

**Program Code:**

Syllabus

**M.Com. Financial & Cost Accounting**

AFFILIATED COLLEGES

**2025–2026onwards**

**BHARATHIAR UNIVERSITY**

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

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

**Coimbatore-641046,TamilNadu,India**

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

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

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

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**M.Com (Financial and Cost Accounting) - Curriculum**

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

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| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theor y** | **Practic al** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
|  | Quantitative Techniques | 4 | 6 | - | 25 | 75 | 100 |
|  | Financial Accounting and Reporting | 4 | 6 | - | 25 | 75 | 100 |
|  | Database Management Systems | 4 | 6 | - | 25 | 75 | 100 |
|  | Applied Cost Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Elective-I | 4 | 6 | - | 25 | 75 | 100 |
| **SECOND SEMESTER** | | | | | | | |
|  | Business Research Methods | 4 | 5 | - | 25 | 75 | 100 |
|  | Accounting Policies and Standards | 4 | 5 | - | 25 | 75 | 100 |
|  | Communicative Skills for Commerce Professionals Practical I | 4 | - | 5 | 25 | 75 | 100 |
|  | Advanced Management Accounting | 4 | 5 | - | 25 | 75 | 100 |
|  | Computer Applications : Tally | 4 | - | 5 | 25 | 75 | 100 |
|  | Elective-II | 4 | 5 | - | 25 | 75 | 100 |
| **THIRD SEMESTER** | | | | | | | |
|  | Advanced Corporate Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Advanced Auditing | 4 | 5 | - | 25 | 75 | 100 |
|  | Taxation I | 4 | 6 | - | 25 | 75 | 100 |
|  | Financial Management | 4 | 6 | - | 25 | 75 | 100 |
|  |  |  |  |  |  |  |  |
|  | Institutional Training | 1 | - | - | 25 | - | 25 |
|  | Health and Wellness | 1 | 2 |  | 25 |  | 25 |
|  | Elective-III | 4 | 5 | - | 25 | 75 | 100 |
| **FOURTH SEMESTER** | | | | | | | |
|  | Investment and Portfolio Management | 4 | 5 | - | 25 | 75 | 100 |
|  | Taxation II | 4 | 5 | - | 25 | 75 | 100 |
|  | Introduction to Industry 4.0 | 4 | 5 | - | 25 | 75 | 100 |
|  | Project Work & Viva-Voce  **(OR)**  In lieu of Project work, the following two papers may be opted.  Principles and Practice of Insurance Industrial Law | 8 | 10 |  | 5 | 150 | 200 |
|  |  | 0 |  |  |
| 4 | 5 |  | 75 | 100 |
| 4 | 5 | 25 | 75 | 100 |
|  |  | 25 |  |  |
|  | 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/**](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 Systems and Markets
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 institutional 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**

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| 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** | |  | **QUANTITATIVE TECHNIQUES** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **6** | |  |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in Statistics and Mathematics at UG Level** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Understand the objectives of QT 2. Determine the optimal solutions of LP 3. Solve practical problems using Decision Theory 4. Compute the solutions for Transportation Problems 5. Analyze the cost by using PERT and CPM | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Explain the basic theory and QT Models | | | | K2 | | | |
| 2 | Apply the solutions of LP | | | | K3 | | | |
| 3 | Analyze the problems using Decision Theory | | | | K4 | | | |
| 4 | Apply the solutions for Transportation Problems | | | | K3 | | | |
| 5 | Evaluate the project to minimize the cost and time through CPM. | | | | K5 | | | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**– Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **18hours** | | | | |
| Descriptive Statistics: -Presentation of data, Measures of Central tendency – Probability (Concept,  Theorems, Conditional Probability, Bayes’ Theorem)-Probability Distribution (Discrete and Continuous)- Correlation and Regression | | | | | | | | |
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| **Unit:2** | | **Linear Programming** | | **18hours** | | | | |
| Linear Programming: Graphical Solution and Simplex Method, Duality- Sensitivity Analysis. | | | | | | | | |
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| **Unit:3** | | **Decision Theory** | | **18hours** | | | | |
| Decision Theory (Decision Under certainty, risk and Uncertainty, Marginal Analysis, Decision tree Analysis)- Game Theory(Pure and Mixed Strategy, Graphical,  Dominance and Algebraic Method) | | | | | | | | |
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| **Unit:4** | | **Transportation Problems** | | **18hours** | | | | |
| Transportation Problems ( Initial Basic Feasible Solution, Test for Optimality and Transshipment) - Assignment Problem | | | | | | | | |
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| **Unit:5** | | **Network Analysis** | | **16hours** | | | | |
| Network Analysis ( PERT & CPM )- Cost Analysis and Resource Allocation – Queuing Model (M/M/1/FIFO) | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2hours** | | | | |
| Online assignment, Group discussion and seminar | | | | | | | | |
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|  | | **Total Lecture hours** | | **90 Hours** | | | | |

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| **Books for study** | |
| 1 | Kothari,C.R“Quantitative Techniques”,NewDelhi,Vikas Publications,2019 |
| 2 | GuptaS.P&Gupta,M.P(2003)"StatisticalMethods",SultanChand&Sons,NewDelhi.2019 |
| 3 | Taha,H.A.(7thed.2002)."OperationResearch:Anintroduction"Chennai,PearsonEducation,2019 |
|  | |
| **Books for Reference** | |
| 1 | Vohra,N.D(2003).Quantitative Techniques in Management.TataMcGrawHill,NewDelhi 2019 |
| 2 | Gupta,Parameswara,E.A.,OperationsResearch&QuantitativeTechniques,HimalayaPublishing House Pvt. Ltd, Mumbai, 2018 |
| **Related Online Contents** | |
| 1 | https://nptel.ac.in/courses/110/104/110104094/ |
| 2 | <https://onlinecourses.swayam2.ac.in/cec20_mg18/preview> |

**Note–Problem: Theory 80:20**

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

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

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| **Course code** | |  | **FINANCIAL ACCOUNTING**  **AND REPORTING** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **6** | | **-** | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in financial accounting and**  **reporting** | **Syllabus Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to :   1. Acquaint with the conceptual frame work of financial accounting 2. Understand the adoption of developments in accounting policies 3. Evaluate the presentation of financial statements. 4. Get familiarize with the corporate reporting 5. Give exposure about corporate disclosure. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Infer the Conceptual framework of financial accounting | | | | K2 | | | |
| 2 | Identify the adoption of Developments in Accounting Policies. | | | | K3 | | | |
| 3 | Assess the Presentation of Financial Statements | | | | K5 | | | |
| 4 | Analyze the Recent developments in financial reporting. | | | | K4 | | | |
| 5 | Develop the Environmental and Social Disclosure. | | | | K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**– Create | | | | | | | | |
| **Unit:1** | | **Introduction** | | **18hours** | | | | |
| Conceptual Framework of Accounting - Conceptual framework of financial accounting and reporting - Generally Accepted Accounting Principles (GAAP) - Income and Balance Sheet concepts for financial reporting- Accounting standards in India-Procedure for Issue, Compliance, and status - Harmonization of standards.- Evaluation of Standard setting in India | | | | | | | | |
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| **Unit:2** | | **Accounting Policies** | | **18hours** | | | | |
| Developments in Accounting Policies - (Measurement and Reporting of revenues, expenses- Valuation and Revaluation of assets and liabilities - Valuation of Inventories –Depreciation policy- Nature of ownership equities | | | | | | | | |
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| **Unit:3** | | **Final Accounts** | | **18hours** | | | | |
| Preparation and Presentation of Financial Statements – Financial statement of companies: P&L Account and Balance Sheet. - Adjustments for changing prices and financial reporting | | | | | | | | |
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| **Unit:4** | | **Corporate Reporting** | | **18 hours** | | | | |
| Corporate Reporting : Objectives, Role of Reporting in economic development- Statutory and Non Statutory Reporting- Periodic and Segment reporting - Recent developments in financial reporting: e-financial reporting, Sustainability reporting | | | | | | | | |
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| **Unit:5** | | **Corporate Disclosure** | | **16hours** | | | | |
| Corporate Disclosure: Purpose, Type of Disclosure, Fair Disclosure and its objectives - Determinants of the extent of Disclosure. - Positive Accounting Theory, Voluntary Disclosure Theory - Environmental and Social Disclosure. | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2hours** |
| Online assignment, Group discussion and seminar | | | |
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|  | | **Total Lecture hours** | **90 Hours** |
| **Books for study** | | | |
| 1 | Lal,Jawahar,"FinancialReportingandAnalysis",Mumbai,HimalayaPublishingHouse PvtLtd,2018 | | |
| 2 | NarayanswamyR.,"FinancialAccounting:AManagerialPerspective"NewDelhiPHI Learning Pvt Ltd,2014 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Ramachandran and Kakani,"Financial Accounting for Management", NewDelhi TATA McGraw Hill,2020. | | |
| 2 | Vijaykumar, MP.,"FirstlessontoAccountingStandards", NewDelhi,SnowWhite Publication, 2017. | | |
| **Related Online Contents** | | | |
| 1 | https://nptel.ac.in/courses/110/107/110107073/ | | |
| 2 | https://nptel.ac.in/courses/110/106/110106135/ | | |
| CourseDesigned By: | | | |

