | **Life Insurance** | **15 hours** |
| Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contacts and their uses – Role of L.I.C. of India |
| **Unit:3** | **Health Insurance** | **15 hours** |
| Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits –Cattle Insurance – Personal accident insurance. |
| **Unit:4** | **General insurance** | **15 hours** |
| General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing –Network and customer service. |
| **Unit:5** | **Claims and settlement** | **13 hours** |
| Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 –Protection of policy holders interest. |
| **Unit:6** | **CONTEMPORARY ISSUES** |  **2 hours** |
|  Expert lectures, online seminars – Webinars |
|  | **Total Lecture hours** | **75 hours** |

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| **Books for Study** |
| 1 | Mishra M.N & Mishra S.B,”Insurance Principles and Practices”, New Delhi, S-Chand &Co,2007 |
| 2 | Periyasamy P,”Principles and Practices of Insurance”, Mumbai,Himalaya Publications,2011. |
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| **Books for References** |
| 1 | Bodla B.S, Garg M.C & Singh K.P ,”Insurance: Fundamentals, Environment andProcedures”,New Delhi,Deep and Deep Publications,2004. |
| 2 | Mishra Kaninika,”Fundamentals of Life Insurance”, New Delhi, PHI Learning,2010 |
| **Related Online Contents** |
| 1 | <https://onlinecourses.swayam2.ac.in/cec20_mg24/preview> |
| 2 | https:/[/www.coursera.o](http://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-)r[g/lecture/health-economics-us-healthcare-systems/introduction-to-](http://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-)insurance-5dbxD |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | L | M | M | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | M | M |
| **CO4** | S | S | S | S | L |
| **CO5** | S | M | M | S | M |

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



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| **Course code** |  | **INDUSTRIAL LAW** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic understanding about business regulatory organization and their practice.** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Acquire updated knowledge and develop understanding of the regulatory framework for business
2. Gain expert knowledge about various industrial act.
3. Be aware of opportunities available in various legal compliances so as to enable them employable.
4. Impart knowledge about current practice of industrial law.
5. Train in calculation on payment of gratuity.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Remember updated regulatory framework followed by the companies. | K1&K2 |
| 2 | Indentify type of industrial act and its functions. | K3 |
| 3 | Analyze various opportunities available in various legal compliances so as to enable them employable. | K4&K5 |
| 4 | Develop current practice on industrial law | K6 |
| 5 | Calculate Payment of Gratuity. | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
| **Unit:1** | **Factories Act** | **15 hours** |
| Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988. |
| **Unit:2** | **Trade Unions Act** | **15 hours** |
| Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes. |
| **Unit:3** | **Payment of Bonus Act** | **15 hours** |
| Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment –Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981. |
| **Unit:4** | **Social security Legislation** | **15 hours** |
| Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation –Disability – Partial – Permanent – Total disablement – Accusation – Diseases. |
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| **Unit:5** | **Payment of Gratuity Act** | **13 hours** |
| The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – TheIndustrial Employment (Standing order) Act 1946. |
| **Unit:6** | **CONTEMPORARY ISSUES** |  **2 hours** |
|  Expert lectures, online seminars – Webinars |
|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Kapoor N.D,”Elements Of Industrial Law”, New Delhi,Sultan chand & Sons,2018. |
| 2 | Vaidyanathan .S, Srividhya,”Factory Laws Applicable in Tamil Nadu”,Chennai,Madras BookAgency,2003. |
|  |
| **Books for References** |
| 1 | The Child labour (Protection & Regulation) - Madras Book Agency Act 1986 |
| 2 | The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981 |
| 3 | The Environment (Protection) Act 1986 -Professional Book Publishers - |
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| **Related Online Contents** |
| 1 | https:/[/www.icsi.edu/m](http://www.icsi.edu/media/webmodules/publications/)e[dia/webmodules/publications/](http://www.icsi.edu/media/webmodules/publications/) |
| 2 | <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf> |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | L | M | S |
| **CO2** | S | M | S | M | M |
| **CO3** | M | S | S | M | M |
| **CO4** | S | M | S | M | L |
| **CO5** | M | M | L | S | M |

