

**M.Com. Finance & Control**

Syllabus

AFFILIATED COLLEGES

**Program Code:\*\*\***

**2025–2026 onwards**

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**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF,**

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

**Coimbatore-641046, TamilNadu, India**

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| Program Educational Objectives (PEOs) | |
| The M. Com (Finance & Control) program describe accomplishments that graduates are  expected to attain within five to seven years after graduation | |
| PEO1 | To provide a systematic and rigorous learning and exposure to finance and control  related disciplines. |
| PEO2 | To train the student to develop the concept of finance and control. |
| PEO3 | To impart the students with higher level knowledge and understanding of  contemporary trends in commerce and business finance. |
| PEO4 | To train the students on teamwork, lifelong learning and continuous professional  development |
| PEO5 | To exercise professional skills and values |

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| Program Specific Outcomes (PSOs) | |
| After the successful completion of the M. Com (Finance & Control) program, the students  are expected to | |
| PSO1 | Formulate business problems and provide innovative solutions thus molding them  into future visionaries, |
| PSO2 | Demonstrate an understanding of the overall role and importance of the finance  function |
| PSO3 | Demonstrate the basics of financial management techniques |
| PSO4 | Communicate effectively using standard business terminology |
| PSO5 | Communicate effectively with professionals |

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| Program Outcomes (POs) | |
| On successful completion of the M. Com (Finance & Control) program, the students are  expected to | |
| PO1 | Apply critical and analytical research skill to evaluate the challenging problems |
| PO2 | Adapt to sustain in the challenging era |
| PO3 | Enable with the Knowledge in the practical applications of finance and cost  accounting, |
| PO4 | Do higher education and advance research in the field of finance and cost  accounting |
| PO5 | Prove proficiency with the ability to engage in competitive exams like CA, CS,  ICWA and other related courses. |

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**M.Com (Finance & Control) Curriculum**

*(For the students admitted during the academic year 2025 –26 onwards)*

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| **Sub Code** | **Title of the Course** | **Cre dits** | **Hours** | | **Maximum Marks** | | |
| **The ory** | **Prac tical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
| 13A | Indian Financial system | 4 | 6 | - | 25 | 75 | 100 |
| 13B | Managerial Economics | 4 | 6 | - | 25 | 75 | 100 |
| 13C | Financial Accounting | 4 | 6 | - | 25 | 75 | 100 |
| 13D | Management Information System | 4 | 6 | - | 25 | 75 | 100 |
|  | Elective - 1 | 4 | 6 | - | 25 | 75 | 100 |
| **SECOND SEMESTER** | | | | | | | |
| 23A | Corporate Accounting | 4 | 5 | - | 25 | 75 | 100 |
| 23B | Applied Cost Accounting | 4 | 5 | - | 25 | 75 | 100 |
| 23C | Business Research Methods | 4 | 5 | - | 25 | 75 | 100 |
| 23D | Financial Services | 4 | 5 | - | 25 | 75 | 100 |
| 23P | Computer Applications: MS Office &  Internet – Practical - I | 4 | - | 5 | 25 | 75 | 100 |
|  | Elective - 2 | 4 | 5 | - | 25 | 75 | 100 |
| **THIRD SEMESTER** | | | | | | | |
| 33A | Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
| 33B | Financial Management | 4 | 6 | - | 25 | 75 | 100 |
| 33C | Security Analysis and Portfolio Management | 4 | 5 | - | 25 | 75 | 100 |
| 33P | Computer Applications: Tally – ERP -  Practical - II | 4 | - | 6 | 25 | 75 | 100 |
| 37A | Institutional Training | 1 | - | - | 25 | - | 25 |
|  | Health and Wellness | 1 | 2 | - | 25 | - | 25 |
|  | Elective-3: | 4 | 5 | - | 25 | 75 | 100 |
| **FOURTH SEMESTER** | | | | | | | |
| 43A | International Financial Management | 4 | 5 | - | 25 | 75 | 100 |
| 43B | Derivatives and Risk Management | 4 | 5 | - | 25 | 75 | 100 |
| 43C | Direct Taxes | 4 | 5 | - | 25 | 75 | 100 |
| 47V | Project Work & Viva-Voce (OR) the following two papers may be opted | 8 | - | - | 50 | 150 | 200 |
| 4ED | Principles and Practice of Insurance | 4 | 5 | - | 25 | 75 | 100 |
| 4EE | Industrial Law | 4 | 5 | - | 25 | 75 | 100 |
|  | Elective-4 | 4 | 5 | - | 25 | 75 | 100 |
| **Grand Total** | | **90** |  |  |  |  | **2250** |
| A Student Can Opt Value Added / Certificate Courses and Earn Extra Credits | | | | | | | |

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|  |  | Credits |  |  |  |  |  |
|  | **ONLINE COURSE** |  |  |  |  |  |  |
|  | \*Offered by Swayam | 2 |  |  |  |  |  |
|  | **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 |  |  |  |  |  |  |

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

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

**GROUP-A 2. GROUP-B**

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

**3. GROUP-C**

1. Principles of International Trade (1EA)
2. Export and Import Procedure (2EA)
3. Institutions Facilitating International Trade (3EA)
4. India’s International Trade (4EA)

**Institutional Training**

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

**Mark Split Up-CIA**

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

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

Project Work and Viva-Voce

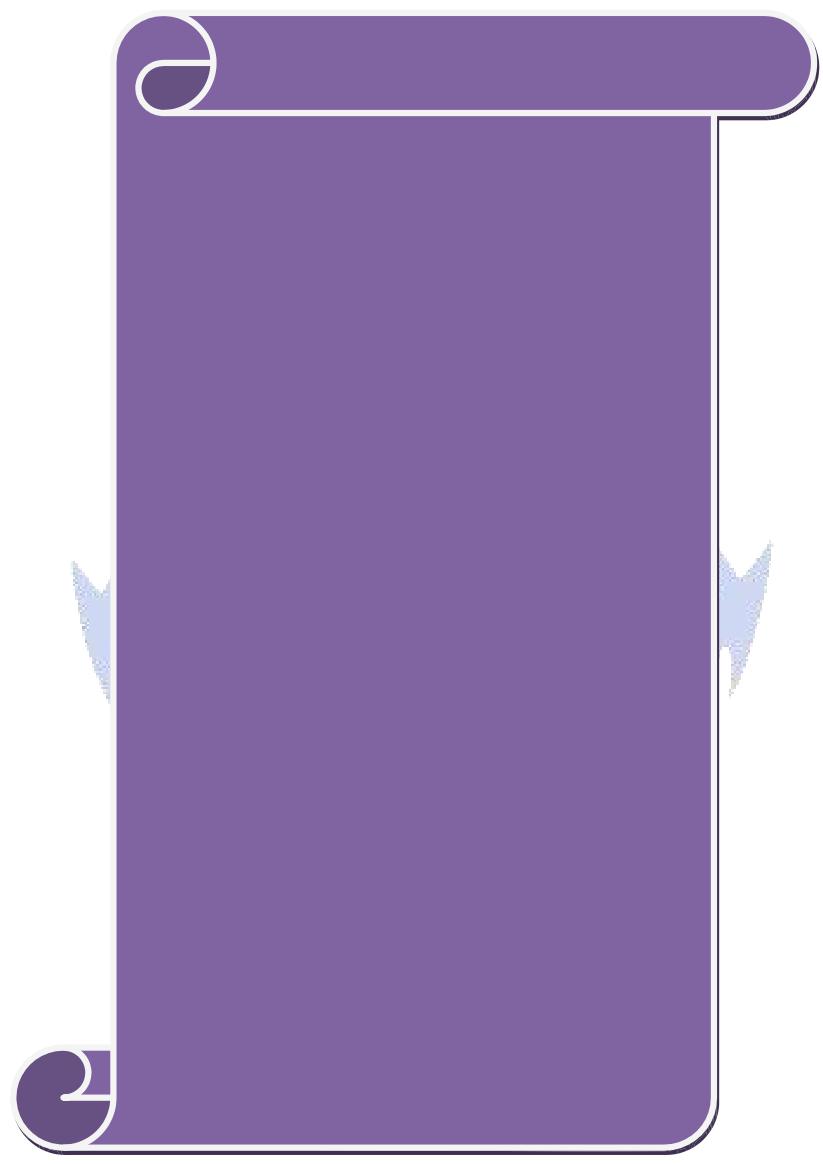
Mark Split Up - CIA

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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

|  |  |  |
| --- | --- | --- |
| 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) | | |

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First

Semester

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| Course code | | Indian Financial System | | L | T | P | C |
| Core/Elective/Supportive | | | CORE | 6 | - | - | 4 |
| Pre-requisite | | | Knowledge on Financial System and Syllabus  Securities Market Version | | | 2025-26 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to:  1. Learn the reforms of Indian Financial System and functions of Securities Exchange Board of India. | | | | | | | |
| 2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual  Funds. | | | | | | | |
| 3. Learn about Non Banking Financial Intermediaries | | | | | | | |
| 4. Gain knowledge on financial market instruments | | | | | | | |
| 5. Learn about International dimensions of Financial Market | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Describe Indian Financial System and securities exchange board of K1&K2  India. | | | | | | |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India and K2  Mutual Funds. | | | | | | |
| 3 | Explore activities of non banking financial intermediaries K4 | | | | | | |
| 4 | Evaluate the financial market instruments K5 | | | | | | |
| 5 | Analyse the International dimensions of Financial Market K4 | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | 18 hours  Indian Financial system | | | | | |
| Nature and Role of Financial System - An overview of the Indian Financial System Financial Sector  Reforms - Reserve Bank of India - Securities and Exchange Board of India. | | | | | | | |
| Unit:2 | | Banking Institutions | | 18 hours | | | |
| Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small  Savings and Provident Funds - Unit Trust of India and Mutual Funds | | | | | | | |
| Unit:3 | | Non Banking Financial Intermediaries | | 18 hours | | | |
| Non Banking Financial Intermediaries - Loan companies - Investment Companies - Hire Purchase  Finance - Lease Finance - Housing Finance - Mutual Benefits Financial Companies - Merchant Banks -  Venture Capital Funds Credit Rating - Public Deposits with Non-Banking Companies - Non bank  Statutory Financial Organizations. | | | | | | | |
| Unit:4 | | Financial Markets | | 18 hours | | | |
| Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for  Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee -  Government (Gilt-edged) Securities Market. | | | | | | | |