**Note-Problem: Theory 40:60**

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

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

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| **Course code** | |  | **DATABASE MANAGEMENT SYSTEM** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **6** | |  |  | **4** |
| **Pre-requisite** | | | **A good understanding of basic computer concepts such as primary memory, secondary memory, and data structures and algorithms** | **Syllabus Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Be familiar with the fundamental elements of relational database management systems. 2. Develop the concepts of relational data model, entity-relationship model, relational database design, and relational algebra. 3. Lay an idea to improve the database design by normalization. 4. Introduce hierarchical approach and program communication block. 5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Describe the fundamental elements of relational database management systems | | | | K2 | | | |
| 2 | Recall the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and sql. | | | | K1 | | | |
| 3 | Convert the – model to relational tables, populate relational database and formulate sql queries on data. | | | | K3 | | | |
| 4 | Evaluate the hierarchical approach and program communication block | | | | K5 | | | |
| 5 | Adapt the database knowledge in Network Approach and DBTG Data manipulation. | | | | K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
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| **Unit:1** | | **Database System** | | **18hours** | | | | |
| 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, Relational Approach, Hierarchical Approach, Network approach. | | | | | | | | |
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| **Unit:2** | | **Relational Approach** | | **18hours** | | | | |
| 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** | | **18hours** | | | | |
| 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** | | **18hours** | | | | |
| 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** | **16hours** |
| 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** | **2hours** |
| Online assignment, Group discussion and seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **90hours** |
| **Books for Study** | | | |
| 1 | SilberschatzAbraham,[HenryKorth,](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.,"DatabaseSystemsconcepts",7thEdition New Delhi, Tata McGraw Hill Publication Ltd, 2021 | | |
| 2 | RaghuRamakrishnan&JohannesGehrke,“DatabaseManagementSystems”,3rdEdition,New Delhi, Tata McGraw Hill Publishing Company Limited, 2014. | | |
| 2 | An Introduction to Database System–BipinCDesai,2016 | | |
|  | | | |
| **Books for References** | | | |
| 1 | Alexis Leon, Mathews Leon, “Database Management Systems” ,New Delhi, Tata McGraw- Hill Publication Ltd,2008 | | |
| 2 | Dates,C.J.,Kannan,A.,Swamynathan,S.,"AnIntroductiontoDatabaseSystem",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** | S | S | S | M | S |
| **CO2** | S | S | M | M | S |
| **CO3** | S | S | S | M | S |
| **CO4** | M | S | S | S | S |
| **CO5** | S | S | S | M | S |

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

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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** | | **2025-26** | |
| **Version** | |
| **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 | | | | | | | |
|  | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Recall the classification of cost, methods and techniques | | |  | K1 | |  |
| 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. | | | | | | | |
| **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.  Labor: Time rate – Piece rate –points to be noted in wage fixation. Incentives: meaning & importance - Taylor’s Differential piece rate – Halsey and Rowan plans. Labor turnover: meaning - Causes– effects- methods of reduction of labor turnover. Overtime and Idle time: meaning-causes- techniques of Control. | | | | | | | |
| **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. | | | | | | | |

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| **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** | **15-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** |  |
| Online assignment, Group discussion and seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-hours** |
| **Books for study** | | | |
| 1 | Jain.S.P,Narang.K.L.andAgarwal.S“AdvancedCostAccounting(CostManagement)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2015. | | |
| 2 | Madegowda.J“CostManagement”FirstEdition,Mumbai,HimalayaPublishingHouse,2015. | | |
| **Books for Reference** | | | |
| 1 | Pillai.R.S.N.andBagavathi.V“CostAccounting”,SeventhEdition,NewDelhi,Sultan  Chand and Sons, 2016. | | |
| 2 | ReddyT.S.andReddyY.H.P“CostandManagementAccounting”FourthEdition,Chennai, Margham Publishers,2017 . | | |
| **Related Online Contents** | | | |
| 1 | <https://students.icai.org/?page_id=5208> | | |
| 2 | https:/[/www.coursera.org/projects/introduction-cost-accounting](http://www.coursera.org/projects/introduction-cost-accounting) | | |
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**Note–Problem:Theory80:20**



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| **MappingwithProgramme 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** | |  | **BUSINESS RESEARCH METHODS** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **5** | |  |  | **4** |
| **Pre-requisite** | | | **Fundamental understanding in research**  **methods** | **Syllabus Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Develop an idea about various research designs and techniques. 2. Understand sampling techniques of research and its applications. 3. Become expert in application of tools in research. 4. Understand the significance of testing of hypothesis. 5. Become familiar in style of preparing research report. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues | | | | K1&K2 | | | |
| 2 | Organize and conduct research in a more appropriate sampling method manner. | | | | K2 | | | |
| 3 | Develop necessary critical thinking skills in order to evaluate different statistical tools used in research. | | | | K2&K3 | | | |
| 4 | Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process by testing hypothesis. | | | | K4 | | | |
| 5 | Formulate a research report and thesis. | | | | K5&K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**–Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | | **Introduction** | | **15hours** | | | | |
| Business Research: Meaning – Scope - Significance – challenges – types – process – Qualities of a good researcher–Ethics in research -Research problems: Identification -Selection. Hypothesis – Research design. | | | | | | | | |
|  | | | | | | | | |
| **Unit:2** | | **Sampling & Data Collection** | | **15hours** | | | | |
| Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors - Type I Error and Type II Error in research - Level of Significance - determination of sample size - Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study – Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation- Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale- Guttsman scale-Thurston scale. | | | | | | | | |
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| **Unit:3** | | **Statistical tools** | | **15hours** | | | | |
| Statistical tools used in research-Measures of Central tendency– Standard deviation– Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression | | | | | | | | |
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| **Unit:4** | | **Testing of Hypothesis** | **15hours** |
| Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -‘t’ test: To Test the significance of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. ANOVA: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test. | | | |
|  | | | |
| **Unit:5** | | **Interpretation& Reporting** | **13hours** |
| Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report- mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing- checking plagiarism.. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2hours** |
| Online assignment, Group discussion and seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **75hours** |
| **Books for study** | | | |
| 1 | KothariC.R. and GauravGarg (2023),Research Methodology: Methods and Techniques, NewDelhi, New Age International Publishers, | | |
| 2 | Gupta.S.P“StatisticalMethods”Forty-fifthEdition,NewDelhi,SultanChandandSons,2016 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Murray.R , Spiegel, Larry.J and Stephens “Theory and Problems of Statistics”, Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2017. | | |
| 2 | Pillai,R.S.N. and Bhagavathi., “Statistics –Theory and Practice” Ninth Edition New Delhi,S.Chand & Co. Ltd , 2017 | | |
| **RelatedOnline Contents** | | | |
| 1 | <https://onlinecourses.swayam2.ac.in/cec21_mg21/preview> | | |
| 2 | <https://onlinecourses.swayam2.ac.in/nou22_cm06/preview> | | |

**Note–Problem:Theory50:50**

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

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

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| **Course code** | |  | **ACCOUNTING POLICIES AND STANDARDS** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **5** | |  | **-** | **4** |
| **Pre-requisite** | | | **Basic Knowledge in Accounting Policies** | **Syllabus**  **Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Understand the various concept and role of accounting theory 2. Apply the accounting for investment and taxes 3. Determine and evaluate the accounting for financial instruments 4. Give an insight on financial information 5. Provide knowledge on international accounting | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Summarize the Concept and Role of Accounting Theory. | | | | K2 | | | |
| 2 | Construct Accounting about Investment and Taxes. | | | | K3 | | | |
| 3 | Categorize financial instruments, derivatives & EPS. | | | | K3 | | | |
| 4 | Analyze the financial information. | | | | K4 | | | |
| 5 | Assess international accounting. | | | | K5 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**– Create | | | | | | | | |
| **Unit:1** | | **Introduction** | | **15hours** | | | | |
| Concept and Role of Accounting Theory - Deductive and Inductive approach in theory Formulation- Classification of Accounting Theory - Normative and Positive theory ofAccounting - Critical Theory of Accounting | | | | | | | | |
|  | | | | | | | | |
| **Unit:2** | | **Investment and Taxes** | | **15hours** | | | | |
| Accounting for Investment and Taxes - Accounting for Investment - Accounting for investment in associates - Reporting of Interest in Joint Ventures - Accounting for Deferred Tax | | | | | | | | |
|  | | | | | | | | |
| **Unit:3** | | **Financial Instruments** | | **15hours** | | | | |
| Accounting for Financial Instruments–Accounting for Derivatives–Earnings per Share-Accounting for Lease | | | | | | | | |
|  | | | | | | | | |
| **Unit:4** | | **Analyzing financial Information** | | **15hours** | | | | |
| Analyzing financial Information-Horizontal & Vertical Analysis-Analysis of Quality of Earnings - Analysis of Value Creation and Distribution- Cash Flow Statements – Ratio Analysis | | | | | | | | |
|  | | | | | | | | |
| **Unit:5** | | **International Accounting** | | **13hours** | | | | |
| International Accounting - Definition, scope and importance of International Accounting- International Dimensions of Reporting- Factors and Status - Foreign currency translation method and practice | | | | | | | | |
|  | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2hours** | | | | |
| Online assignment, Group discussion and seminar | | | | | | | | |
|  | | **Total Lecture hours** | | **75hours** | | | | |