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



Elective Courses



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| **Course code** |  | **SERVICES MARKETING** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on service Marketing** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to:1. Understand the concepts of service marketing management.
2. Learn about service marketing process for different types of products and services.
3. Understand the tools used by marketing managers in decision situations.
4. Know more about marketing mix for selected marketing services.
5. Get insight in service quality.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the nature of services, and distinguish between products and services | K2 |
| 2 | Identify the major elements needed to improve the marketing of services | K3 |
| 3 | Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service | K4 |
| 4 | Examine the key marketing services and market segmentation | K4 |
| 5 | Evaluate service quality, measurement, causes and problems, principles guiding improving of quality | K5 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services. |
|  |
| **Unit:2** | **Service Marketing** | **18 hours** |
| Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business. |
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| **Unit:3** | **Marketing Mix** | **18 hours** |
| Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. |
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| **Unit:4** | **Key Services** | **18 hours** |
| Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. |
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| **Unit:5** | **Service Quality** | **16 hours** |
| Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality. |
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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Reddy P.N, Appannaiah H.R,Dr. Anil Kumar and Dr. K. Nirmala,”Service Marketing”,Mumbai,Himalaya Publications, 2017. |
| 2 | Jha S.M,”Service Marketing”, Mumbai, Himalaya Publications,2015. |
|  |
| **Books for References** |
| 1 | Dr. Shajahan.S, ”Service Marketing”, Mumbai, Himalaya Publications,2017 |
| 2 | Dr. Natrajan.P, ”Sevice Marketing”, Chennai, Margham Publications,2019 |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc20_mg12/preview> |
| 2 | <https://onlinecourses.swayam2.ac.in/cec19_mg38/preview> |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** |  | S |  |  | M |  |  | M |  |  | M |  | S |
| **CO2** |  | M |  |  | S |  |  | M |  |  | S |  | S |
| **CO3** |  | S |  |  | S |  |  | S |  |  | S |  | S |
| **CO4** |  | M |  |  | S |  |  | S |  |  | M |  | M |
| **CO5** |  | S |  |  | M |  |  | S |  |  | M |  | S |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **MARKETING OF FINANCIAL SERVICES** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on Financial Services** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Develop and expand knowledge in the overall marketing environment of financial service.
2. Understand the key issues and future trends that surround financial service marketing
3. Be familiar with the nature and scope of various types of financial services.
4. Know about various services related to insurances and its policies.
5. Referring various real estate industry about their classification and its mechanism.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the marketing of financial services | K2 |
| 2 | Appreciate how recent thinking in marketing and services marketingapplies to financial services | K4 |
| 3 | Identify key issues for marketers of financial services | K3 |
| 4 | Interpretation of various reforms and types of insurance servicesrelated to life insurance | K5 |
| 5 | Discussing about the concepts based on real estate industry and theirinvestment pattern in markets, securitization mechanism’s merits in India. | K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
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| **Unit:1** | **Financial Market in India** | **15 hours** |
| Financial Market in India – Financial Sector Reforms – Money Market – Capital Market– Bond Market – Types of Bonds. |
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| **Unit:2** | **Stock Exchanges** | **15 hours** |
| Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI. |
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| **Unit:3** | **Plastic cards** | **15 hours** |
| Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance. |
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| **Unit:4** | **Insurance Services** | **15 hours** |
| Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance. |
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| **Unit:5** | **Real Estate Industry** | **13 hours** |
| Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India |
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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Tripathy Nalina Prava,”Financial Services ,New Delhi,PHI Learning,2007. |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India)Pvt Ltd,2010. |
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|  |
| **Books for References** |
| 1 | Mishkin S Frederic,” Financial Markets & Institutions “ London,Pearsn education,2017. |
| 2 | Gordon E & Natrajan K,”Financial Markets and Services”, Mumbai,Himalaya Publications,2019. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.swayam2.ac.in/imb20_mg17/preview> |
| 2 | <https://onlinecourses.nptel.ac.in/noc20_mg10/preview> |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** |  | M |  |  | S |  |  | S |  |  | M |  | M |
| **CO2** |  | S |  |  | M |  |  | S |  |  | M |  | S |
| **CO3** |  | M |  |  | S |  |  | S |  |  | S |  | M |
| **CO4** |  | M |  |  | M |  |  | S |  |  | S |  | S |
| **CO5** | S |  | S |  |  | M |  | M | S |