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| Unit:5 | | International Dimensions of Financial Markets | 18 hours |
| Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange  Market and Foreign Capital Market – Recent trends. | | | |
|  | | | |
| Unit:6 | | Contemporary Issues |  |
| webinars-quiz-online assignments | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for study | | | |
| 1 | Gordon and Natarajan “Financial Markets and Institutions”, New Delhi, Himalaya Publishing  House,2015 | | |
| 2 | Gurusamy,S., “Financial Markets and Institutions” New Delhi,Tata Mc Graw hill,2010 | | |
| 3 | Kohn, M.,“Financial Institutions and Markets”, Third Edition, NewDelhi, Tata McGraw-Hill  Publication, 2014. | | |
|  | | | |
| Books for Reference | | | |
| 1 | Kohn, M.,“Financial Institutions and Markets”, Third Edition, NewDelhi, Tata McGraw-Hill  Publication, 2014. | | |
| 2 | Machiraju, H.R., “Indian Financial Systems”, Third Edition, Vikas Publishing House Pvt. Ltd., New  Delhi, 2016. | | |
| Related Online Contents | | | |
| 1 | [https://www.digimat.in/nptel/courses/video/110105121/L43.html](https://www.digimat.in/nptel/courses/video/110105121/l43.html) | | |
| 2 | [https://www.digimat.in/nptel/courses/video/110105121/L01.html](https://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 | S |
| CO2 | M | S | M | S | S |
| CO3 | S | S | S | S | S |
| CO4 | M | M | M | S | S |
| CO5 | S | S | M | S | S |

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

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**Course code MANAGERIAL ECONOMICS L T P C**

**Core/Elective/ Supportive**

**CORE 6 4**

**Pre-requisite Basic understanding in economics terminologies Syllabus 2025**

**Version -26**

**Course Objectives:**

The main objectives of this course are to:

1. Familiarize the economic theories and law of variable proportion.

2. Make the students to understand the demand determinants.

3. Acquire knowledge in production function, cost and revenue and break even analysis.

4. Lay a foundation on economic models for demand & supply, pricing decisions.

5. Assess the effects of business cycle in a business and industrial sickness.

On the successful completion of the course, student will be able to:

1 Understand the nature and scope of Managerial Economics, demand K1

analysis and law of variable proportion.

2 Explain the role of Managerial Economist, goal of corporate K2

enterprises, demand determinants, types of market, national income and public finance.

3 Apply the types of costs and revenues and Break Even point analysis K3

for business decisions.

4 Analyze the role of managerial economist in demand analysis, cost and K4

production analysis.

5 Evaluate the value of enterprises, pricing and output decisions, K5

business cycles and causes and remedies of industrial sickness

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Managerial Economics- Introduction 18- hours

Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial

Economist - Goals of Corporate Enterprises: Profit maximization and wealth maximization.

Unit:2 Demand analysis 18- hours

Demand analysis - Demand determinants - Demand distinctions- Law of demand-exceptions to   
law of demand- Elasticity of demand - Types, methods - Applications- Factors influencing   
elasticity of demand - Demand forecasting: Meaning-methods-advantages & disadvantages.

Unit:3 Production Function 18- hours

Production Function- Laws of returns-Law of variable proportions-Assumptions and

Significance-Limitations. Cost and Revenue - Fixed cost - Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis- Economies of scale of production.

Unit:4 Pricing and output decisions -different market 18- hours

situations

Pricing and output decisions in different market situations - Monopoly and Duopoly competition

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| -Perfect and Imperfect - Pricing policies. | | | |
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| Unit:5 | | Business cycle | 18- hours |
| Business cycle - National income-Monetary and Fiscal Policy - Public finance- Industrial  Sickness - causes -remedies. | | | |
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| Unit:6 | | Contemporary Issues |  |
| Online assignment , Group discussion and seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90- hours |
| Books for Study | | | |
| 1 | Maheshwari K. L and Varshney R.L “Managerial Economics”,New Delhi.-Sultan Chand &  Publication - 2014 | | |
| 2 | Metha P.L“Managerial Economics” New Delhi, Sultan Chand & Publication,2016 | | |
| Books for Reference | | | |
| 1 | D.Gopalakrishnan “Managerial Economics” Mumbai, Himalayan Publication House, 2011 | | |
| 2 | Wali B M and Kalkundrikar A B “Managerial Economics” New Delhi, R Chand Publication  & Co,2011 | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc20\_mg67/preview](https://onlinecourses.nptel.ac.in/noc20_mg67/preview/) | | |
| 2 | [https://online-degree.swayam.gov.in/dyp20\_d02\_s1\_mg04/preview](https://online-degree.swayam.gov.in/dyp20_d02_s1_mg04/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | L | M | S | M |
| CO2 | M | S | S | S | M |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | S | M |
| CO5 | L | M | S | S | S |
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\*S-Strong; M-Medium; L-Low

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Course code FINANCIAL ACCOUNTING L T P C

Core/Elective/Supportive CORE 6 - - 4

Pre-requisite

Course Objectives:

Understanding of accounting principles, accounting standards and its application.

Syllabus

Version 2025-26

The main objectives of this course are to:

1. Set a base for Accounting principles and Book keeping.

2. Equip the learners about the preparation of final accounts of different concerns.

3. U nderstand the concept of internal control system

4. G ain an understanding on the preparation of accounts for non- trading concerns.

5. Be familiar with accounting standards and its applications.

Expected Course Outcomes:

On th e successful completion of the course, student will be able to:

1 Recall and classify the types of accounts and Recording Transactions. K1&K2

2 Analyze the financial statements K4

3 Explain the concept of internal control system K2

4 Evaluate the financial position of non trading concerns K5

5 Illustrate the accounting standards and apply in relevant areas K2&K3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introduction to Accounting 18- hours

Introduction to Financial Accounting - Users of Accounting information - Financial and Management accounting - Generally accepted Accounting Principles and the Accounting Environment -  
Ethical issues in Accounting - Double entry system - Recording Transactions - Trial balance.

Unit: 2 Financial Statement 18-- hours

Measuring Business Income - Preparing Financial statement from the adjusted Trial balance

- Com pleting the Accounting cycle - Accounting for Merchandising Transactions. Financial statements -  
Meaning - Nature and limitations - Preparation of profit and loss account and balance sheet. Financial   
reporti ng - Annual reports - Half yearly report - Content of annual reports disciplines in financial reporting.

Unit:3 Internal Control 18- hours

Measuring and Reporting Assets, Liabilities and Shareholders’ Equity - Internal Control Systems, Cash and Receivables - Inventories and its accounting aspects - Fixed Assets and Depreciation accounting - Liabilities accounting - Shareholders’ Equity.

Unit: 4 Non trading Concerns 18-- hours

Accounting for non-trading concerns - Hospitals, educational Institutions etc -Bank reconc iliation statement and its uses for financial control decisions.

Unit: 5 Accounting Standards 18- hours

Accounting Standards - Indian Accounting Standard - Responsibility accounting - Human Resource Accounting.

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| Unit:6 | | Contemporary Issues |  |
| Webinars-Group Discussion -Online Assignments | | | |
|  | | | |
|  | | Total Lecture hours | 90 Hours |
| Books for study | | | |
| 1 | Jain S P & Narang K L, “Financial Accounting”, New Delhi, Kalyani Publishers, , 2010 | | |
| 2 | Reddy T.S & Dr.Murthy.A, “Financial Accounting” , Chennai , Margham publications, , 2019 | | |
|  | | | |
| Books for Reference | | | |
| 1 | Arulanandam M.A & Raman, K.S “Advanced Accountancy”, Mumbai, Himalaya Publishing  House, 2010 | | |
| 2 | Accounting Standard Quick Reference - New Delhi, Published by ICAI, 2018 | | |
| Related Online Contents | | | |
| 1 | [https://nptel.ac.in/courses/110/101/110101131/#](https://nptel.ac.in/courses/110/101/110101131/#/) | | |
| 2 | [https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf](https://icmai.in/upload/students/syllabus2016/inter/paper-5new.pdf/) | | |

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

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

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**\* Note: The Question paper consists THEORY 20% & PROBLEMS 80%**

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| Course code | | MANAGEMENT INFORMATION  SYSTEM | | L | T | P | C |
| Core/Elective/Supportiv  e | | | CORE | 6 | - | - | 4 |
| Pre-requisite | | | Basic knowledge in Management Information  System. | Syllabus  Version | | 2025-26 | |
| Course Objectives: The main objectives of this course are to: | | | | | | | |
| 1.Learn the features of MIS | | | | | | | |
| 2. Understand about system development life cycle | | | | | | | |
| 3. Know the client server architecture | | | | | | | |
| 4. Learn the concept of neural network and algorithm | | | | | | | |
| 5.Have an understanding about EDI | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Describe the fundamental elements of management information K2  systems. | | | | | | |
| 2 | Recall the basic concepts system development life cycle. K1 | | | | | | |
| 3 | Explain the client server architecture K2 | | | | | | |
| 4 | Evaluate the DSS Models K5 | | | | | | |
| 5 | Discuss about ERM and ERP K6 | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | Introduction | | 18 hrs | | | |
| Management Information System - Meaning-Features - Requisites of an effective MIS - MIS Model -  Components - subsystems of an MIS - Role and Importance - Corporate Planning forMIS - Growth of  MIS in an organization - Centralisation Vs Decentralisation of MIS support -Limitations of MIS. | | | | | | | |
| Unit:2 | | System concept | | 18 hrs | | | |
| System Concepts - Elements of System - Characteristics of a system - Types of systems -  Categories of Information system - System Development life cycle. Information systems in Business  and Management - Transaction Processing System-Information  Repeating and Executive Information System. | | | | | | | |
| Unit:3 | | Client Server Architecture | | 18 hrs | | | |
| Data Base Management Systems - Conceptual Presentation - Client Server Architectures  networks - Business process Re-Engineering (BPR) | | | | | | | |
| Unit:4 | | DSS Models | | 18 hrs | | | |
| DSS and AI - DSS Models and Software - Decision Making Process - Structural. Semi -  Structured and un-structured Problems - Sensitivity Analysis - Goal Seeking Analysis - Optimizing  Analysis - Overview of AI - neural networks - Fuzzy logic Systems - Genetic Algorithms - Expert  Systems. | | | | | | | |