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| **Books for study** | |
| 1 | Lal,Jawahar,"FinancialReportingandAnalysis,Mumbai,HimalayaPublishingHousePvt Ltd,2018 |
| 2 | NarayanswamyR.,"FinancialAccounting:AManagerialPerspective"NewDelhiPHI Learning Pvt Ltd, 2014 |
|  | |
| **Books for Reference** | |
| 1 | RamachandranandKakani,"FinancialAccountingforManagement",NewDelhiTATAMcGraw Hill, 2020. |
| 2 | Vijaykumar,MP.,"FirstlessontoAccountingStandards",NewDelhi,SnowWhite Publication, 2017. |
| **RelatedOnline Contents** | |
| 1 | https://nptel.ac.in/courses/110/107/110107073/ |
| 2 | https://nptel.ac.in/courses/110/106/110106135/ |

**Note–Problem:Theory80:20**

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

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

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| **Coursecode** | | | **COMMUNICATIVE SKILLS FOR**  **COMMERCE PROFESSIONALS- PRACTICAL I** | | **L** | **T** | **P** | **C** |
| **Core** | | **CORE** | | | **-** | **-** | **5** | **4** |
| **Pre-requisite** | | **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. Mould 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 drafting 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 | | | | | | | | |
| **PARTA** | | | **WRITTENCOMMUNICATION** | | | | | |
| 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 | | | | | | | | |
| **PARTB** | | | | **ORALCOMMUNICATION** | | | | |
| 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:OralCommunication
3. Distribution of Marks

|  |  |
| --- | --- |
| CIA | 25 Marks |
| ESE | 75 Marks |
| **Total** | **100 Marks** |

Components for CIA

|  |  |
| --- | --- |
| Test (Written–10MarksandOral–5Marks) | 15 Marks |
| Record Note (Written Communication) | 5 Marks |
| Observation Note(Oral Communication) | 5 Marks |
| **Total** | **25Marks** |

Components for ESE

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| --- | --- | --- | --- | --- |
|  | | **Written Test:**  Part A:Written Communication  (Two Questions from the exercises in Record Note) | 30 Marks |  |
| **Oral Test:**  Part B: Oral Communications (Two Practice Exercises) | 25 Marks |
| Record Note(Written Communication) | 10 Marks |
| Observation Note (Oral Communication) | 10 Marks |
| **Total** | **75Marks** |
| ***Students Performance will be assessed jointly by the Internal and***  ***External Examiners Duly Appointed by the University*** | |
| ***Text Book(s)*** | |
| 1 | Rajendra Pal Korlahalli, “Essentials of Business Communication”, Sultan Chand &Sons, New Delhi, 2012. | | | |
| 2 | Ramesh,MS,&C.CPattanshetti,“BusinessCommunication”,R.Chand&Co,NewDelhi, 2019. | | | |
| 3 | Neeta Jain and Shoma Mukherji, “Effective Business Communication Concept” McGrawHill, Noida, 2020. | | | |
|  | | | | |
| **Reference Books** | | | | |
| 1 | RaghunathanVS,SanthanamV,“BusinessCommunication”,MarghamPublications,Chennai, 2018 | | | |
| 2 | Madhukar.R.K,“BusinessCommunication”,S.ChandandCo.Ltd.,Noida2018 | | | |
|  | | | | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | |
| 1 | https:[//www.youtube.com/watch?v=12Prc9ZA81w](http://www.youtube.com/watch?v=12Prc9ZA81w) | | | |
| 2 | https:[//www.simplilearn.com/group-discussion-tips-article](http://www.simplilearn.com/group-discussion-tips-article) | | | |
| 3 | https://preply.com/en/blog/business-presentation-phrases/ | | | |
| Course Designed By: | | | | |

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| **Course code** | |  | **ADVANCED MANAGEMENT ACCOUNTING** | **L** | | | **T** | **P** | **C** |
| **Core/Elective/**  **Supportive** | | | **CORE** | **5** | | |  |  | **4** |
| **Pre-requisite** | | | **Understand about basic terms and rules of management accounting.** | **Syllabus**  **Version** | | | | **2025-**  **26** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to enable the students to:   1. Know the concept and importance of management accounting. 2. Understandtheuseofaccountingtoolsforgeneratinginformationformanagerial 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. | | | | | | | | | |
| **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 concern | | | | | K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction** | | | **15-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** | | | **15-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** | | | **15-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 Flow statement and Cash Flow statement– Uses of Cash Flow statement–Limitations–Preparation of Cash Flow Statement.(As perAS3/In-As 7) | | | | | | | | | |

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| **Unit:4** | | **Marginal Costing** | **15-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 m | | | |
| **Unit:5** | | **Budgeting & Budgetary control** | **15-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–Cash Budget StandardcostingandvarianceAnalysis(MaterialandLaboronly)-AdvantagesandLimitations  Of Standard costing | | | |
|  | | **Total Lecture hours** | **75-hours** |
| **Books for Study** | | | |
| 1 | Sharma.R.K&Gupta.K.Shashi,”ManagementAccounting’,New Delhi, Kalyani Publishers,14thEdition. | | |
| 2 | PillaiR.S.N&Bhagavathi,”ManagementAccounting”,NewDelhi,S-Chand&Co,2010 | | |
|  | | | |
| **Books for References** | | | |
| 1 | ReddyT.S&ReddyYHariPrasad,”ManagementAccounting”,Chennai,MarghamPublications,2006. | | |
| 2 | Khan. M.Y& Jain. P.K, ”Management Accounting, Chennai, McGraw-Hill Education(India)PvtLtd,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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**Note–Problem:Theory80:20**

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| **MappingwithProgramme 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 |

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| **Course code** |  | **COMPUTER APPLICATIONS: TALLY**  **PRACTICALS-II** | **L** | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | | **CORE** |  |  | **5** | **4** |
| **Pre-requisite** | | **Basic Knowledge in Computer** | **Syllabus Version** | | **2025-**  **2026** | |
|  | | | | | | |
| **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) | | | | | | |
| 1. 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). | | | | | | |



Third Semester

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| **Course code** | |  | **Advanced Corporate Accounting** | | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **Core** | | **6** | |  |  | **4** |
| **Pre-requisite** | | | **Required knowledge and skills in the theory and practice of corporate financial accounting and to provide insight in to some modern accounting terms.** | | **Syllabus Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to enable the students to   1. Develop the conceptual frame work of corporate accounting. 2. Learn procedure relating to preparation of company final accounts know about accounting banking as well as insurance companies. 3. Know various concepts of banking and in insurance companies 4. Provide understanding about liquidation of companies 5. Learn the modern accounting techniques | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Solve problems relating to holding companies. | | | | | K3 | | | |
| 2 | Examine the problems relating to accounting for corporate restructuring. | | | | | K4 | | | |
| 3 | Indentify the banking as well as insurance companies. | | | | | K3 | | | |
| 4 | Evaluate problems relating to liquidation of companies. | | | | | K5 | | | |
| 5 | Illustrate the modern accounting concepts | | | | | K2 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction** | | | **18hours** | | | | |
| Holding company accounts - Non-Controlling Interest (NCI)- Goodwill valuation-goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealized profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Corporate Restructuring** | | | **18hours** | | | | |
| Accounting for Corporate Restructuring- Accounting for Mergers, Acquisition and Reconstruction (internal and external) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Banking and Insurance Companies** | | | **18hours** | | | | |
| Accounts of Banking companies and Insurance Companies. | | | | | | | | | |
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| **Unit:4** | | **Liquidation of companies** | | | **18hours** | | | | |
| Accounting for liquidation of companies – preparation of Statement of Affairs –Deficiency  /Surplus Account-Liquidator’s final statement of account-Receiver’s statement of accounts. | | | | | | | | | |
| **\** | | | | | | | | | |
| **Unit:5** | | **Modern Accounting** | | **16hours** | | | | | |
| Modern Accounting -Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting–Environmental Accounting-Investment Accounting – Inflation Accounting | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2hours** |
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|  | | **Total Lecture hours** | **90hours** |
| **Books for Study** | | | |
| 1 | Arulanandam,M.A. and Raman,K.S.“AdvancedAccounting”,Volume II,Sixth Edition,  NewDelhi,HimalayaPublishingHouse,2016. | | |
| 2 | Gupta,R.L.andRadhasamy,M.,“AdvancedAccountancy”,Volume II,FifthEdition,New  Delhi,SultanChandandSons,2015. | | |
| 3 | Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, NewDelhi, Sultan Chandand Sons,2015. | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Pillai,R.S.N.andBagavathi“AdvancedAccountancy”Volume II,ThirdEdition ,New  Delhi,SultanChandandSons,2018. | | |
| 2 | ReddyT.S .andMurthy.A“AdvancedAccounting”,VolumeII,SixthEdition, Chennai,  MarghamPublications,2016. | | |
| **Related Online Contents** | | | |
| 1 | https://testbook.com/learn/corporate-accounting/ | | |
| 2 | https:/[/www.icsi.edu/m](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accountin)e[dia/webmodules/Corporate%20and%20Management%20Accountin](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accountin)g.pdf | | |