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



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| **Course code** |  | **MARKETING OF HEALTH SERVICES** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on health services** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand healthcare decision making
2. Develop skills in applying marketing strategies
3. Predict the environmental trends and opportunities in the health sector.
4. Comparing about various online health services related to clinical health care.
5. Assessing about various rights and legal aspects related to consumer protection and safety measures.
 |
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Apply the necessary tools available to marketing managers in healthcare sector | K3 |
| 2 | Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector | K5 |
| 3 | Solve real-life problems and provide solutions to challenges | K6 |
| 4 | Analyze various online critical judgment in implementing the marketingstrategies in the health care sector | K4 |
| 5 | Adapt various legal systems related to consumer rights & protection,promotion agencies and food nutrition’s in india | K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
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| **Unit:1** | **Marketing plans for services** | **18 hours** |
| Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model. |
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| **Unit:2** | **Hospital services** | **18 hours** |
| Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services. |
|  |
| **Unit:3** | **Marketing Mix for Hospitals** | **18 hours** |
| Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals. |
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| **Unit:4** | **Online Health Services** | **18 hours** |
| Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction. |
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| **Unit:5** | **Legal system** | **16 hours** |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies. |
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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
|  |
|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Jha S.M,”Service Marketing”, Mumbai,Himalaya Publications,2015. |
| 2 | Dass K Sujatha,”Changing Trends in Health & Nutrition”, Isha Books,2016. |
|  |
| **Books for References** |
| 1 | Sheaff Rod,”Marketing for Health services: A framework for communications, evaluation &Total Quality Management”, 2015 |
| 2 | Woodruffe Helen,”Service Marketing”,Prentice hall ,2018. |
| **Related Online Contents** |
| 1 | [www.courseerra.org](http://www.courseerra.org/) |
| 2 | <https://onlinecourses.swayam2.ac.in/cec19_mg38/preview> |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | M | M | S |
| **CO2** | S | M | S | S | M |
| **CO3** | M | S | S | M | S |
| **CO4** | M | S | S | S | M |
| **CO5** | S | S | M | S | S |

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



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| **Course code** |  | **TRAVEL AND HOSPITALITY SERVICES** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on hospitality services** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to :1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism
2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management
3. Identify the role of managers in the hospitality industry and to highlight their principal responsibilities.
4. Make understand the classification of hotels by physical characteristics.
5. Summarize hospitality services and behavioural profile of users related to hotel marketing in Indian perspective.
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Remember technology for the production and management of traveland hospitality experiences. | K1 |
| 2 | Plan, lead, organize and control resources for effective and efficienttravel and hospitality operations. | K2 |
| 3 | Make use of the marketing strategies for travel and hospitalitydestinations and organizations. | K3 |
| 4 | Discuss about various hospitality services and its classification ofhotels by price level. | K6 |
| 5 | Examine the various behavioral profile of users and related to hotelmarketing in Indian perspective. | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
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| **Unit:1** | **Introduction** | **15 hours** |
| Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism. |
|  |
| **Unit:2** | **Tourist Destination** | **15 hours** |
| India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism |
|  |
| **Unit:3** | **Marketing Mix for Tourism** | **15 hours** |
| Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective. |
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| **Unit:4** | **Hospitality Services** | **15 hours** |
| Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level. |
| **13 hours** |
| **Unit:5** | **Behavioural profile of users** |  |
| Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
|  |
|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Ghosh Bishwanath,”Tourism and Travel Management “,Noida,Vikas Publication House Ltd,2017 |
| 2 | Bhatia A.K,”International Tourism Management”, New Delhi,Sterling Publishers Pvt.Ltd,2016 |
|  |
| **Books for References** |
| 1 | Jha S.M,”Service Marketing”, Mumbai,Himalaya Publications,2015. |
| 2 | Dr. Natrajan.P,”Sevice Marketing”, Chennai,Margham Publications,2019 |
| **Related Online Contents** |
| 1 | <https://onlinecourses.swayam2.ac.in/cec19_mg38/preview> |
| 2 | <https://onlinecourses.nptel.ac.in/noc21_mg52/preview> |