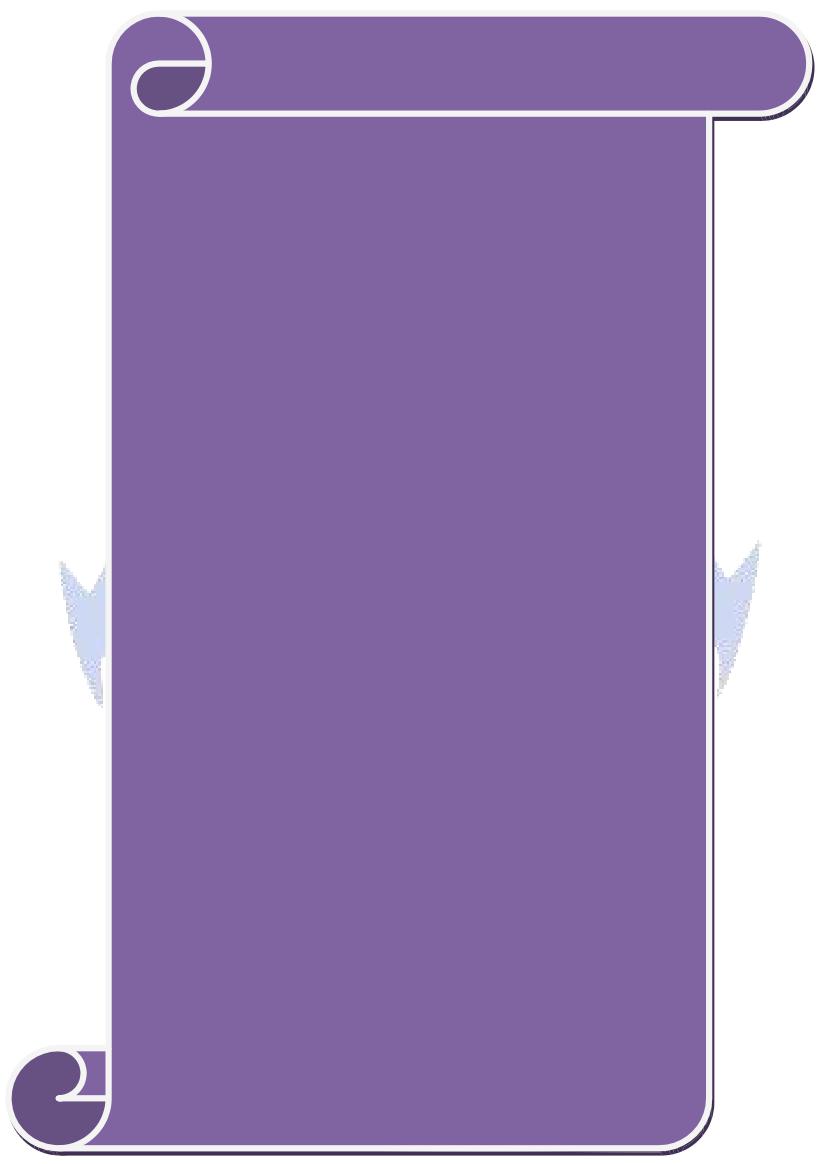
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| Unit:5 | | | Management Information Technology | 18 hrs |
| Management Information Technology - Management Information Resources and Technologies -  IS architecture and Management - Centralized. Decentralized and Distributed - EDI - supply chain  management - ERM and ERP. | | | | |
| Unit:6 | | Contemporary Issues | |  |
| Assignments, Seminar, Group Discussions etc. | | | | |
|  | | | | |
|  | | Total Lecture hours | | 90 Hours |
| Books for study | | | | |
| 1 | A.K.Gupta, “Management Information Systems”, New Delhi,S.Chand & Company Ltd.,2011 | | | |
| 2 | Garden B. Davis & Margrethe H.Olson," Management Information System", New Delhi,Hill  Publishing,2014 | | | |
| Books for Reference | | | | |
| 1 | L.M.Prasad & Usha Prasad, “Management Information Systems”, New Delhi,S.Chand & &  Company Ltd., 2010 | | | |
| 2 | James A O Brein & George M Marakas, "Management Information System", New Delhi, Tata Mc  Graw hill,2018 | | | |
| Related Online Contents | | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc20\_mg60/preview](https://onlinecourses.nptel.ac.in/noc20_mg60/preview/) | | | |
| 2 | <https://nptel.ac.in/courses/122/105/122105022/> | | | |

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

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

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Second   
Semester

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| Course code | | CORPORATE ACCOUNTING | | L | T | P | C |
| Core/Elective/  Supportive | | | CORE | 5 |  |  | 4 |
| Pre-requisite | | | Broad knowledge in accounting entries | Syllabus  Version | | 2025-  26 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to:  1. Develop the conceptual framework of corporate accounting.  2. Make the students to learn procedure relating to preparation of company final accounts.  3. Educate the students to prepare of statement of affairs and liquidator’s final statement.  4. Impart the knowledge relating to banking and insurance companies.  5. Offer the ideas about human resource accounting, government accounting, responsibility  accounting and Environmental Accounting. | | | | | | | |
|  | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Comprehend the accounting provisions in the Companies Act relating K1  to preparation of final accounts of a company. | | | | | | |
| 2 | Explain the accounts of Amalgamation, Absorption and Alteration of K2  share capital. | | | | | | |
| 3 | Prepare accounts at the time of liquidation of companies. K3 | | | | | | |
| 4 | Make use of the accounting aspects pertaining to valuation of shares, K3  holding company accounts and banking and insurance companies | | | | | | |
| 5 | Examine the theoretical framework of Human resource accounting, K4  Government accounting , Responsibility accounting and  Environmental Accounting | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | Final accounts | | 18- hours | | | |
| Preparation of Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation -  Managerial remuneration - Issue of Bonus shares - Preparation of Balance Sheet. | | | | | | | |
| Unit:2 | | Amalgamation | |  | | | |
| Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration  under various methods - Accounting treatment as per AS 14 in the books of Transferee Company.  Absorption (Excluding inter - company holdings) - External reconstruction - Internal  reconstruction (Excluding scheme of reconstruction). | | | | | | | |
| Unit:3 | | Liquidation of companies | | 18- hours | | | |
| Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator’s  final statement. Holding company accounts excluding inter-company holdings: Preparation of  Consolidated Balance sheet only. | | | | | | | |
| Unit:4 | | Banking companies and Insurance Companies | | 18- hours | | | |

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| Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only). | | | |
|  | | | |
| Unit:5 | | Inflation accounting | 18- hours |
| Inflation accounting - Human resource accounting-Principles of Government accounting -  Responsibility accounting-Environmental Accounting. | | | |
|  | | | |
| Unit:6 | | Contemporary Issues |  |
| Online assignment , Group discussion and seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90- hours |
| Books for Study | | | |
| 1 | Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition,  New Delhi, Himalaya Publishing House, 2016. | | |
| 2 | Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition,New  Delhi,Sultan Chand and Sons,2015. | | |
| 3 | Iyengar, S.P,“Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand  and Sons,2015. | | |
|  | | | |
| Books for Reference | | | |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New  Delhi, Sultan Chand and Sons, 2018. | | |
| 2 | Reddy T.S. and Murthy.A“Advanced Accounting”, Volume II, Sixth Edition, Chennai,  Margham Publications, 2016. | | |
| Related Online Contents | | | |
| 1 | <https://testbook.com/learn/corporate-accounting/> | | |
| 2 | [https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accountin](https://www.icsi.edu/media/webmodules/corporate%20and%20management%20accountin/)  g.pdf | | |
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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 | S |
| CO3 | S | S | S | S | M |
| CO4 | M | M | S | M | S |
| CO5 | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low

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**\* Note: The Question paper consists THEORY 20% & PROBLEMS 80%**

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| Course code | | APPLIED COST ACCOUNTING | | L | T | P | C |
| Core/Elective/  Supportive | | | CORE | 5 |  |  | 4 |
| Pre-requisite | | | Broad knowledge in cost accounting | Syllabus  Version | | 2025-  26 | |
| 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 | | 18- 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 | | 18- hours | | | |
| Material: Need for material control- tools used for material control-types of purchase of material.  Stores control: Fixing different levels of Materials - EOQ. Bin Card: Meaning & Importance-  Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO -Simple average  method-Weighted average method.  Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning &  importance- Taylor’s Differential piece rate- Halsey and Rowan plans. Labour turnover:  meaning- Causes - effects- methods of reduction of labour turnover. Overtime and Idle time:  meaning-causes-techniques of Control. | | | | | | | |
| Unit:3 | | Overheads | | 18- hours | | | |
| Overheads: Meaning - Classification - Allocation-Absorption- Apportionment of Overheads -  Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)-  Computation of Machine Hour Rate-Over absorption and Under absorption - Meaning and  causes. | | | | | | | |
| Unit:4 | | Process Costing | | 18- hours | | | |
| Process Costing - Normal loss - Abnormal loss- Abnormal Gain - Inter Process profit- | | | | | | | |

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| 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 | 18- 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 | 90- hours |
| Books for study | | | |
| 1 | Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)”  Eleventh Edition, Ludhiana, Kalyani Publishers, 2015. | | |
| 2 | Madegowda.J “Cost Management” First Edition, Mumbai, Himalaya Publishing House, 2015. | | |
| Books for Reference | | | |
| 1 | Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan  Chand and Sons, 2016. | | |
| 2 | Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai,  Margham Publishers, 2017. | | |
| Related Online Contents | | | |
| 1 | [https://students.icai.org/?page\_id=5208](https://students.icai.org/?page_id=5208/) | | |
| 2 | [https://www.coursera.org/projects/introduction-cost-accounting](https://www.coursera.org/projects/introduction-cost-accounting/) | | |
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| Mapping with Programme Outcomes | | | | | |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | M | M |
| CO2 | M | M | S | S | L |
| CO3 | M | M | S | S | L |
| CO4 | S | S | S | S | L |
| CO5 | S | M | M | M | M |
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\*S-Strong; M-Medium; L-Low

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**\* Note: The Question paper consists THEORY 20% & PROBLEMS 80%**