**Note–Problem:Theory80:20**

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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** | S | M | L | S | S |

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

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| **Course code** | |  | | **ADVANCED AUDITING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | | **CORE** | **5** |  |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.** | **Syllabus Version** | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to enable the students to   1. Verify the accounting and financial records with a view to determining their accuracy and reliability. 2. Develop the knowledge in auditing procedures. 3. Understand the basics of vouching and its importance. 4. Prepare the audit report. 5. Introduce recent trends in auditing. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Illustrate the basic principles of auditing and assurance standards and techniques. | | | | K2 | | | |
| 2 | Identify the importance of vouching and importance of internal check. | | | | K3 | | | |
| 3 | Examine the qualification, appointment, powers, duties and removal of auditors | | | | K4 | | | |
| 4 | Elaborate the special areas of audit | | | | K2 | | | |
| 5 | Aware of recent trends in auditing. | | | | K2 | | | |
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| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**– Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | | **18hours** | | | |
| Introduction: Meaning- Objectives- Basic Principles of Auditing and Assurance Standards and Techniques. Classification of Audit - Audit planning - qualities of auditor – advantages and limitations of audit. | | | | | | | | |
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| **Unit:2** | | **Internal Audit** | | | **18hours** | | | |
| InternalControl,InternalCheckandInternalAudit:–Introduction,Necessity,Definitions- Internal Check: Definitions, Difference between Internal Check and Internal Control,  Fundamental Principles of Internal Check–Difference between Internal check and Internal audit. | | | | | | | | |
| **Unit:3** | | **Audit Procedure** | | | **18hours** | | | |
| Audit Procedure: Vouching–definition – features– examining vouchers Vouching of Cash book  – Vouching of trading transactions - Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different assets and liabilities. | | | | | | | | |
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| **Unit:4** | | **Audit Approach** | | **18hours** |
| Audit Approach: EDP and Mechanical Systems - Use of Computers Nature of EDP - Internal Control in EDP - Evaluating Internal Control in an EDP System - Auditing with the Aid of Computers. Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities- Audit Committee | | | | |
|  | | | | |
| **Unit:5** | | **Auditor’s Report** | **16hours** | |
| Auditor’s Report- Contents and Types-Auditor’s certificates-Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing. | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2hours** | |
| Webinar assignment, test | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **90hours** | |
| **Books for Study** | | | | |
| 1 | Pagare,Dinkar:“PrinciplesandPracticeofAuditing”,NewDelhi,SultanChandandSons, 2014 | | | |
| 2 | Tandon,B.N.,S.Sudharsanam,andS.Sundharabahu,“AHandbookofPracticalAudiditng”, New  Delhi,S.ChandandCo.Ltd.,2017 | | | |
| 3 | Gupta,Kamal,andAshokArora:“FundamentalsofAuditing,”NewDelhi,TataMc-GrawHill Publishing Co. Ltd., 2018 | | | |
|  | | | | |
| **Books for References** | | | | |
| 1 | Jha,Aruna:“AStudent’s GuidetoAuditing”,Taxmann.2016 | | | |
| 2 | Ghatalia,S.V.:“PracticalAuditing,”AlliedPublishersPrivateLtd.,NewDelhi.2017 | | | |
| 3 | InstituteofCharteredAccountantsofIndia:‘‘AuditingandAssuranceStandards’’,ICAI,NewDelhi 2018 | | | |

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

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

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| **Course code** | |  | **TAXATION I** | **L** | | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | | | **CORE** | **6** | |  |  | **4** |
| **Pre-requisite** | | | **BASIC UNDERSTANDING OF INCOME TAX PRACTICE AND LAW** | **Syllabus Version** | | | **2025-26** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to enable the students to   1. Enable students to understand computation of taxable income of various entities. 2. Acquaint the students with the concepts of tax administration. 3. Impart deep knowledge about the latest provisions of income tax act. 4. Develop application and analytical skill of the provisions of income tax law for income tax planning and management. 5. Educate learners about procedure for assessment and e-filing. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Evaluation of the procedure for computing taxable income under various sources:. | | | | K5 | | | |
| 2 | Recollect the concept of tax administration and practices. | | | | K1 | | | |
| 3 | Utilize the latest provisions of the Income Tax Act | | | | K3 | | | |
| 4 | Develop the legitimate way of Tax Planning and Management. | | | | K6 | | | |
| 5 | Make use of the procedure for assessment and e-filing. | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | | **Income Tax Act Basics** | | **18-hours** | | | | |
| Income Tax Act Basics - Introduction to Income Tax Act, 1961, Residential Status. - Income which do not form part of Total Income (Section 10, 11 to 13A) - Types of assesse. | | | | | | | | |
| **Unit:2** | | **Computation of Income** | | **18-hours** | | | | |
| Computation of Income from Salaries-Computation of Income from House property. | | | | | | | | |
| **Unit:3** | | **Computation of Capital Gain and Income from other**  **sources** | | **18-hours** | | | | |
| Computation of Profits and Gains of Business or profession – Calculation of Capital gain - Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals. | | | | | | | | |
| **Unit:4** | | **Computation of Tax Liability** | | **18-hours** | | | | |
| Computation of total tax liability for individuals, firms, companies, HUF, etc. | | | | | | | | |
| **Unit:5** | | **E-filing** | | **18-hours** | | | | |
| Understanding PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number) - Online e-filing of Income Tax Returns (ITR) – procedure and types of returns - Overview of other important business registrations related to taxation and compliance - Udyam Registration (MSME) - Import Export Code (IEC) Registration - Start-Up India Registration – Trademark. | | | | | | | | |

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|  | | **Total Lecture hours** | **90-hours** |
| **Books for Study(s)** | | | |
| 1 | LalB.B,”DirectTaxes”, NewDelhi,PearsonsEducation. | | |
| 2 | GaurV.P&NarangD.B,”IncomeTax Law&Practice”,NewDelhi,Kalyani Publications. | | |

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| **Books for References** | |
| 1 | DrMehrotra.H.C&DrGoyal.S,P,”IncomeTaxLawandPractice,Agra,SahityaBhawan Publications. |
| 2 | PagareDinkar,”TaxLaws”,NewDelhi,SultanChand&Sons. |
|  |  |
| **Related Online Contents** | |
| 1 | https://onlinecourses.swayam2.ac.in/ugc19\_hs27/preview |
| 2 | https:/[/www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/](http://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/) |
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**Note–Problem:Theory80:20**

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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | M | M |
| **CO4** | S | 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** | |  | **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 to  1.Familiarise with the principles and practices of financial management   1. Understand the managerial decision making 2. Know different types leverages used by the organization. 3. Understand various dividend policies followed by organization. 4. Understand working capital management of an 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 | Illustrate the cost of capital and capital budgeting. | | | | K2 | | | |
| 3 | Examine various method and technique for calculating cost of capital. | | | | K3 | | | |
| 4 | Criticize thel everage technique followed byorganization. | | | | K4&K5 | | | |
| 5 | Develop the knowledge about variousdividend policies. | | | | K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**– Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | | **Introduction** | | **18 hours** | | | | |
| Financial Management-Meaning,Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance– Short-term and Long-term finance. | | | | | | | | |
| **Unit:2** | | **Cost of Capital** | | **18hours** | | | | |
| 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** | | **18hours** | | | | |
| Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits. | | | | | | | | |
| **Unit:4** | | **Dividend Theories** | | **18hours** | | | | |
| Dividend Theories: Walter’s model–Gordon and MM’s models–Dividend policy–Forms of Dividend – Determinants of dividend policy. | | | | | | | | |
| **Unit:5** | | **Working Capital Management** | | **16hours** | | | | |
| Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital. | | | | | | | | |
| **Unit:6 Contemporary Issues 2hours** | | | | | | | | |
| Quiz-webinars | | | | | | | | |
|  | | **Total Lecture hours** | | **90hours** | | | | |

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| **Books for Study** | |
| 1 | PrasannaChandra,”FinancialManagement”,Chennai,McGrawHillEducation(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,”FinancialManagement”,NewDelhi,SultanChand&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> |
| CourseDesigned By: | |

**Note–Problem:Theory40:60**

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| **MappingwithProgramme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | L | S | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | M | S | M |
| **CO4** | S | M | S | M | L |
| **CO5** | S | S | S | M | M |