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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | S | M |
| **CO2** | S | S | M | M | S |
| **CO3** | M | M | S | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | M | S | S | M | M |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **FINANCIAL MARKETS AND INSTITUTIONS** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on financial market and Institutions** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the overview of Indian financial system and securities exchange board of India.
2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds.
3. Be aware on the non banking financial intermediaries and non bank statutory financial organizations.
4. Explain investment information and credit rating agency of India Limited.
5. Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Describe Indian Financial System and securities exchange board ofIndia. | K1&K2 |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India andMutual Funds. | K2 |
| 3 | Explore activities of non-financial banking | K4 |
| 4 | Assess about various investment information and credit rating agency | K5 |
| 5 | Identify about various financial institutions and related to its workingand functions | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| Financial Markets – An Overview – Money Market – Call Money Market – CommercialPaper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market. |
|  |
| **Unit:2** | **Capital Market** | **18 hours** |
| Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market-Over the Counter Exchange of India (OTCEI). |
|  |
| **Unit:3** | **Financial Services Institutions** | **18 hours** |
| Financial Services Institutions – Clearing corporation of India Limited (CCIL) ––Discount and Finance House of India Limited (DFHIL). |
|  |
| **Unit:4** | **Rating Agency** | **18 hours** |
| Investment Information and Credit Rating Agency of India Limited (ICRA) -CreditRating and Information Services of India Limited (CRISIL) –– National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI). |

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| **Unit:5** | **Financial Institutions** | **16 hours** |
| Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Tripathy Nalina Prava,”Financial Services ,New Delhi,PHI Learning,2007. |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India)Pvt Ltd,2010. |
|  |
| **Books for References** |
| 1 | Khan M.Y,”Financial Services” Chennai,McGraw Hill Education (India) Pvt Ltd,2016. |
| 2 | Dr Anbarasu D Josheph & Others,”Financial ServicesNew Delhi, Sultan Chand & Sons, 2015. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.swayam2.ac.in/imb20_mg17/preview> |
| 2 | <https://onlinecourses.nptel.ac.in/noc20_mg10/preview> |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | M | S | S |
| **CO2** | S | S | M | S | M |
| **CO3** | M | S | S | S | M |
| **CO4** | S | S | S | M | S |
| **CO5** | M | S | S | M | S |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **INDIAN STOCK EXCHANGES** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on Indian stock exchange** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the overview of Indian Financial System and securities exchange board of India.
2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
3. Be aware on different platforms for trading of securities of various companies.
4. Taught about E-commerce Act and Internet Stock Trading.
5. Summarize about various concepts related internet stock trading features and SEBI functions.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Describe Indian stock exchanges and securities exchange board ofIndia. | K1&K2 |
| 2 | Classify and regulate the trading transactions with proper rules andregulations. | K2 |
| 3 | Explore activities of the investors of stock exchange | K4 |
| 4 | Determine the securities contracts regulation act and importantprovisions related to SEBI functions workings. | K5 |
| 5 | Examine various basic concepts of internet stock trading features | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership- Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities. |
|  |
| **Unit:2** | **Stock Exchange Regulatory Framework** | **15 hours** |
| Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization. |
|  |
| **Unit:3** | **Listing** | **15 hours** |
| Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection. |
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| **Unit:4** | **Securities Contracts** | **15 hours** |
| The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working. |

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| **Unit:5** | **Internet Stock Trading** | **13 hours** |
| Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Khan M.Y,”Financial Services” Chennai,McGraw Hill Education (India) Pvt Ltd,2016. |
| 2 | Dr Anbarasu D Josheph & Others,”Financial ServicesNew Delhi, Sultan Chand & Sons,2015. |
|  |
| **Books for References** |
| 1 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India) PvtLtd,2010. |
| 2 | Gordon E & Natrajan K,”Financial Markets and Services”, Mumbai,Himalaya Publications,2019. |
| **Related Online Contents** |
| 1 | https:/[/www.nseindi](http://www.nseindia.com/)a[.com/](http://www.nseindia.com/) |
| 2 | <https://onlinecourses.nptel.ac.in/noc20_mg10/preview> |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | S |
| **CO2** | M | S | S | M | M |
| **CO3** | S | S | M | M | S |
| **CO4** | M | M | S | S | M |
| **CO5** | M | M | S | S | M |