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| Course code | | BUSINESS RESEARCH METHODS | | L | T | P | C |
| Core/Elective/  Supportive | | | CORE | 5 |  |  | 4 |
| Pre-requisite | | | Basic research knowledge and application of  statistical tools is needed | Syllabus  Version | | 2025-  26 | |
| Course Objectives: | | | | | | | |
| the main objectives of this course are to:  1. Develop an idea about various research designs and techniques  2. Understand the sampling techniques of research and its applications  3. Emphasis the learners in application of appropriate tools in research  4. Make the learners to understand the significance of testing of hypothesis  5. Lay a foundation to become familiar in style of preparing research report. | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain the range of quantitative and / or qualitative research K1 & K2  techniques to business and management problems / issues | | | | | | |
| 2 | Organize and conduct research in a more appropriate sampling method K2  manner. | | | | | | |
| 3 | Make use of the necessary critical thinking skills in order to evaluate K2 & K3  different statistical tools used in research. | | | | | | |
| 4 | Interpret the data analysis in relation to the research process by testing K4  hypothesis. | | | | | | |
| 5 | Write a research report and thesis. K5 & K6 | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | Introduction | | 18- hours | | | |
| Business Research: Meaning - Scope - Significance -challenges-types-process- Qualities a good  researcher -Ethics in research- Research problems: Identification-Selection. Hypothesis -  Research design. | | | | | | | |
| Unit:2 | | Sampling design | | 18- hours | | | |
| Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error  and Type II Error in research- Level of Significance- determination of sample size Methods of  sampling. Census: merits and demerits - Census Vs Sampling. Pilot study -Pre test. Primary and  Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-  Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-  Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales - Likert’s Scale-  Guttsman scale-Thurston scale. | | | | | | | |
| Unit:3 | | Statistical tools | | 18- hours | | | |
| Statistical tools used in research-Measures of Central tendency - Standard deviation -  Correlation - simple, partial and multiple correlation -Auto correlation - Regression models -  Ordinary Least Square methods - Multiple regression. | | | | | | | |
| Unit:4 | | Testing of Hypothesis | | 18- hours | | | |
| Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions,  difference between Means of two samples-differences between two Standard deviations and  testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random | | | | | | | |

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| 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 | 18- hours |
| Interpretation: Meaning-Significance. Report writing: Significance - Layout of research report-  mechanics of writing a Research report - Precautions to be followed in Research Report- Types  of reports- footnotes and bibliography writing; checking plagiarism. | | | |
| Unit:6 | | Contemporary Issues |  |
| Online assignment , Group discussion and seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90- hours |
| Books for study | | | |
| 1 | Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques,  New Delhi, New Age International Publishers, | | |
| 2 | Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016 | | |
| Books for Reference | | | |
| 1 | Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition,  New Delhi, McGraw- Hill Publishing Co. Ltd, 2017. | | |
| 2 | Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S.  Chand & Co. Ltd , 2017 | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/cec21\_mg21/preview](https://onlinecourses.swayam2.ac.in/cec21_mg21/preview/) | | |
| 2 | [https://onlinecourses.swayam2.ac.in/nou22\_cm06/preview](https://onlinecourses.swayam2.ac.in/nou22_cm06/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | M | M |
| CO2 | S | M | S | M | S |
| CO3 | S | S | M | S | M |
| CO4 | M | S | S | M | S |
| CO5 | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low

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**\* Note: The Question paper consists THEORY 50% & PROBLEMS 50%**

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| Course code | | FINANCIAL SERVICES | | L | T | P | C |
| Core/Elective/ Supportiv  e | | | CORE | 5 | - | - | 4 |
| Pre-requisite | | | Basic knowledge in financial services | Syllabus  Version | | 2025-26 | |
| Course Objectives: | | | | | | | |
| The main objectives of this course are to:  1. Develop the knowledge about the merchant bankers  2. Familiarize the mutual fund schemes  3. Provide knowledge on hire purchase and leasing  4. Give an insight about factoring  5. Familiarize with credit rating agencies | | | | | | | |
| Expected Course Outcomes: | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Explain the role of merchant bankers K2 | | | | | | |
| 2 | Classify the schemes in mutual funds K3 | | | | | | |
| 3 | Distinguish hire purchase and leasing K4 | | | | | | |
| 4 | Evaluate the factoring services K5 | | | | | | |
| 5 | Measure the performance of a company K5 | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | |
| Unit:1 | | Merchant Banking | | 18 hrs | | | |
| Merchant banking - Meaning, Origin and Growth - Evolution of merchant banking in India -  Scope of merchant Banking Services - Organisation and management patterns of merchant banks -  Merchant bank and management of public issues - Role of merchant bankers in maintaining health  and credibility of the capital market. | | | | | | | |
| Unit:2 | | Mutual funds | | 18 hrs | | | |
| Mutual Fund - Concepts and Origin of mutual fund - Growth of mutual fund in India - Mutual  fund schemes - Money market - Mutual funds - Institutions involved in mutual fund business. Unit  Trust of India, Life Insurance Corporation, Commercial banks, Entry of private financing companies  in mutual fund business - Safety, liquidity and profitability of mutual funds- Need for regulation. | | | | | | | |
| Unit:3 | | Leasing | | 18 hrs | | | |
| Lease Financing - Why leasing - Types of leasing - Fixation of lease Rentals - Factors  influencing Lease Vs. Buy Decision - Accounting treatment for leasing - Growth and prospects of  leasing Industry in India - Source of finance - RBI guidelines for hire purchase companies in India -  hire purchase companies and transport industry - problems and prospects of hire purchase - Hire  purchase VS. Leasing. | | | | | | | |
| Unit:4 | | Factoring | | 18 hrs | | | |
| Factoring - Concept of factoring - Types of factoring - Factoring mechanism - Factoring in  India - Cost and benefits of factoring - Issues involved in factoring business. Credit cards - concept  Evolution of credit cards - varieties of credit cards - operational procedure - Acceptability of credit  cards from the point view of bankers, members - Establishments | | | | | | | |

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| Unit:5 | | Credit rating |  |
| Credit rating - Objectives - Institutions engaged in credit rating - purpose and procedure of  rating for debenture - Fixed deposits - Short - term instruments. Role of CRISIL and ICRA. Venture  Capital - Concept and characteristics - Origin Growth of venture capital - Difference between  venture capital financing and conventional funding - venture capital schemes - Legal aspects - Agencies  involved in providing venture capital. | | | |
|  | | | |
| Unit:6 | | Contemporary Issues |  |
| Expert lectures, - webinars | | | |
|  | | | |
|  | | Total Lecture hours | 90hrs |
| Books for study | | | |
| 1 | Nalini Prava Tripathy, “Financial Services”,Chenni, PHI Learning Private Limited, 2007 | | |
| 2 | Gordan,E., & Natarajan, K., “Financial Markets and Services", Mumbai, Himalaya Publishing  House, 2016 | | |
|  | | | |
| Books for Reference | | | |
| 1 | Khan,M.Y., “Financial Services”, New Delhi, Tata McGraw Hill Publishing Company Limited,  2019 | | |
| 2 | Joseph Anbarasu,D., & Others, “Financial Services”, New Delhi, S.Chand & Sons Publisher,  2007 | | |
| Related Online Contents | | | |
| 1 | [https://www.digimat.in/nptel/courses/video/110105121/L43.html](https://www.digimat.in/nptel/courses/video/110105121/l43.html) | | |
| 2 | [https://www.digimat.in/nptel/courses/video/110105121/L01.html](https://www.digimat.in/nptel/courses/video/110105121/l01.html) | | |

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

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

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| --- | --- | --- | --- | --- | --- | --- |
| Course code |  | COMPUTER APPLICATIONS PRACTICALS  I MS Office and Internet | L | T | P | C |
| Core/Elective/  Supportive | | CORE |  |  | 5 | 4 |
| Pre-requisite | | Hands on training in MS Office is required | Syllabus  Version | | 2025-26 | |
|  | | | | | | |
| MS WORD  1. Type a cost audit report and perform the following:  A) Right alignments, Bold the important words.  B) Center align the second paragraph and perform italics for the important words.  C) Change third paragraph into two column paragraph.  D) Insert page numbers at the bottom, Insert date, time and heading in the header section.  E) Character spacing for side headings.  2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/  Finance / HR.  Use bullets & numbering  Check the spelling according to British English  Use thesaurus to replace a word  Use drop cap  3. Type a sample research report and perform the following functions:  Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using  mouse.  4. Type a published horizontal form of a balance sheet of a company and perform the following  Tables: - insert, delete rows &columns  Borders: -top & bottom only  Auto format tables  Change backgrounds to differentiate heading of the table with others.  5. Identify an organization and prepare an organizational chart prevailing in that concern.  6. Prepare a table showing Employees Performance appraisal system, using the following for:  Use auto format for tables.  Change the text color of the headings.  Sort the employees in the alphabetical order.  Link the employees’ address using hyperlink.  Merge two cells.  7. Using three column format type any 5 differences between Cost, Financial and Management  Accounting.  8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.  9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by  using 3D effects, Clip arts, Stars, Banners in Auto shapes.  10. Perform mail merge operation for sending notice to share holders for AGM.  11. Type your curriculum vitae and perform Template and indent the text. | | | | | | |

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M.S.POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.

2. Create contents of a sample research report on your area of specialization.

3. Prepare a PowerPoint Presentation for the following:

a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures, fully automatic -  
 timing - 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:

Delete the customer who had closed the A/c.

Insert a row in between the 1st & & 2nd customer.

Insert a column in between Address & Email ID and Name it as Telephone Number Hide the column ‘Address’

2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]

Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.

3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following   
components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following: Select a column and change the number format to Rupees and paise (0.00) format.

Change a particular range of cells font as bold

Select a row and hide it.

Use shortcut key and go to sheet 3 and select a cell.

Prepare a bin card for the issues & purchases made during the particular month use Auto format   
wizard.

5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details   
regarding sales, and profit of a product for the past 10years, fit it in a chart, and present it in power   
point.

6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).