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



Fourth Semester

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| **Course code** | |  | **INVESTMENT AND PORTFOLIO MANAGEMENT** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **6** | | **-** | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in securities** | **Syllabus Version** | | | **2025-**  **26** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to enable the students to :   1. Provide an understanding about stock exchanges 2. Get an understanding about types of securities 3. Understand the fundamental and technical analysis 4. Gain an in depth knowledge about investment opportunities 5. Learn about capital gain and tax planning | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall various investment avenues and personal finance. | | | | K1&K2 | | | |
| 2 | Explain securities markets, regulation and its instruments | | | | K2 | | | |
| 3 | Analyze the securities using fundamental and technical analysis | | | | K3&K6 | | | |
| 4 | Evaluate the risk and return of a particular portfolio. | | | | K4&K5 | | | |
| 5. | Illustrate the calculation of capital gain | | | | K2 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
| **Unit:1** | | **Introduction** | | **18-hours** | | | | |
| Security markets; legal framework of security markets; organized stock exchanges; listing of securities; trading and operational mechanism of stock exchanges; settlement and clearing; online trading; De- materialization , Depositories and Depository participants; Credit rating services; Internet trading and WAP enabled trading online surveillance; Trading practices on NSE and BSE | | | | | | | | |
| **Unit:2** | | **Typesofsecurities** | | **18-hours** | | | | |
| Types of securities – equity based and debt based; derivatives, mutual funds. Concepts of risk and return; valuation of securities – bond and equity valuation; different approaches to valuation; Estimation of net asset value of mutual funds – valuation of option. | | | | | | | | |
| **Unit:3** | | **Security market analysis** | | **18-hours** | | | | |
| Security market analysis – fundamental analysis; economic industry and company analyses – technical analysis–methods of technical analysis; trends, indicators and patterns–advance decline line, RSI – market indices and moving averages – Dow theory and Random Walk Hypothesis. | | | | | | | | |
| **Unit:4** | | **Investment management** | | **18-hours** | | | | |
| Investment management–portfolio management–selection of portfolio–Markowitx  diversification–Investment and taxation–long-term and short-term capital gains–taxation of capital  gains– dividend taxation–interest taxation–tax saving ideas–tax free bonds. Portfolio theory and risk management–calculation of risk and return of portfolios–problem | | | | | | | | |
| **Unit:5** | | **Investment and taxation** | | **18-hours** | | | | |
| Investment and taxation; tax on interest, dividend, and capital gains. Capital assets and capital gains; indexation and calculation of capital gains ; tax treatment of bonus shares and capital gains (short-term and long-term capital gains); avoidance of tax and tax planning for investment. | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | |  | | | | |
| Webinars, Quiz, online Assignments etc | | | |  | | | | |
|  | | **Total Lecture hours** | | **90-hours** | | | | |

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| **Books for Study** | |
| 1 | BhallaV.K,”Investment Management”,New Delhi,S-Chand&Co,2008. |
| 2 | Kevin.S,”SecurityAnalysisandPortfolioManagement,NewDelhi,PHILearningPrivate Limited, 2015. |
|  | |
| **Books for Reference** | |
| 1 | PrasannaChandra,”InvestmentAnalysisandPortfolioManagement”,Chennai,McGraw Hill Education (India) Pvt Ltd,2021 |
| 2 | AvadhaniV.A, ”InvestmentManagement”,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 | S | S | S | S |
| **CO2** | S | M | S | M | L |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | M | M |
| **CO5** | S | M | L | S | S |

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

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| **Course code** | |  | **Taxation II** | **L** | | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | | | **CORE** | **6** | |  | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in Indirect tax** | **Syllabus**  **Version** | | | **2025-26** | |
| **Course Objectives:** | | | |  | | | | |
| The main objectives of this course are to enable the students to:   1. Learn the features of indirect tax 2. Provide an in depth study on the various provisions of *GST* and its registration 3. Understand interstate and intrastate supply 4. Learn the procedure for filing of returns 5. Know about input tax credit | | | | | | | | |
|  | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall the features of indirect tax | | |  |  | K2 |  |  |
| 2 | Explain the various provisions of GST and the procedure for registration | | |  |  | K2 |  |  |
| 3 | Analyse the procedure for inter-state and intra-state supply. | | |  |  | K3 |  |  |
| 4 | Discuss the procedure for filing of returns | | |  |  | K6 |  |  |
| 5 | Evaluate the input tax credit for a given situation | | |  |  | K5 |  |  |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
| **Unit:1 TDS,TCS and Advance Tax** | | | | | **18 hrs** | | | |
| Introduction and overview of TDS and TCS - Procedures for deduction, deposit, and filing of TDS returns (Forms 24Q, 26Q, 27Q) - Issuance and correction of TDS certificates - TCS provisions and filing procedures - Penalties and consequences of non-compliance - Computation and payment of Advance Tax. | | | | | | | | |
| **Unit:2 Introduction to Goods and Services Tax (GST)** | | | | | **18 hours** | | | |
| Concept and significance of GST - Dual GST model: Central GST (CGST) and State GST (SGST)-Goods and Services Tax Network (GSTN) Levy and collection of tax under GST**-**Time of supply rules**-**Value and Place of supply **-** Input Tax Credit (ITC)**-**Tax invoices, credit notes, and debit notes under GST. | | | | | | | | |
| **Unit:3 Registration under GST Law** | | | | | **18 hours** | | | |
| Persons not liable for registration **-** Persons liable for compulsory registration **-** Concept of distinct persons under GST**-** Procedure for online GST registration**-**Deemed registration **-** Casual taxable person and non-resident taxable person **-** Cancellation and revocation of GST registration. | | | | | | | | |
| **Unit:4 Computation and Payment of GST, Compliance** | | | | | **18 hours** | | | |
| Computation of tax liabilities and payment of tax under GST**-**Accounts, records, and other documents under GST**-**Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) under GST**-** E-Way Bill system and preparation of online e-way bills**-**GST returns filing: Focus on GSTR-1 and GSTR-3B**-** Responding to notices issued under GST: Procedure and compliance. | | | | | | | | |
| **Unit:5 Customs Laws** | | | | | **18 hours** | | | |
| Overview and types of customs duties- Basic Customs Duty (BCD, Integrated GST (IGST) replacing Countervailing Duty (CVD) and Special CVD**,** Protective duty, safeguard duty**,** Countervailing dutyon subsidized articles**,** Anti-dumping duty**-**Customs valuation principles: Valuation of imported and exported goods**-**Import and export procedures: Import procedures including warehousing, Export | | | | | | | | |

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| Procedures (Deemed exports)**-**Duty draw back scheme. | | | |
| **Unit:6** | **Contemporary Issues** |  |  |
| Webinars, Quiz, online Assignments etc. | | |  |
|  | **Total Lecture hours** | **90 hrs** | |

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| **Books for Study** | | | | | | | |
| 1 | | Mehrotra&Goyal,IndirectTaxes,Agra,SahityaBhavanPublications,2015 | | | | | |
| 2 | | Balachandran,V.,“IndirectTaxation”,NewDelhi&Chennai,SultanChand&SonsandKalyani Publishers, CurrentYear | | | | | |
|  | |  | | | | | |
| **Books for References** | | | | | | | |
| 1 | | Indirecttax-LawandPractice-Padhuka-CA.G.SekarandCA.B.Saravana Prasath | | | | | |
| **Related Online Contents** | | | | | | | |
| 1 | | [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in/) | | | | | |
| 2 | | [www.gst.gov.in](http://www.gst.gov.in/) | | | | | |
|  | **Mapping with Programme Outcomes** | | | | | | |
|  | **Cos** | | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|  | **CO1** | | M | M | M | L | L |
|  | **CO2** | | M | M | M | M | M |
|  | **CO3** | | M | M | M | M | M |
|  | **CO4** | | S | S | S | S | S |
|  | **CO5** | | M | M | M | M | M |

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

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| **Course code** | |  | **INTRODUCTION TO INDUSTRY 4.0** | **L** | | | **T** | | **P** | **C** |
| **Core/Elective** | | | **CORE** | **5** | | |  | |  | **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 the basic concepts of Industry4.0, Artificial Intelligence, Big Data and Internet of Things. 3. Learn the applications and tools of Industry 4.0. 4. IOT Based Industry perspective 5. Learn Artificial intelligence based applications | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Understand the basic concepts of Industry 4.0 | | | | | | | | K2 | |
| 2 | Outline the features of Artificial Intelligence | | | | | | | | K2 | |
| 3 | Summarize the Big data domain stack and Internet of Things | | | | | | | | K2 | |
| 4 | IdentifytheapplicationsandToolsofIndustry4.0 | | | | | | | | K3 | |
| 5 | Analyze the skills required for future | | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **INDUSTRY4.0** | | | | **15hours** | | | | |
| Need–Reason for Adopting Industry 4.0-Definition –Goals and Design Principles- Technologies of Industry 4.0– Big Data–Artificial Intelligence (AI)–Industrial Internet of Things- Cyber Security– Cloud – Augmented Reality. | | | | | | | | | | |
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| **Unit:2** | | **ARTIFICIAL INTELLIGENCE** | | | **15hours** | | | | | |
| Artificial Intelligence: Artificial Intelligence(AI)–What &Why?-History of AI- Foundations of AI- The AI-Environment-Societal Influences of AI-Application Domains  And Tools-Associated Technologies of AI-Future Prospects of AI-Challenges of AI. | | | | | | | | | | |
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| **Unit:3** | | **BIG DATA AND IOT** | | | **15hours** | | | | | |
| Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions – Essential of Big Data in Industry 4.0-Big Data Merits and Advantages – Big Data Components : Big Data Characteristics – Big Data Processing Frameworks- Big Data Applications – Big Data Tools –Big Data Domain Stack: Big Data in Data Science – Big Data in Io T –Big Data in Machine Learning – Big Data in Data bases- Big Data Use cases: Big Data in Social Causes - Big Data for Industry- Big Data Roles and Skills - Big Data Roles - Learning Platforms; Internet of Things (IoT): Introduction to IoT-Architecture of IoT-Technologies for IoT- Developing IoT Applications – Applications of IoT- Security in IoT. | | | | | | | | | | |
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| **Unit:4** | | **APPLICATIONSANDTOOLSOFINDUSTRY4.0** | | | **15hours** | | | | | |
| Applications of IoT– Manufacturing – Health care– 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** | | **JOBS2030** | | | **13hours** | | | | | |