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



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| **Course code** |  | **FUTURES AND OPTIONS** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on Derivate market** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to:1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house.
2. Understand and valuate the basic derivatives and their applications in the financial risk management and investment.
3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
5. Defining various types of pay off for buyer and identifying commodity markets
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the concepts and market mechanics of different types offinancial derivatives | K1 |
| 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches | K4 |
| 3 | Evaluate the instruments that can be used to implement riskmanagement strategies. | K5 |
| 4 | Explain various pay off for buyer of futures and other options likehedging and speculation. | K2 |
| 5 | Identify the evolution of commodity markets and exchanges in India. | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market. |
|  |
| **Unit:2** | **Index Derivatives** | **18 hours** |
| Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex. |
|  |
| **Unit:3** | **Forward contracts** | **18 hours** |
| Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option. |
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| **Unit:4** | **Pay off for Buyer** | **18 hours** |
| Pay off for buyer (long futures ) of futures – pay off for seller ( short futures ) of futures* Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options
* pay off profit for writer of call options. Hedging and speculation in options.
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| **Unit:5** | **Commodity Markets** | **16 hours** |
| Evolution of Commodity Markets – Commodity markets in India – Newyork Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. |
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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Somanthan, “Derivatives”, Chennai,McGraw Hill Publishing Company Limited ,2017 |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps”,Paperback,2018. |
|  |
| **Books for References** |
| 1 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 |
| 2 | Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and Risk Management”,New Jersy, John Wiley & Sons,2009. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc19_mg39/preview> |
| 2 | https:/[/www.classc](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)e[ntral.com/course/swayam-financial-derivatives-risk-management-](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)14056 |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | S | S | M | M | M |
| **CO3** | M | S | S | M | S |
| **CO4** | M | M | S | S | M |
| **CO5** | M | S | S | S | S |

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



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| **Course code** |  | **FUNDAMENTAL AND TECHNICAL ANALYSIS** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on Derivative market** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Discovering various concepts based on investments and security analysis.
2. Define technical analysis and contrast it with fundamental analysis.
3. Explain the logic behind technical analysis and company analysis.
4. Discuss the basic tools used by technical analysts.
5. Explaining the concepts based on moving averages, charts and its related functions.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Examine various concepts related to investment and approaches tosecurity valuation. | K4 |
| 2 | Outline the theoretical contexts of the fundamental and technicalanalysis | K2 |
| 3 | Summarize work on the basic tools used by technical analysts | K5 |
| 4 | Determine the various theory and technical analysis related meaning | K5 |
| 5 | Evaluate securities by measuring the intrinsic value of stock | K5 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation. |
|  |
| **Unit:2** | **Fundamentals analysis** | **15 hours** |
| Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE |
|  |
| **Unit:3** | **Industry analysis** | **15 hours** |
| Industry analysis – meaning – methods - Company analysis – meaning – methods. |
|  |
| **Unit:4** | **Technical analysis** | **15 hours** |
| Technical analysis – meaning – Dow Theory – Elliot Wave Theory |
|  |
| **Unit:5** | **Moving Averages** | **13 hours** |
| Moving Averages – Charts – MACD -relative strengths. |
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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **75 hours** |
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| **Books for Study** |
| 1 | Bhalla V.K ,”Investment ManagementNew Delhi, S-Chand & Co, 2007. |
| 2 | Kevin s,”Security Analysis and Portfolio Management”,New Delhi,PHI Learning,2006. |
|  |
| **Books for References** |
| 1 | Chandra Prasanna,”Investment Analysis and Portfolio Management” Chennai,McGraw Hill Education (India) Pvt Ltd,2021 |
| 2 | Avadhani V.A,”Investment Management” Mumbai,Himalaya Publications,2012. |
|  |
| **Related Online Contents** |
| 1 | https://nptel.ac.in/courses/110/105/110105036/ |
| 2 | https://nptel.ac.in/courses/110/105/110105035/ |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | M |
| **CO2** | M | M | S | M | M |
| **CO3** | M | S | S | M | S |
| **CO4** | M | M | S | S | M |
| **CO5** | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **PRINCIPLES OF INTERNATIONAL TRADE** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on International trade** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Be familiar with the process of international and domestic trade procedures.
2. Form a base of policy framework in international trading with special emphasis on India.
3. Appraise them of the documentation procedures and its sanctity in international business.
4. To know more about international investments and factors affecting international investments
5. Summarize Multinational Corporation and about the Globalizations
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Remember the major models of international trade and be able to distinguishbetween them in terms of their assumptions and economic implications | K2 |
| 2 | Apply the principle of comparative advantage and its formal expression andinterpretation within different theoretical models | K3 |
| 3 | Discuss the theory of international trade as well as international trade policyand to demonstrate the relevance of the theory | K6 |
| 4 | Analyze the various international investments and its limitations, factorsaffected by investment Indian companies | K4 |
| 5 | Explain concepts based on multinational corporation and about theGlobalizations | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **18 hours** |
| The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries. |
|  |
| **Unit:2** | **International commodity Agreements** | **18 hours** |
| International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade– Factors influencing the terms of trade. |
|  |
| **Unit:3** | **Tariff** | **18 hours** |
| Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers. |
|  |
| **Unit:4** | **International Investments** | **18 hours** |
| International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies. |