7. Prepare a break-even chart using Chart Wizard.

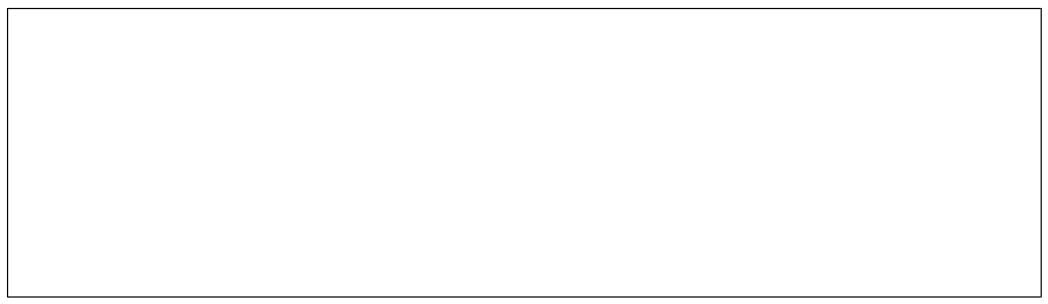
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from   
the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into   
different sheets in the name of each company use copying, count function and statistical functions.

9. Find the correlation between demand and price of a product.

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| 10. Create a table showing the following: 1) Years (Minimum 5 years) 2) Profit 3) Depreciation 4)  Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows Of  a project and find it’s Payback Period. 12. Prepare Final accounts of a banking company’s in the  new format using excel. |
| M.S.ACCESS  1. Create a student's database Find Total, Average, and Display list where average is greater than  60% and Retrieve the students according to the highest marks.  2. Collect and Create a database for maintaining the address of the policy holders of an Insurance  company with the following constraints:  I. Policy Number should be the primary key  II. Name should not be empty  III. Maintain at least 10 records  IV. Retrieve the addresses of female policyholders whose residence is at Coimbatore  3. Create a student's database using design view for students mark details: a) Add at least 10 records.  b) Sort the names in alphabetical order. c) Find Total and Average d) Display list where total is  greater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) Apply  Sort option to display records. g) Generate reports by using the above queries.  4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.  5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank  of India, Coimbatore.  A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals  April 1 Opening balance in current account  A/C No Name of the A/C holder Rs.  CA 250 Gail LTD 30000  CA 251 Indian Oil Corporation 40000  CA 252 Reliance Petro Chemicals 25000  April 2. Deposits received form GAIL Ltd Rs. 4000  April 2. With drawls by Indian Oil Corpn. Rs. 10000  April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000.  April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.  April 4. IOC encashed the Cheque  April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.  April 5. Reliance Petro Chemicals withdrawn Rs. 5000  April 6. GAIL issued a cheque to IOC Rs.4000.  April 6. IOC deposited the cheque issued by GAIL.  April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.  You are required to prepare the general ledger of the bank and View individual accounts, Create  accounts summary. |
| INTERNET  1. Connect the Internet through a browser.  2. Create an E-mail ID.  3. Send an email to your friend and check mail inbox and other facilities in your mailbox.  4. Learn how to use search engines and list some of your search results.  5. Visit any of the stock exchanges website and collect the information regarding share price.  6. Visit [www.rbi.com](http://www.rbi.com/) and download some information. |

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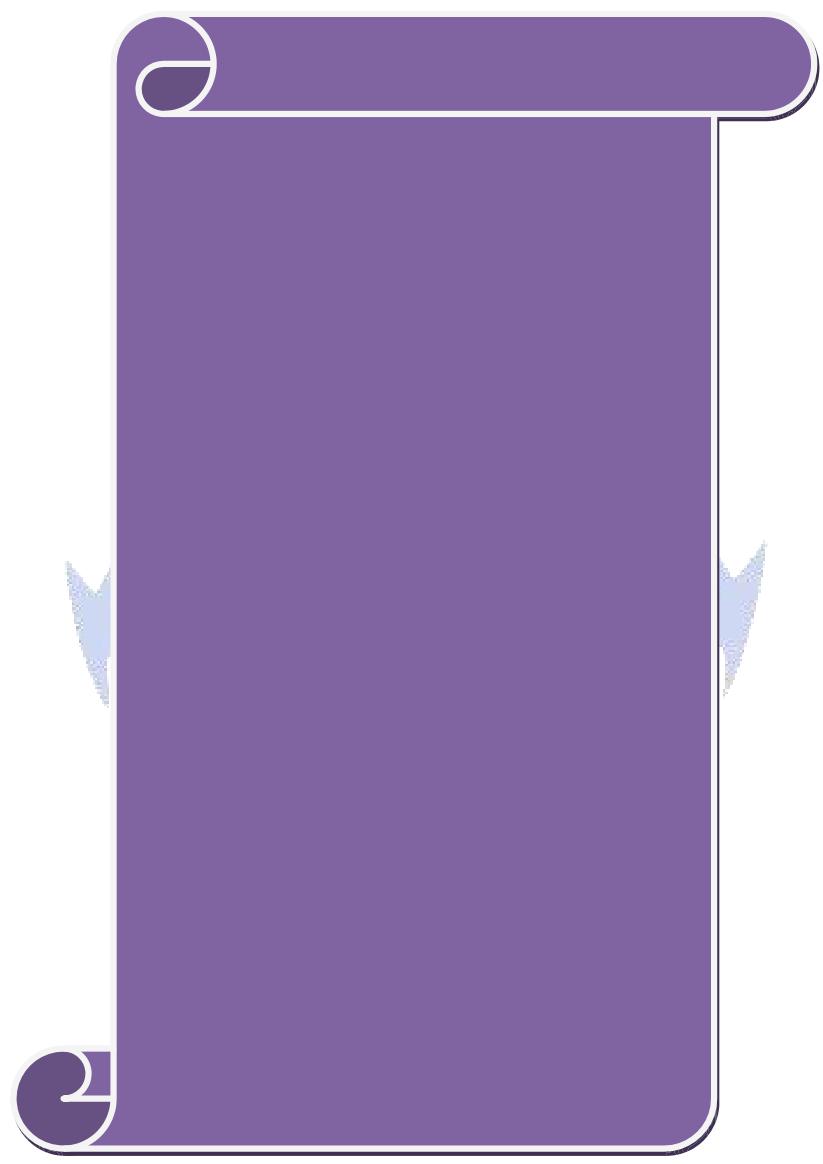
7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.

8. Visit a website for an online marketing and write the procedures to place an order

9. Discussion forums and E-groups.

10. Visit the website of National Informatics Centre, Go to the ministry of Finance and Collect information regarding Economic Survey & Union Budget.

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Third

Semester

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course code | | MANAGEMENT ACCOUNTING | | L | | T | P | C |
| Core/Elective/  Supportive | | | CORE | 6 | |  |  | 4 |
| Pre-requisite | | | Understand about basic terms and rules of  management accounting. | Syllabus  Version | | | 2025-  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. Understand the use of accounting tools for generating information for managerial decision  making  3. Understand various method and technique in managerial accounting.  4. Comprehend and practices the established techniques & methods in management  accounting.  5. Lay on foundation for budgeting and budgetary control. | | | | | | | | |
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| 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 K2  making. | | | | | | | |
| 3 | Utilize the various methods and technique of managerial accounting. K3 | | | | | | | |
| 4 | Analyze the method and technique of management accounting used for K4  managerial decision making. | | | | | | | |
| 5 | Prepare budget and budgetary control for any business consern K6 | | | | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
| Unit:1 | | Introduction | | | 18- hours | | | |
| Nature and scope of Management Accounting - Meaning - Nature - Scope - Functions  - Objectives-Importance-Limitations-Distinction between Financial Accounting and  Management Accounting-Relationship between cost and management Accounting-Tools and  Techniques of Management Accounting - Meaning and Process of financial statement Analysis  and Interpretation. | | | | | | | | |
| Unit:2 | | Ratio Analysis Working & Capital Management | | | 18- hours | | | |
| Ratio Analysis - Meaning - Advantages of Ratio Analysis - Limitations - Classification  of Ratios - Profitability - Turnover Ratios - Long-term Financial position - Working Capital  Management - Meaning of Working capital - Importance Determinants and Computation of  Working capital - Forecast of working capital Requirements. | | | | | | | | |
| Unit:3 | | Fund Flow statement & Cash Flow Statement | | | 18- hours | | | |
| Fund Flow statement - Meaning and concept of Funds and Flow of Funds - Importance or uses  of Funds Flow statements - Limitations - Schedule of changes in working capital - Preparation  of Funds Flow statement - Cash Flow statement - Comparison between Fund Flow statement  and Cash Flow statement - Uses of Cash Flow statement - Limitations - Preparation of Cash  Flow Statement.(As per AS3 / Ind-As 7) | | | | | | | | |

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| Unit:4 | | Marginal Costing | 18- hours |
| Marginal Costing - Definition of Marginal cost and Marginal Costing - Salient features -  Advantages of Marginal Costing - Limitations - Break-Even Analysis - Cost-volume-profit  Analysis - Applications of Marginal costing for Business Decision making. | | | |
| Unit:5 | | Budgeting & Budgetary control | 18- 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  Standard costing and variance Analysis (Material and Labour only) - Advantages and  Limitations of standard costing | | | |
|  | | Total Lecture hours | 90- hours |
| Books for Study | | | |
| 1 | Sharma.R.K & Gupta.K.Shashi, ”Management Accounting’,New Delhi, Kalyani  Publishers,14th Edition. | | |
| 2 | Pillai R.S.N & Bhagavathi, ”Management Accounting”, New Delhi, S-Chand & Co, 2010 | | |
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| Books for References | | | |
| 1 | Reddy.T.S & Reddy Y Hari Prasad, ”Management Accounting”, Chennai, Margham  Publications,2006. | | |
| 2 | Khan.M.Y & Jain.P.K, ”Management Accounting, Chennai, McGraw Hill  Education(India)Pvt Ltd,2018 | | |
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| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/cec21\_cm01/preview](https://onlinecourses.swayam2.ac.in/cec21_cm01/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc20\_mg65/preview](https://onlinecourses.nptel.ac.in/noc20_mg65/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | M | S | M | L |
| CO3 | S | S | S | M | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | M | M |

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

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**\* Note: The Question paper consists THEORY 20% & PROBLEMS 80%**