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| Industry 4.0–Education 4.0–Curriculum 4.0–Faculty 4.0– Skills required for Future-  Tools for Education–Artificial Intelligence Jobs in 2030–Jobs 2030–Frame work for aligning Education with Industry 4.0. | | | | | | | |
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| **Unit:6** | **CONTEMPORARY ISSUES** | | | **2hours** | | | |
| Expert lectures ,online seminars–Webinars | | | | | | | |
|  | | | | | | | |
|  | **Total Lecture hours** | | | **75hours** | | | |
| **Text Book(s)** | | | | | | | |
| 1 | | P. Kaliraj, T. Devi, Higher Education for Transformation to Education 5.0 | Industry | | 4.0 | and |  |
|  | | | | | | | |
| **Reference Books** | | | | | | | |
| 1 | AlasdairGilchristindustry4.0:TheIndustrialInternetofThings,Apress Publications | | | | | | |
|  | | | | | | | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | |
| 1 | Introduction to Industry 4.0 and Industrial Prof. Sudip Misra ,IIT Kharagpur. | | Internet | | of | Things | by |
| 2 | ACompleteGuidetoIndustry4.0-Udemy | | | | | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | M | S | S | L |
| **CO3** | **S** | S | S | M | S |
| **CO4** | S | S | M | S | M |
| **CO5** | S | M | S | L | S |
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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 to   1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures 2. Understand various types of insurance and its policies. 3. Create awareness among students on the legal framework of insurance 4. Acquire knowledge in health insurance, group insurance products and medi -claim policies 5. Aware about IRDA Regulation act 2002 | | | | | | | | |
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| **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 anditsfunctions. | | | | K4 | | | |
| 3 | Evaluate the legal frame work about different insurance policies. | | | | K5 | | | |
| 4 | Promote awareness about different health policies and group insurance | | | | K6 | | | |
| 5 | Make use of IRDA regulation act. | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **15hours** | | | | |
| 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** | | **15hours** | | | | |
| Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India | | | | | | | | |
| **Unit:3** | | **Health Insurance** | | **15hours** | | | | |
| Health Insurance– Individual and group insurance products – Medi claim policies – its benefits –Cattle Insurance – Personal accident insurance. | | | | | | | | |
| **Unit:4** | | **General insurance** | | **15hours** | | | | |
| General insurance–Marine, Fire, Motor and Miscellaneous Insurance–Insurance marketing–Network and customer service. | | | | | | | | |
| **Unit:5** | | **Claims and settlement** | | **13hours** | | | | |
| 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** | | **CONTEMPORARYISSUES** | | **2 hours** | | | | |
| Expert lectures, online seminars –Webinars | | | | | | | | |
|  | | **TotalLecturehours** | | **75hours** | | | | |