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| **Unit:5** | **Multinational Corporation** | **16 hours** |
| Multinational Corporation – Definition and Meaning – Importance of MNCS – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith,”InternationalTrade – Theory and Evidence” Chennai,McGraw Hill Education (India) Pvt Ltd, 2017. |
| 2 | Cherunilam Francis,”International Trade and Export Management” Mumbai,HimalayaPublications, 2015. |
|  |
| **Books for References** |
| 1 | Cherunilam Francis“International Business”,New Delhi, PHI Learning Pvt. Ltd ,2016. |
| 2 | Natrajan P ,”International Business”,Chennai, Margam Publications, 2019. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc20_mg54/preview> |
| 2 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | S |
| **CO2** | S | S | M | M | S |
| **CO3** | M | S | S | M | M |
| **CO4** | M | S | S | M | S |
| **CO5** | S | S | M | M | S |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **EXPORT AND IMPORT PROCEDURE** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on EXIM** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Learn the export and import trade procedure
2. Know the functions of export and import promotion council
3. Learn the role of export and import consultancy like excise procedures
4. Give an understanding about the export and import warehousing laws and their regulations
5. Learn the custom practice while importing and documentation related to rules and regulations
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the export and import licensing procedure | K1 |
| 2 | Explain the functions of export and import promotion council | K2 |
| 3 | Analyse the knowledge about customs procedure | K4 |
| 4 | Evaluate the trading procedure | K5 |
| 5 | Apply the export and import procedure for the given project | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Introduction** | **15 hours** |
| Exports – Recent measures to boost Country's Exports – Rules for successful exporting– Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports. |
|  |
| **Unit:2** | **Categories of exporters** | **15 hours** |
| Different Categories of exporters - Registration of Exports – Appointing Overseas https://onlinecourses.nptel.ac.in/noc20\_mg54/preview agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export. |
|  |
| **Unit:3** | **Excise procedure** | **15 hours** |
| Excise procedure – Insuring goods against Marine risks – Preparing export documents* Institutional support for Exports – Compulsory quality control and pre-shipment Inspection
* Labeling – Shipping and customs clearance of goods.
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| **Unit:4** | **Import Trade law in India** | **15 hours** |
| Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports. |
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| **Unit:5** | **Retirement of Import Documents** | **13 hours** |
| Retirement of Import Documents and RBI‟s directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Khurana P.K , ”Export management” Noida, New Delhi,Galgotia,2018 |
| 2 | Balagobal T.A.S, ”Export Management” Mumbai, Himalaya Publications,2019. |
|  |
| **Books for References** |
| 1 | Mahajn M.I,”A Guide on Export Policy, Procedure and Documentation”, Mumbai, Snowwhite publications, 2015 |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> |
| 2 | [https://www.mondaq.com/india/international-trade-investment/845604/import-and-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india)[export-procedures-in-india](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india) |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | M | S | S | S | M |
| **CO3** | M | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | M | S | S | M |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **INSTITUTIONS FACILITATING INTERNATIONAL TRADE** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **ELECTIVE** | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on international trade** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions
2. Provide information about export promotion in India and related to its agencies.
3. Support sustainable economic, social and institutional development on international trade
4. Promote regional cooperation and integration on facilitating the international trade.
5. Assessing various international monetary fund and international development fund and its features.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Demonstrate the role and significance of foreign trade and its marketswith its impact on various sectors in the economy. | K2 |
| 2 | Recall the conditions of financial markets and its impact in facilitatingthe international trade | K1 |
| 3 | Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causesand effects of deficits in the balance of payments in facilitating institutions. | K5 |
| 4 | Examine international monetary fund and concepts its principles | K4 |
| 5 | Identify various concepts based on international developmentassociation and features | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
| **Unit:1** | **Export promotion in India** | **18 hours** |
| Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations- State trading corporations- Major STC‟s in India- State export –Promotion agencies- Impediments in export promotion. |
|  |
| **Unit:2** | **Role of RBI in export finance** | **18 hours** |
| Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC. |
|  |
| **Unit:3** | **WTO** | **18 hours** |
| World Trade Organization – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms. |