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| Course code | | | FINANCIAL MANAGEMENT | | | | L | | T | P | C |
| Core/Elective/ | | | | CORE | | | 6 | |  |  | 4 |
| Supportive | | | |  |  |
| Pre-requisite | | | | Understanding about Finance, management and  source of finance. | | | Syllabus | | | 2025-  26 | |
| Version | | |
| Course Objectives: | | | | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Understand the concept and importance of financial management.  2. Identify various sources of long-term and short-term finance.  3. Understand various method and technique for calculating cost of capital.  4. Know different types leverages used by the organization.  5. Understand various dividend policies followed by organization. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| 1 | | Recollect the concept and importance of financial management. | | | | | | K1 | | | |
| 2 | | Analyse the Various sources of long-term and short-term finance. | | | | | | K2 | | | |
| 3 | | Indentify the methods and techniques for calculating cost of capital. | | | | | | K3 | | | |
| 4 | | Examine different type leverage followed by a organization. | | | | | | K4&K5 | | | |
| 5 | | Evaluate the various dividend policies & Working capital. | | | | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | | | |
| Unit:1 | | | Introduction | | | | 18- hours | | | | |
| Financial Management - Meaning, Nature, scope and objectives-Role and functions of Financial  Management-Financial decisions-relationship between Risk and Return-Sources of finance-  Short-term and Long-term finance. | | | | | | | | | | | |
| Unit:2 | | | Cost of Capital | | | | 18- hours | | | | |
| Cost of Capital-Meaning and importance-Cost of Debt, Preference, Equity and Retained  Earnings- Weighted Average Cost of capital-Capital budgeting-Techniques - ROI, Payback  period and Discounted cash flow. | | | | | | | | | | | |
| Unit:3 | | | Leverages | | | | 18- hours | | | | |
| Leverages - Financial Leverage- Operating leverage-EBIT and EPS analysis-Theories of  Capital Structure - Net income approach- Net operating income Approach. MM Hypothesis -  Determinants of capital structure-Capitalization -Over and Under Capitalization- Merits and  Demerits. | | | | | | | | | | | |
| Unit:4 | | | Dividend Theories | | | | 18- hours | | | | |
| Dividend Theories: Walter’s model - Gordon and MM’s models -Dividend policy -Forms of  Dividend - Determinants of dividend policy. | | | | | | | | | | | |
| Unit:5 | | | Working Capital Management | | | 18- hours | | | | | |
| Working Capital Management-Cash Management-Receivables | | | | |  | | | | | | y |
| Management - Determinants and Computation of Working Capital. | | | | |  |  |  |  |  |  |  |
|  |  | Total Lecture hours | | | | 90- hours | | | | | |
| Books for Study | | | | | | | | | | | |
| 1 | Chandra Prasanna,”Financial Management”,Chennai,McGraw Hill Education(India)Pvt | | | | | | | | | | |

Management-Inventor

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|  | Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K,”Financial Management “,Chennai,McGraw Hill Education (India)  Pvt Ltd,2017 |
|  | |
| Books for References | |
| 1 | Maheshwari.S.N,”Financial Management”, New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K &Gupta.K.Shashi,”Financial Management”, New Delhi,Kalyani Publishers,9th  Revised Edition |
| Related Online Contents | |
| 1 | [https://onlinecourses.nptel.ac.in/noc21\_mg06/preview](https://onlinecourses.nptel.ac.in/noc21_mg06/preview/) |
| 2 | [https://onlinecourses.swayam2.ac.in/cec20\_mg05/preview](https://onlinecourses.swayam2.ac.in/cec20_mg05/preview/) |
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| Mapping with Programme Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | L | M | S |
| CO2 | S | S | S | M | M |
| CO3 | S | S | S | M | M |
| CO4 | S | S | S | M | L |
| CO5 | S | M | S | M | L |

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

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**\* Note: The Question paper consists THEORY 60% & PROBLEMS 40%**

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| Course code | |  | SECURITY ANALYSIS AND PORTFOLIO  MANAGEMENT | L | | T | P | C |
| Core/Elective/Supportive | | | CORE | 6 | | - |  | 4 |
| Pre-requisite | | | Basic Knowledge of Security Analysis And  Portfolio Management | Syllabus  Version | | | 2025-  26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Learn about the fundamental and technical analysis.  2.Gain knowledge on portfolio theory  3. Gain an understanding about the analysis of portfolio  4. Gain knowledge on portfolio performance evaluation  5. Understand about the revision of portfolio | | | | | | | | |
|  | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Identify and analyze a group of portfolio | | | | K3 | | | |
| 2 | Evaluate the securities by using CAPM and APT Models | | | | K5 | | | |
| 3 | Determine efficient portfolio using portfolio approaches. | | | | K5 | | | |
| 4 | Analyse the performance of portfolio | | | | K4 | | | |
| 5 | Demonstrate the methods of portfolio revision | | | | k2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
|  | | | | | | | | |
| Unit:1 | | Introduction | | 18-hours | | | | |
| Nature and scope of Investment Management - Importance of Investment management -  Factors influencing Investment Management - Fundamental and technical analysis - Economic  analysis - Industry analysis - Company analysis - Efficient market hypothesis. | | | | | | | | |
|  | | | | | | | | |
| Unit:2 | | Portfolio Management | | 18-hours | | | | |
| Concept of Portfolio Management - Objective of Portfolio Management - Portfolio  Management process, targeting, designing, auditing and revising portfolios. Securities Market and  Capital Market - Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory  (APT) - Reconciling CAPM and APT. | | | | | | | | |
|  | | | | | | | | |
| Unit:3 | | Portfolio Analysis | | 18- hours | | | | |
| Portfolio analysis: Evaluation of securities and choice of securities for inclusion in the portfolio  - Measuring return and risk - Attainable set of portfolio. Portfolio selection Ascertaining efficient  portfolio - Locating efficient frontier - Markowitz approach. Single index model - Portfolio choice:  Utility theory and Indifference curve. | | | | | | | | |
|  | | | | | | | | |
| Unit:4 | | Performance Evaluation | | 18- hours | | | | |
| Portfolio performance evaluation: Dimensions of evaluation - Sharpe measure - Treynore  measure - Jenson measure - Comparison of the three measure of portfolio performance - Portfolio  insurance. | | | | | | | | |
| 18-hours | | | | | | | | |

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| Unit:5 | | Portfolio Revision |  |
| Portfolio revision: Needs and Problems - Methods of revision formula plan for revision constant  value, constant ratio and variables plans. | | | |
| Unit:6 | | Contemporary Issues |  |
| Online assignment or seminars | | | |
|  | | | |
|  | | Total Lecture hours | 90hours |
| Books for Study | | | |
| 1 | BhallaV.K,”Investment Management”, New Delhi, S-Chand & Co,2008. | | |
| 2 | Kevin.S,”Security Analysis and Portfolio Management, New Delhi,PHI Learning Private  Limited,2015. | | |
|  | | | |
| Books for References | | | |
| 1 | Chandra Prasanna, ”Investment Analysis and Portfolio Management”, Chennai,McGraw Hill  Education (India) Pvt Ltd,2021 | | |
| 2 | Avadhani V.A,”Investment Management”, Mumbai,Himalaya Publications,2012. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/imb19\_mg09/preview](https://onlinecourses.swayam2.ac.in/imb19_mg09/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc21\_mg99/preview](https://onlinecourses.nptel.ac.in/noc21_mg99/preview/) | | |
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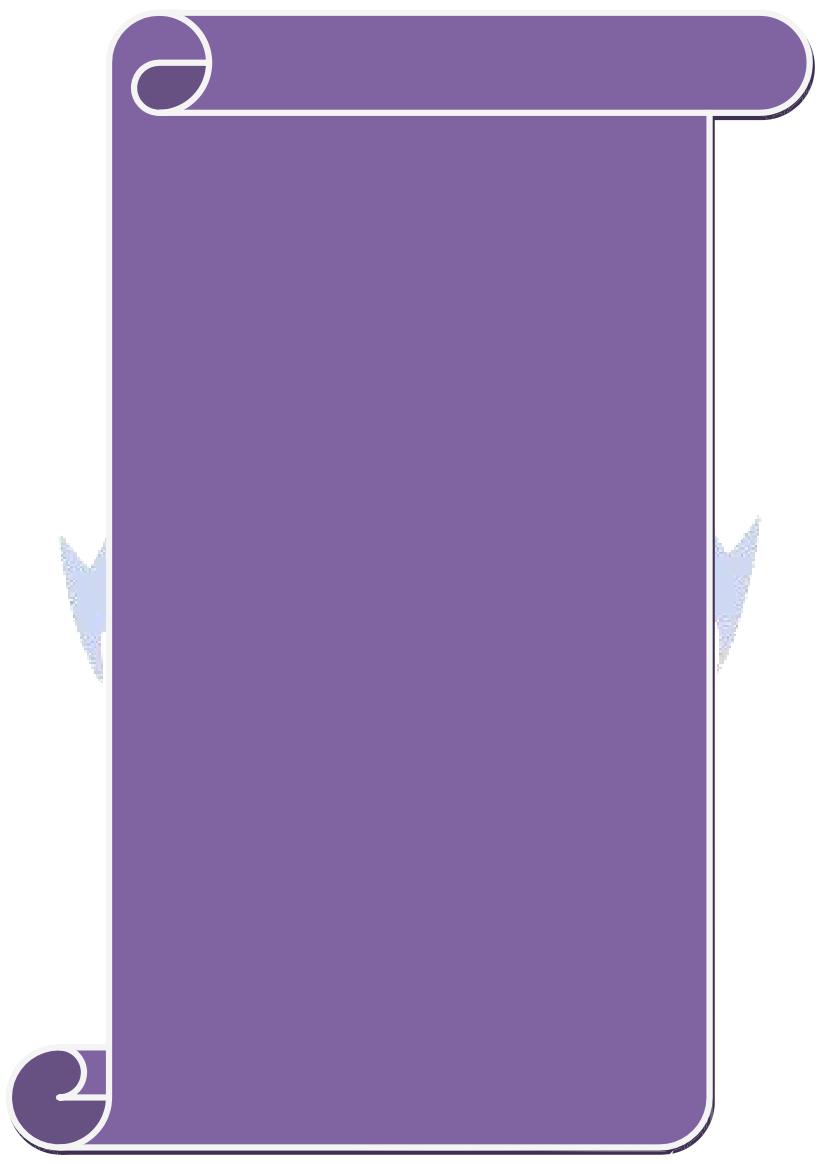
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| Mapping with Programme Outcomes | | | | | |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | M | S |
| CO2 | S | M | S | S | L |
| CO3 | S | S | S | M | S |
| CO4 | S | S | M | S | M |
| CO5 | S | M | S | L | S |
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\*S-Strong; M-Medium; L-Low