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| **Books for Study** | |
| 1 | MishraM.N&MishraS.B,”InsurancePrinciplesandPractices”,NewDelhi,S-Chand&Co,2007 |
| 2 | PeriyasamyP,Principles andPracticesofInsurance,Mumbai,Himalaya Publications,2011. |
|  | |
| **Books for References** | |
| 1 | BodlaB.S,Garg M.C&SinghK.P,”Insurance:Fundamentals,EnvironmentandProcedures”  ,NewDelhi,DeepandDeepPublications,2004. |
| 2 | MishraKaninika,”FundamentalsofLifeInsurance”,NewDelhi,PHILearning,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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| **MappingwithProgrammeOutcomes** | | | | | |
| **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 to   1. Acquire updated knowledge and develop understanding of the regulatory framework for business 2. Gain expert knowledge about various industrial act. 3. Be aware of opportunities available in various legal compliances as to enable them employable. 4. Impart knowledge about current practice of industrial law. 5. Training 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 up dated 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** | | **15hours** | | | | |
| Factories Act 1948 – Provisions relating to health, Safety, Welfare– Employment of Child and young men – Adult workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988. | | | | | | | | |
| **Unit:2** | | **Trade Unions Act** | | **15hours** | | | | |
| 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** | | **15hours** | | | | |
| 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** | | **15hours** | | | | |
| 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 andFund–Workmen’scompensationAct1923–  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** | **13hours** | |
| The Payment of Gratuity Act 1972–Gratuity–Scopeand coverage–Definition–Payment of  Gratuity–Compulsory Insurance–Protection of Gratuity–Environmental Protection Act–The Industrial Employment (Standing order) Act 1946. | | | | |
| **Unit:6** | | **CONTEMPORARYISSUES** | **2 hours** | |
| Expert lectures, online seminars – Webinars | | | | |
|  | | **Total Lecture hours** | **75hours** | |
| **Books for Study** | | | | |
| 1 | KapoorN.D,”ElementsOfIndustrial Law”,New Delhi,Sultanchand&Sons,2018. | | | |
| 2 | Vaidyanathan.S, Srividhya, ”Factory Laws Applicable in TamilNadu”, Chennai, Madras BookAgency,2003. | | | |
|  | | | | |
| **Books for References** | | | | |
| 1 | TheChildlabour(Protection&Regulation)–Madras BookAgencyAct1986 | | | |
| 2 | TheTamilNaduPaymentofSubsistence–MadrasBookAgencyAthourance Act1981 | | | |
| 3 | TheEnvironment(Protection)Act1986-ProfessionalBookPublishers- | | | |
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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 indecision situations. 4. Know more about marketing mix for selected marketing services. 5. Get in sight 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 | | | | | | | | |
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| **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. | | | | | | | | |
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| **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** | | **18hours** | | | | |
| 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** | **2hours** |
| Online assignment and online seminar | | | |
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|  | | **Total Lecture hours** | **90 hours** |
| **Books for Study** | | | |
| 1 | ReddyP.N,AppannaiahH.R,Dr.AnilKumarandDr.K.Nirmala,”ServiceMarketing”, Mumbai, Himalaya Publications, 2017. | | |
| 2 | JhaS.M,”ServiceMarketing”,Mumbai,HimalayaPublications,2015. | | |
|  | | | |
| **Books for References** | | | |
| 1 | Dr.Shajahan.S,”ServiceMarketing”,Mumbai,HimalayaPublications,2017 | | |
| 2 | Dr.Natrajan.P,”SeviceMarketing”,Chennai,MarghamPublications,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 to   1. Develop and expand knowledge in the overall marketing environment of financial service. 2. Understand the key issues and future trends that surround financial service marketing 3. Be familiar with the nature and scope of various types of financial services. 4. Know about various services related to insurances and its policies. 5. Refer 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 marketing applies to financial services | | | | K4 | | | |
| 3 | Identify key issues for marketers of financial services | | | | K3 | | | |
| 4 | Interpret various reforms and types of insurance services related to life insurance | | | | K5 | | | |
| 5 | Discuss about the concepts based on real estate industry and their Investment pattern in markets, securitization mechanism’s merits in  India. | | | | K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze; **K5**-Evaluate;**K6**– Create | | | | | | | | |
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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. Banc assurance – Benefits of Banc assurance – Distribution Channels in Banc assurance – Success of Banc assurance. | | | | | | | | |
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| **Unit:4** | | **Insurance Services** | | **15hours** | | | | |
| 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 | TripathyNalinaPrava,”FinancialServices,NewDelhi,PHILearning,2007. | | |
| 2 | Bhole L M,”FinancialInstitutions and Markets”, Chennai, McGrawHillEducation (India) Pvt Ltd,2010. | | |
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| **Books for References** | | | |
| 1 | MishkinSFrederic,”FinancialMarkets&Institutions“London,Pearsneducation,2017. | | |
| 2 | Gordon E & NatrajanK,”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** | |  | **MARKETINGOFHEALTHSERVICES** | **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 to   1. Understand health care decision making 2. Develop skills in applying marketing strategies 3. Predict the environmental trends and opportunities in the health sector. 4. Compare about various online health services related to clinical health care. 5. Assess 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 health care sector | | | | | K3 | | |
| 2 | Appreciate and exercise critical judgement 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 judgement in implementing the marketing strategies in the health care sector | | | | | K4 | | |
| 5 | Adapt various legal systems related to consumer rights & protection, promotion agencies and food nutrition’s in India | | | | | K6 | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
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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. | | | | | | | | |
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| **Unit:3** | | **Marketing Mix for Hospitals** | | **18 hours** | | | | |
| Marketing Mix for Hospitals-Product Mix-Promotion Mix-Price Mix-Place Mix- Process Mix- Physical evidence Mix- People 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 | | | |
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|  | | **Total Lecture hours** | **90 hours** |
| **Books for Study** | | | |
| 1 | JhaS.M,”ServiceMarketing”,Mumbai,Himalaya Publications,2015. | | |
| 2 | DassKSujatha,”ChangingTrendsinHealth&Nutrition”,Isha Books,2016. | | |
|  | | | |
| **Books for References** | | | |
| 1 | SheaffRod, “Marketing for Health services: A framework for communications, evaluation& Total Quality Management”, 2015 | | |
| 2 | WoodruffeHelen,”ServiceMarketing”,Prenticehall,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 inter relationships 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 travel and hospitality experiences. | | | | K1 | | | |
| 2 | Plan, lead, organize and control resources for effective and efficient travel and hospitality operations. | | | | K2 | | | |
| 3 | Make use of the marketing strategies for travel and hospitality destinations and organizations. | | | | K3 | | | |
| 4 | Discuss about various hospitality services and its classification of hotels by price level. | | | | K6 | | | |
| 5 | Examine the various behavioural profile of users and related to hotel marketing 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. | | | | | | | | |
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| **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 | | | | | | | | |
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| **Unit:3** | | **Marketing Mix for Tourism** | | **15 hours** | | | | |
| Marketing Mix for Tourism–Product Mix–Promotion Mix–Price Mix–Place Mix–  People Mix – Process Mix – and Physical evident Mix-Tourism -Marketing in Indian Perspective. | | | | | | | | |
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| **Unit:4** | | **Hospitality Services** | **15hours** |
| 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. | | | |
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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 | GhoshBishwanath,”Tourism and Travel Management“,Noida, VikasPublicationHouseLtd, 2017 | | |
| 2 | Bhatia A.K,” International Tourism Management”, NewDelhi, Sterling Publishers Pvt.Ltd, 2016 | | |
|  | | | |
| **Books for References** | | | |
| 1 | JhaS.M,”ServiceMarketing”,Mumbai,HimalayaPublications,2015. | | |
| 2 | Dr.Natrajan.P,”Sevice Marketing”,Chennai,MarghamPublications,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 SYSTEMS AND MARKETS** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **ELECTIVE** | **6** | |  |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in financial system** | **Syllabus Version** | | | **2025-**  **2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Equip the students about the banking in India 2. Give in depth knowledge on banking lending policy 3. Familiarize financial statement in banking sector 4. Give an insight on banking sector reforms 5. Provide knowledge on the financial markets. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Explain the fundamental knowledge about financial system in India. | | | | K2 | | | |
| 2 | Apply the regulations in financial systems. | | | | K3 | | | |
| 3 | Analyse the financial statement of Banks | | | | K4 | | | |
| 4 | Evaluate the banking reforms. | | | | K5 | | | |
| 5 | Examine the financial markets in India. | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**– Create | | | | | | | | |
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| **Unit:1** | | **Indian financial system** | | **18hours** | | | | |
| Financial System: An Introduction to Financial System: Meaning, Characteristics, Significance and Components-Evolution of Financial System in India-Structure of Indian Financial System  - Main functions of these constituents and respective roles- Regulations in Financial System Role and need of Regulations in Financial System-RBI, SEBI and IRDA | | | | | | | | |
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| **Unit:2** | | **Banking System** | | **18hours** | | | | |
| Bank Lending- Classification of Bank Lending on the basis of Maturity Method of repayment, securities- Regulation of Bank Credit/ Lending – factors influencing Banks loan policy. | | | | | | | | |
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| **Unit:3** | | **Analysis of Financial Statements** | | **18hours** | | | | |
| Analysis of Financial Statements- Banker’s Approach to Analysis – Analysis of Balance sheet, Ratio Analysis, operating ratios, Liquidity Ratios, Leverage Ratio, Analysis of profit and Loss Account. | | | | | | | | |
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| **Unit:4** | | **Nationalized Bank** | | **18hours** | | | | |
| Performance of Nationalized Banks Financial sector, Reforms – Major Aspects of Banking Reforms adopted after 1992-Narsimham Reform –Varma Panel. | | | | | | | | |
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| **Unit:5** | | **Financial Market** | | **16 hours** | | | | |
| Financial Markets: The Money Markets – working of money market in India- Recent Trends- Organization and Trading practices of Indian stock Exchanges- Recent Development in Capital Market- BSE-NSE-OTCEI-Govt. securities market – mutual Funds.- Financial Institutions- Their Role in Economic Development, UTI, IDBI, IFCI, ICICI and SFCs. | | | | | | | | |



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| **Unit:6** | | **CONTEMPORARY ISSUES** | **2 hours** |
| Online assignment, Group discussion and seminar | | | |
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|  | | **Total Lecture hours** | **90Hours** |
| **Books for study** | | | |
| 1 | NaliniPravaTripathy,“FinancialServices”,PHILearningPrivate Limited,2007 | | |
| 2 | Gordan,E.,&Natarajan,K.,“FinancialMarkets and Services”,HimalayaPublishingHouse, 2016 | | |
| 3 | I.M.Pandey;FinancialManagement,VikasPublichingHousePvt.Ltd.,2019 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Khan,M.Y.,“Financial Services”,Tata Mc Graw Hill Publishing Company Limited, Noida, UP, 2019 | | |
| 2 | JosephAnbarasu,D.,&Others,“FinancialServices”,S.Chand&SonsPublisher,NewDelhi,2007 | | |
| 3 | Gurusamy,S.,“FinancialServicesandMarkets”,VijayNicoleImprintsPvtLtd,Chennai,2015 | | |
| **Related Online Contents** | | | |
| 1 | https:/[/www.digim](http://www.digimat.in/nptel/courses/video/110105121/L43.html)a[t.in/nptel/courses/video/110105121/L43.html](http://www.digimat.in/nptel/courses/video/110105121/L43.html) | | |
| 2 | https:/[/www.digim](http://www.digimat.in/nptel/courses/video/110105121/L01.html)a[t.in/nptel/courses/video/110105121/L01.html](http://www.digimat.in/nptel/courses/video/110105121/L01.html) | | |