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| **Unit:4** | **IMF** | **18 hours** |
| International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs. |
|  |
| **Unit:5** | **IDA** | **16 hours** |
| International Development Association (IDA)-Objectives-Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
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|  | **Total Lecture hours** | **90 hours** |
| **Books for Study** |
| 1 | Cherunilam Francis“International Business”, New Delhi, PHI Learning Pvt. Ltd ,2016. |
| 2 | Rao P Sudha,”International Business”, Mumbai, Himalaya Publications,2016 |
|  |
| **Books for References** |
| 1 | Cherunilam Francis“International Business environment”, New Delhi, PHI Learning Pvt. Ltd,2016. |
| 2 | Acharya & Jain,”Export Marketing”, Achaya and Jain, Mumbai, Himalaya Publications,2013. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> |
| 2 | [https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india)[procedures-in-india](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india) |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | S | S | M | M | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | M | M | S |
| **CO5** | S | M | M | S | M |
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\*S-Strong; M-Medium; L-Low



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| **Course code** |  | **INDIA’S INTERNATIONAL TRADE** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | **ELECTIVE** | **5** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge on export market** | **Syllabus Version** | **2025-2026** |
| **Course Objectives:** |
| The main objectives of this course are to enable the students to1. Understand the international trade environment, strategies and management.
2. Apply concepts, principles and theories to international trade situations.
3. Be aware on the different thinking and viewpoints of diverse cultures.
4. Knowing more about import and export laws related to regulations.
5. Providing information about the global trades towards developing countries facing problems
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| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Identify the basic difference between inter-regional and internationalTrade | K2 & K6 |
| 2 | Apply the legal framework in the real life businesses related to foreigntrade regulations in India. | K3 |
| 3 | Evaluate India's international trade performance about its objectivesand principles. | K5 |
| 4 | Identify various concepts related to imports related to law of protectiontheir rights | K3 |
| 5 | Discover more about global trades and developing countries and majorproblems faced by sectors. | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **Development of Foreign Trade Policy** | **15 hours** |
| Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features. |
|  |
| **Unit:2** | **Legal frame work of India's foreign trade** | **15 hours** |
| Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India. |
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| **Unit:3** | **India's export trade** | **15 hours** |
| India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives– Promotion measures – EOUs, EPZs and SEZs. |
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| **Unit:4** | **Imports** | **15- hours** |
| Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks |
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| **Unit:5** | **Global trade and developing countries** | **13 hours** |
| Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy. |
|  |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar |
|  |
|  | **Total Lecture hours** | **75 hours** |
| **Books for Study** |
| 1 | Cherunilam Francis“Industrial Trade and Export Management”,New Delhi, PHI Learning Pvt.Ltd ,2015. |
| 2 | Balagobal T.A.S,”Export Management” Mumbai,Himalaya Publications,2019. |
|  |
| **Books for References** |
| 1 | Keegan,”Global Marketing Management”, New Delhi,Pearsons Education,2018. |
| **Related Online Contents** |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> |
| 2 | [https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india)[procedures-in-india](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india) |
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| **Mapping with Programme Outcomes** |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | M |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | M | M | S | S | M |
| **CO5** | S | M | M | S | S |

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

Annexure

# ELIGIBILITY FOR ADMISSION TO THE COURSE

An Under Graduate in Commerce with any Specialization

# DURATION OF THE COURSE

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