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| Course code |  | COMPUTER APPLICATIONS PRACTICALS-II :  TALLY | L | T | P | C |
| Core/Elective/  Supportive | | CORE |  |  | 6 | 4 |
| Pre-requisite | | Basic Knowledge in Computer | Syllabus  Version | | 2025-  26 | |
|  | | | | | | |
| TALLY  1. By using Tally - Create Voucher & ledger with adjustments  (Using F11 and F12 keys) | | | | | | |
| 2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet  (With minimum of any 5 adjustments) | | | | | | |
| 3. Prepare Inventory statement using (Calculate Inventory by using all methods)  a) FIFO  b) LIFO  c) Simple Average method  d) Weighted Average Method. | | | | | | |
| 4. Prepare a fund flow statement and give your opinion. | | | | | | |
| 5. Prepare a cash flow statement and present your view. | | | | | | |
| 6. Analyze the performance of an organization by using Ratio  (Minimum 5 Ratios are essential). | | | | | | |

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Fourth

Semester

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| Course  code | | INTERNATIONAL FINANCIAL  MANAGEMENT | | L | | T | P | C |
| Core/Elective/ Supportive | | | CORE | 5 | | - | - | 4 |
| Pre-requisite | | | Basic knowledge in Exchange Rate | Syllabus  Version | | | 2025-26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Understand the concept and importance of international financial management.  2.Learn the functions of International Monetary Fund  3.Have an in-depth knowledge of exchange rate theories  4. know the functions of international Institutions  5. Learn how to analyse a case study | | | | | | | | |
|  | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall the important concept of international financial  management | | | | K1 | | | |
| 2 | List out the functions of IMF | | | | K2 | | | |
| 3 | Evaluate the exchange rate theories. K5 | | | | | | | |
| 4 | Explain the functions of international financial institutions | | | | K2 | | | |
| 5 | Analyse and discuss the given case analysis | | | | K4&K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -  Create | | | | | | | | |
| Unit:1 | | Introduction | | 18 Hours | | | | |
| International Financial Management - Definition - Meaning - International  Money Markets - Money Market Instruments - International Capital Markets -  Comparison of New York, Indian Money Market - International Bond Market - Bond  Issue Drill - Bench Mark Drill - Euro Currency Market - Euro Dollar - Euro Deposit and  Loans. | | | | | | | | |
| Unit:2 | | IMF | | 18 Hours | | | | |
| International Monetary and Financial Environment - International Monetary  Investments. | | | | | | | | |
|  | | | | | | | | |
| Unit:3 | | Exchange Rate Theories | | 18 Hours | | | | |
| Exchange Rate Theories - Derivatives - Forward Rate Agreements - Currency  Futures and Interest Futures - International Banking - Role of IMF in International  Liquidity - International Institutions - World Bank. | | | | | | | | |
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| Unit:4 | | IDA | | 18 Hours | | | | |
| International Development Associations - International Finance Corporation - The  International Debt and Country Analysis - Recent Changes in International Financing | | | | | | | | |

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| Unit:5 | | Case Studies | 18 Hours |
| Case Studies (Based on the above units) | | | |
| Unit:6 Contemporary Issues | | | |
| Online Assignments-Seminars-Quiz | | | |
|  | | Total Lecture hours | 90 Hours |
| Books for Study | | | |
| 1 | Sharan,V., “International Financial Management”, New Delhi, Prentice Hall Pvt  Ltd,2012 | | |
| 2 | Seth,A.K., “International Financial Management”, New Delhi, Galgotia Publishing  Company, 2013 | | |
|  | | | |
| Books for References | | | |
| 1 | Apte,P.G., “International Financial Management”, New Delhi,Tata McGraw Hill  Publishing Company Limited, 2010 | | |
| 2 | Varshney., R.L., and Bhashyam,S., “International Financial Management”, New  Delhi,S.Chand & Sons Publisher, 2004 | | |
| 3 |  | | |
| Related Online Contents | | | |
| 1 | [https://www.digimat.in/nptel/courses/video/110105057/L01.html](https://www.digimat.in/nptel/courses/video/110105057/l01.html) | | |
| 2 | <https://nptel.ac.in/courses/110/105/110105031/> | | |

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| Mapping with Programme Outcomes | | | | | |
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| CO1 | S | M | S | S | S |
| CO2 | S | S | S | M | M |
| CO3 | S | M | S | M | M |
| CO4 | S | S | M | M | L |
| CO5 | S | M | L | S | M |

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

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| Course code | |  | DERIVATIVES AND RISK  MANAGEMENT | |  | | T | P | C |
| Core/Elective/Supportive | | | CORE | |  | |  |  | 4 |
| Pre-requisite | | | Basic knowledge of derivatives and risk  management | |  | | | 2025-  26 | |
|  | | | | | | | | | |
| Course Objectives:  The main objectives of this course are to enable the students to  1. Learn about options and futures  2. understand the concept of swap and methods to reduce swap risk  3. Learn about Risk Management and uncertainty  4. know the strategies in global financial management  5. Understand the various components of a risk management policy. | | | | | | | | | |
|  | | | | | | | | | |
|  | | | | | | | | | |
| Expected Course Outcomes:  On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Remember the options and futures | | | | | K2 | | | |
| 2 | Identify the risk involved in swap | | | | | K3 | | | |
| 3 | Analyse the risk and uncertainty involved in an investment | | | | | K4 | | | |
| 4 | Apply the strategies involved in global financial management | | | | | K3 | | | |
| 5 | Evaluate the components of risk management | | | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
| Unit:1 Introduction 18-hours  Options: Introduction, Types - Valuation and Pricing - Factors Determining - Option prices -  Binomial model - Hedging option Portfolios in practice. Futures: Markets - Contracts Trading -  Margin - Clearing house and clearing margins - Future & options. | | | | | | | | | |
| Unit:2 Swaps 18-hours  Swaps - The basic swap structure - Fixed rate - Currency swap - Currency coupon swap - Risk  Specific to uses - Methods to reduce Swap risk - International Bank Capital rules and swaps.  Convertible Debentures - Convertible preference shares. | | | | | | | | | |
| Unit:3 | | Risk | | 18- hours | | | | | |
| Basic risk concepts - Definition - Types of risks - Analysis of Risk and uncertainty - Risk  evaluation approaches - Risk Management and new financial products managing financial risks -  Risk Optimization capitalizing on risk. | | | | | | | | | |
| Unit:4 | | Derivatives | | 18- hours | | | | | |
| Role of derivatives - credit risk Management - tools of analysis - Working for credit risk  analysis - Exchange risk management Strategies in global financial market. | | | | | | | | | |
| 18-hours | | | | | | | | | |
| Unit:5 | | Risk Management | |  | | | | | |
| Operational Risk Measurement - Components - Reducing operational risk - Measurement and  Management of political risks - Country Risk Analysis | | | | | | | | | |

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| Unit:6 | | |  |
| Online assignment- seminars | | |  |
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|  | | Total Lecture hours 90- hours | |
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|  |  |  |  |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to  Futures, Options, and Swaps”,Paperback,2018. | | |
|  | | | |
| Books for References | | | |
| 1 Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 | | | |
| 2 Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and Risk  Management”,New Jersy, John Wiley & Sons,2009.  Related Online Contents  1 [https://onlinecourses.nptel.ac.in/noc19\_mg39/preview](https://onlinecourses.nptel.ac.in/noc19_mg39/preview/)  2. [https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056](https://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 | | | DIRECT TAXES | | | L 5 | | T | P | C |
| Core/Elective/  Supportive | | | | CORE | |  | |  |  | 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. | | | | | | | | | | |
|  | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Evaluate the procedure for computing of taxable income under  various sources. | | | | | K5 | | | |
| 2 | | Recollect the concept of tax administration and practices. | | | | | K1 | | | |
| 3 | | Utilize the latest provision of income tax act. | | | | | K3 | | | |
| 4 | | Develop the legitimate way of Tax Planning and Management. | | | | | K6 | | | |
| 5 | | Make use of the procedure for assessment and e-filing. | | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| Unit:1 | | | Introduction | | |  | | | | |
| Income Tax Act-Definition-Income-Agricultural Income- Assessee - Previous year-  Assessment year-Residential status-Scope of Total Income-Capital and Revenue-Receipts and  Expenditure- Exempted Incomes. | | | | | | | | | | |
| Unit:2 | | | Computation of Income | | |  | | | | |
| Computation of Income from Salaries and Income from House property. | | | | | | | | | | |
| Unit:3 | | | Computation of Capital Gain | | 18- hours | | | | | |
| Computation of Profits and Gains of Business or profession - Calculation of Capital gain. | | | | | | | | | | |
| Unit:4 | | | Computation of Income from other sources | | 18- hours | | | | | |
| Computation of Income from other sources - Set-Off and Carry Forward of Losses - Deduction  from Gross Total Income - Assessment of Individuals. | | | | | | | | | | |
| Unit:5 | | | Income Tax Authorities | | 18- hours | | | | | |
| Income Tax Authorities - Procedure for Assessment - Collection of Tax - Procedure of e-  Filing –TDS & TCS – Types of Returns. | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | Total Lecture hours | | 90- hours | | | | | |
| Books for Study(s) | | | | | | | | | | |
| 1 | Lal B.B,” Direct Taxes”,29th Edition, New Delhi, Persons Education, | | | | | | | | | |
| 2 | Gaur V.P& Narang D.B,” Income Tax Law & Practice”, New Delhi, Kalyani  publications, New 2020. | | | | | | | | | |

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| Books for References | |
| 1 | Dr Mehrotra.H.C & Dr Goyal.S,P,”Income Tax Law and Practice,Agra, Sahitya Bhawan  Publications,2021 |
| 2 | Pagare Dinkar,”Tax Laws”,New Delhi, Sultan Chand & Sons, 2021 |
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| Related Online Contents | |
| 1 | [https://onlinecourses.swayam2.ac.in/ugc19\_hs27/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview/) |
| 2 | <https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/> |
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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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**\* Note: The Question paper consists THEORY 40% & PROBLEMS 60%**