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

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| **Course code** | |  | **INDIANSTOCKEXCHANGES** | **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 to   1. Understand the overview of Indian Financial System and securities exchange board of India. 2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds. 3. Be aware on different platforms for trading of securities of various companies. 4. Learn about E-commerce Act and Internet Stock Trading. 5. Summarize about various concepts related to internet stock trading features and SEBI functions. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Describe Indian stock exchanges and securities exchange board of India. | | | | K1&K2 | | | |
| 2 | Classify and regulate the trading transactions with proper rules and regulations. | | | | K2 | | | |
| 3 | Explore activities of the investors of stock exchange | | | | K4 | | | |
| 4 | Determine the securities contracts regulation act and important provisions related to SEBI functions workings. | | | | K5 | | | |
| 5 | Examine various basic concepts of internet stock trading features | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6** –Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **15 hours** | | | | |
| Stock Exchange - Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organization Structure-Mode of Organization-Membership- Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities. | | | | | | | | |
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| **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. | | | | | | | | |
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| **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** | | **15hours** | | | | |
| The Securities Contracts(Regulation)Act,1956-Importantprovisions–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. | | | |
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| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Books for Study** | | | |
| 1 | KhanM.Y,”Financial Services”Chennai, McGrawHill Education(India) PvtLtd,2016. | | |
| 2 | Dr Anbarasu D Josheph & Others, ”Financial Services New Delhi, Sultan Chand &Sons,2015. | | |
|  | | | |
| **Books for References** | | | |
| 1 | Bhole L M,”Financial Institutions and Markets”, Chennai, McGraw Hill Education (India)Pvt Ltd,2010. | | |
| 2 | Gordon E & Natrajan K, ”Financial Markets and Services”, Mumbai, Himalaya Publications,2019. | | |
| **Related Online Contents** | | | |
| 1 | https:/[/www.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** | |  | **FUTURESANDOPTIONS** | **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 under pinnings and the practical applications in real world of derivative securities. 4. Define various types of pay off for buyer. 5. Gain an insight on commodity markets in various countries. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the concepts and market mechanics of different types of financial derivatives | | | | | K1 | | | |
| 2 | Analyze how financial derivatives are valued, based on the no- arbitrage and risk-neutral valuation approaches | | | | | K4 | | | |
| 3 | Evaluate the instruments that can be used to implement risk management strategies. | | | | | K5 | | | |
| 4 | Explain various pay off for buyer of futures and other options like hedging and speculation. | | | | | K2 | | | |
| 5 | Identify the evolution of commodity markets and exchanges in India. | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
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| **Unit:1** | | **Introduction** | | | **18 hours** | | | | |
| Introduction to Derivatives–Definition of derivatives products–participants in derivatives market, economic forever of derivatives market. | | | | | | | | | |
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| **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. | | | | | | | | | |
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| **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** | **18hours** |
| 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 –New York Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. | | | |
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| **Unit:6** | | **ContemporaryIssue** | **2 hours** |
| Online assignment and online seminar | | | |
|  | | | |
|  | | **TotalLecturehours** | **90 hours** |
| **Books for Study** | | | |
| 1 | Somanthana,“Derivatives”, Chennai,McGrawHill PublishingCompany Limited,2017 | | |
| 2 | Boyle Patrick & Mc Dougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps”,Paper back,2018. | | |
|  | | | |
| **Books for References** | | | |
| 1 | GuptaS.L,"FinancialDerivatives:Theory,Conceptsand Problems”,Hardcover,2017 | | |
| 2 | Kolb W Robert & OverdhalAJames, ”Financial Derivatives :Pricing and Risk Management”, New Jersy, John Wiley & Sons,2009. | | |
| **RelatedOnline 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 to   1. Discover 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. Explain the concepts based on moving averages, charts and its related functions. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Examine various concepts related to investment and approaches to security valuation. | | | | K4 | | | |
| 2 | Outline the theoretical contexts of the fundamental and technical analysis | | | | K2 | | | |
| 3 | Summarize work on the basic tools used by technical analysts | | | | K5 | | | |
| 4 | Determine the various theory and technical analysis related meaning | | | | K5 | | | |
| 5 | Evaluate securities by measuring the intrinsic value of stock | | | | K5 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **15 hours** | | | | |
| Investment-meaning–importance–security analysis–risk and return–various approaches to security valuation. | | | | | | | | |
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| **Unit:2** | | **Fundamentals analysis** | | **15 hours** | | | | |
| Fundamentals analysis–meaning–Market analysis–Indices of NSE and BSE | | | | | | | | |
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| **Unit:3** | | **Industry analysis** | | **15 hours** | | | | |
| Industry analysis–meaning–methods-Company analysis–meaning–methods. | | | | | | | | |
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| **Unit:4** | | **Technical analysis** | | **15hours** | | | | |
| Technical analysis–meaning–Dow Theory–Elliot Wave Theory | | | | | | | | |
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| **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 | BhallaV.K,”Investment ManagementNewDelhi,S-Chand&Co,2007. |
| 2 | Kevins,”SecurityAnalysisandPortfolioManagement”,NewDelhi,PHILearning,2006. |
|  | |
| **Books for References** | |
| 1 | Prasanna Chandra,”Investment Analysis and Portfolio Management”Chennai, Mc Graw Hill Education (India) Pvt Ltd,2021 |
| 2 | AvadhaniV.A,”InvestmentManagement”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 to   1. Be familiar with the process of international and domestic trade procedures. 2. Form a base of policy frame work in international trading with special emphasis on India. 3. Appraise them of the documentation procedures and its sanctity in international business. 4. Know more about international investments and factors affecting international investments. 5. Summarize Multinational Corporations and about the Globalization. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications | | | | | K2 | | |
| 2 | Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models | | | | | K3 | | |
| 3 | Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory | | | | | K6 | | |
| 4 | Analyze the various international investments and its limitations, factors affected by investment Indian companies | | | | | K4 | | |
| 5 | Explain concepts based on multinational corporations and about the Globalization. | | | | | K2 | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6** –Create | | | | | | | | |
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| **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. | | | | | | | | |
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| **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. | | | | | | | | |
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| **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. | | | | | | | | |
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| **Unit:4** | | **International Investments** | | **18hours** | | | | |
| International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangers of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies. | | | | | | | | |

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| **Unit:5** | | **Multinational Corporations** | **16 hours** |
| Multinational Corporations – Definition and Meaning – Importance of MNCs – benefits of MNCs – Criticism – Globalization – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favouring Globalization. | | | |
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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 | MarkusenRJames,WilliamRMelvin,KaempferhMelvin,MaskusEKeith,”International Trade – Theory and Evidence” Chennai, McGraw Hill Education (India) Pvt Ltd, 2017. | | |
| 2 | FrancisCherunilam,”InternationalTradeandExportManagement”Mumbai,HimalayaPublications, 2015. | | |
|  | | | |
| **Books for References** | | | |
| 1 | FrancisCherunilam“InternationalBusiness”,New Delhi,PHILearningPvt.Ltd,2016. | | |
| 2 | NatrajanP,”InternationalBusiness”,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 to   1. Learn the export and import trade procedure 2. Know the functions of export and import promotion council 3. Learn the role of export and import consultancy like excise procedures 4. Give an understanding about the export and import warehousing laws and their regulations 5. Learn the custom practice while importing and documentation related to rules and regulations | | | | | | | | | |
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| **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 thegiven project | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
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| **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. | | | | | | | | | |
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| **Unit:2** | | **Categories of exporters** | | | **15 hours** | | | | |
| Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export. | | | | | | | | | |
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| **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. | | | |
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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 | KhuranaP.K,”Exportmanagement”Noida,NewDelhi,Galgotia,2018 | | |
| 2 | BalagopalT.A.S,”ExportManagement”Mumbai,HimalayaPublications,2019. | | |
|  | | | |
| **Books for References** | | | |
| 1 | MahajnM.I,”AGuideonExportPolicy,ProcedureandDocumentation”,Mumbai,Snow white publications, 2015 | | |
| **Related Online Contents** | | | |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> | | |
| 2 | <https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india> | | |
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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 to   1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions 2. Provide information about export promotion in India and related to its agencies. 3. Support sustain able economic, social and institutional development on internationaltrade 4. Promote regional cooperation and integration on facilitating the international trade. 5. Assess various international monetary fund and international development fund and its features. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy. | | | | | K2 | | | |
| 2 | Recall the conditions of financial markets and its impact in facilitating the international trade | | | | | K1 | | | |
| 3 | Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes  and effects of deficits in the balance of payments in facilitating institutions. | | | | | K5 | | | |
| 4 | Examine International Monetary Fund and concepts its principles | | | | | K4 | | | |
| 5 | Identify various concepts based on international development association and features | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
| **Unit:1** | | **Export promotion in India** | | | **18 hours** | | | | |
| 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. | | | | | | | | | |
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| **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. | | | | | | | | | |
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| **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** | **18hours** |
| 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. | | | |
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| **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- Internationaltrade centre. | | | |
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| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **90 hours** |
| **Books for Study** | | | |
| 1 | FrancisCherunilam“InternationalBusiness”,NewDelhi,PHILearningPvt.Ltd,2016. | | |
| 2 | RaoPSudha,”InternationalBusiness”,Mumbai,HimalayaPublications,2016 | | |
|  | | | |
| **Books for References** | | | |
| 1 | FrancisCherunilam“InternationalBusinessenvironment”,NewDelhi,PHI LearningPvt.Ltd  ,2016. | | |
| 2 | Acharya & Jain, ”Export Marketing”, Achaya and Jain, Mumbai, Himalaya Publications,2013. | | |
| **Related Online Contents** | | | |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> | | |
| 2 | <https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india> | | |
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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 to   1. Understand the international trade environment, strategies and management. 2. Apply concepts, principles and theories to international trade situations. 3. Be aware on the different thinking and viewpoints of diverse cultures. 4. Know more about import and export laws related to regulations. 5. Provide 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 international Trade | | | | | K2&K6 | | | |
| 2 | Apply the legal frame work in the real life businesses related to foreign trade regulations in India. | | | | | K3 | | | |
| 3 | Evaluate India's international trade performance about its objectives and principles. | | | | | K5 | | | |
| 4 | Identify various concepts related to imports related to law of protection their rights | | | | | K3 | | | |
| 5 | Discover more about global trades and developing countries and major problems faced by sectors. | | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Development of Foreign Trade Policy** | | | **15 hours** | | | | |
| Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997-Objectives–Features; 1997-2002policy-Salientfeatures;EXIMpolicy2002-2007- Features; Foreign Trade Policy 2004-2009 - Salient features. | | | | | | | | | |
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| **Unit:2** | | **Legal framework 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 perspective - 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. | | | |
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| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Online assignment and online seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Books for Study** | | | |
| 1 | FrancisCherunilam“IndustrialTradeandExportManagement”,NewDelhi,PHILearning Pvt. Ltd,2015. | | |
| 2 | BalagobalT.A.S,”ExportManagement”Mumbai,HimalayaPublications,2019. | | |
|  | | | |
| **Books for References** | | | |
| 1 | Keegan,”GlobalMarketingManagement”, NewDelhi,Pearsons Education,2018. | | |
| **Related Online Contents** | | | |
| 1 | <https://onlinecourses.nptel.ac.in/noc21_hs46/preview> | | |
| 2 | <https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india> | | |
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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.