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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-  26 | |
| 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 insurance and its policies.  3. Create awareness among students on the legal framework of insurance  4. Acquired knowledge in health insurance, group insurance products and mediclaim policies  5. Aware about IRDA Regulation act 2002 | | | | | | | | | |
|  | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explain the general principles and concepts of insurance, insurance  practices and procedures | | | | | K1&k2 | | | |
| 2 | Examine various types of insurance and its functions. | | | | | K4 | | | |
| 3 | Evaluate the legal framework about different insurance policies. | | | | | K5 | | | |
| 4 | Promote awareness about different health policies and group  insurance | | | | | K6 | | | |
| 5 | Make use of IRDA regulation act. | | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
|  | | | | | | | | | |
| Unit:1 | | Introduction | | | 18- hours | | | | |
| Introduction to Insurance - Meaning definition - Nature and functions - Types of  Insurance - Role and importance of insurance - Principles of insurance classification of  Insurance. | | | | | | | | | |
| Unit:2 | | Life Insurance | | | 18- hours | | | | |
| Life Insurance - Meaning - Kinds of policies and plans - Types of Life Insurance  products - Annuity contacts and their uses - Role of L.I.C. of India | | | | | | | | | |
| Unit:3 | | Health Insurance | | 18- hours | | | | | |
| Health Insurance - Individual and group insurance products - Mediclaim policies - its benefits -  Cattle Insurance - Personal accident insurance. | | | | | | | | | |
| Unit:4 | | General insurance | | 18- hours | | | | | |
| General insurance - Marine, Fire, Motor and Miscellaneous Insurance - Insurance marketing -  Network and customer service. | | | | | | | | | |
| Unit:5 | | Claims and settlement | | 18- hours | | | | | |
| Claims and settlement - Legal aspects - Guidelines for settlement of claims - IRDA -  Regulatory provisions under IRDA Act 1999 - Regulations 2000 - IRDA Regulations 2002 -  Protection of policy holders interest. | | | | | | | | | |
|  | | Total Lecture hours | | 90- hours | | | | | |

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| Books for Study | |
| 1 | Mishra M.N & Mishra S.B,”Insurance Principles and Practices”, New Delhi, S-Chand &  Co,2007 |
| 2 | Periyasamy P,”Principles and Practices of Insurance”, Mumbai,Himalaya Publications,2011. |
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| Books for References | |
| 1 | Bodla B.S, Garg M.C & Singh K.P ,”Insurance: Fundamentals, Environment and  Procedures”,New Delhi,Deep and Deep Publications,2004. |
| 2 | Mishra Kaninika,”Fundamentals of Life Insurance”, New Delhi, PHI Learning,2010 |
| Related Online Contents | |
| 1 | [https://onlinecourses.swayam2.ac.in/cec20\_mg24/preview](https://onlinecourses.swayam2.ac.in/cec20_mg24/preview/) |
| 2 | [https://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-](https://www.coursera.org/lecture/health-economics-us-healthcare-systems/introduction-to-/)  insurance-5dbxD |
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| Mapping with Programme Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | L | M | M | S |
| CO2 | S | M | S | S | S |
| CO3 | S | S | S | M | M |
| CO4 | S | S | S | S | L |
| CO5 | S | M | M | S | M |

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

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| Course code | | INDUSTRIAL LAW | | L | | T | P | C |
| Core/Elective/  Supportive | | | CORE | 5 | |  |  | 4 |
| Pre-requisite | | | Basic understanding about business regulatory  organization and their practice. | Syllabus  Version | | | 2025  -26 | |
| 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 so as to enable them  employable.  4. Impart knowledge about current practice of industrial law.  5. Train in calculation on payment of gratuity. | | | | | | | | |
|  | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Remember updated regulatory framework followed by the companies. | | | | K1&K2 | | | |
| 2 | Indentify type of industrial act and its functions. | | | | K3 | | | |
| 3 | Analyze various opportunities available in various legal compliances  so as to enable them employable. | | | | K4&K5 | | | |
| 4 | Develop current practice on industrial law | | | | K6 | | | |
| 5 | Calculate Payment of Gratuity. | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
| Unit:1 | | Factories Act | | 18- hours | | | | |
| Factories Act 1948 - Provisions relating to health, Safety, Welfare - Employment of Child  and young men - Audit workers - Women workers - The Child Labour (Prohibition and  Regulation) Act 1986 - Child Labour Rules 1988. | | | | | | | | |
| Unit:2 | | Trade Unions Act | | 18- hours | | | | |
| Trade Unions Act 1926 - Definition - Registration - Rights and Privileges - Cancellation  of registration - Political fund - Industrial Disputes Act 1947 - Provisions relating to strike,  lockout, retrenchment, Layoff and closure - Machinery to solve disputes. | | | | | | | | |
| Unit:3 | | Payment of Bonus Act | | 18- hours | | | | |
| Payment of Bonus Act 1965 - Meaning of Gross Profit - Computation of available and allocable  surplus - Eligibility for bonus - Minimum and Maximum bonus - Exemption - Applicability of  the act - Payment of wages Act 1936 - permissible deductions - Time and Mode of payment -  Minimum wages Act 1948 - The Tamilnadu Payment of subsistence Allowance Act 1981. | | | | | | | | |
| Unit:4 | | Social security Legislation | | 18- hours | | | | |
| Social security Legislation - Employees State Insurance Act 1948 - Definition - Medical Board -  Purpose for which funds can be spent - Benefits - Employees provident Funds and miscellaneous  Provisions Act 1952 - Scope - Object - Application of the Act - Definition - Employees PF  Scheme - Employees Family pension scheme and Fund - Workmen’s compensation Act 1923 -  Employer’s liability and Non-liability - Ways open to workmen for claiming compensation -  Disability - Partial - Permanent - Total disablement - Accusation - Diseases. | | | | | | | | |

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Unit:5 Payment of Gratuity Act 18- hours

The Payment of Gratuity Act 1972 - Gratuity - Scope and coverage - Definition - Payment of Gratuity - Compulsory Insurance - Protection of Gratuity - Environmental Protection Act - The Industrial Employment (Standing order) Act 1946.

Total Lecture hours 90- hours

Books for Study

1 Kapoor N.D,”Elements Of Industrial Law”, New Delhi,Sultan chand & Sons,2018.

2 Vaidyanathan .S, Srividhya,”Factory Laws Applicable in Tamil Nadu”,Chennai,Madras Book

Agency,2003.

Books for References

1 The Child labour (Protection & Regulation) - Madras Book Agency Act 1986

2 The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981

3 The Environment (Protection) Act 1986 -Professional Book Publishers -

Related Online Contents

1 <https://www.icsi.edu/media/webmodules/publications/>

2 [https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-New.pdf](https://icmai.in/upload/students/syllabus2016/inter/paper-6-new.pdf/)

Mapping with Programme Outcomes

COs PO1 PO2 PO3 PO4 PO5

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CO2 S M S M M

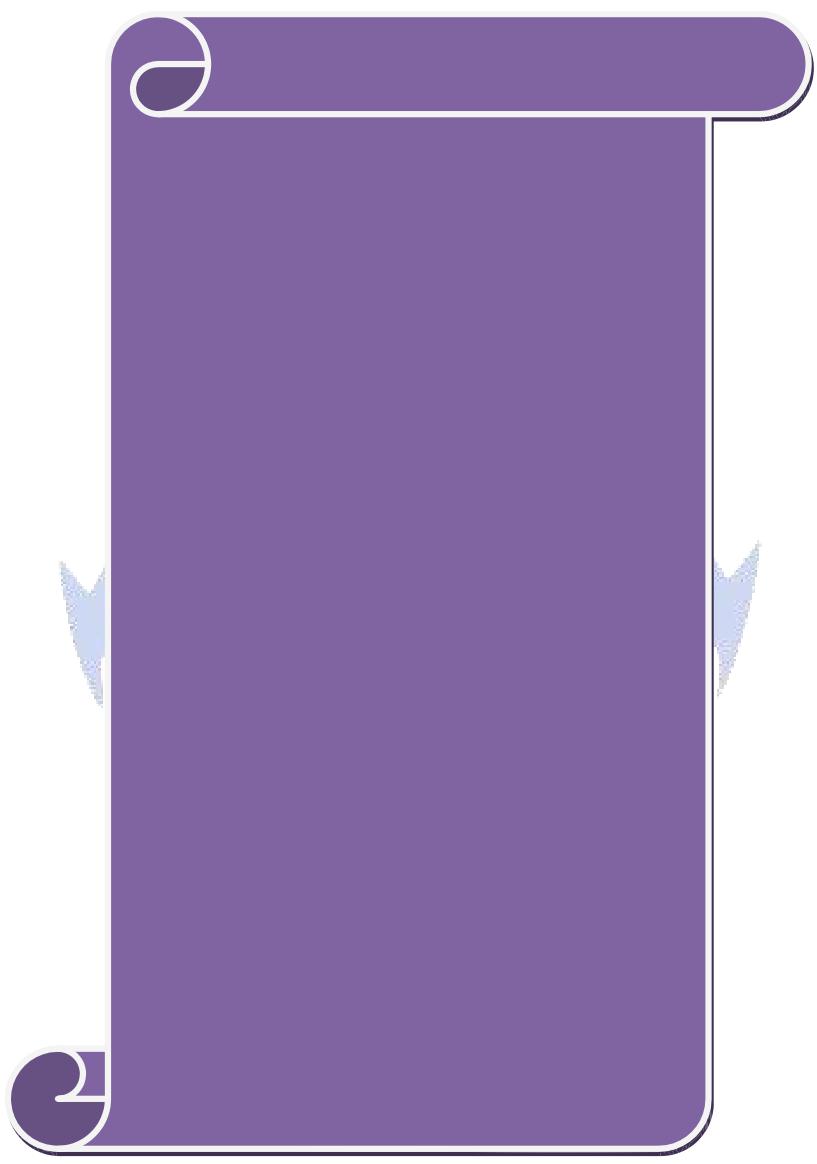
CO3 M S S M M

CO4 S M S M L

CO5 M M L S M

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

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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-  26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to:  1. Understand the concepts of service marketing management.  2. Learn about service marketing process for different types of products and services.  3. Understand the tools used by marketing managers in decision situations.  4. Know more about marketing mix for selected marketing services.  5. Get insight in service quality. | | | | | | | | |
|  | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Explain the nature of services, and distinguish between products and services | | | | | K2 | | |
| 2 | Identify the major elements needed to improve the marketing of services | | | | | K3 | | |
| 3 | Analyze the role of relationship marketing and customer service in adding  value to the customer's perception of a service | | | | | K4 | | |
| 4 | Examine the key marketing services and market segmentation | | | | | K4 | | |
| 5 | Evaluate service quality, measurement, causes and problems, principles  guiding improving of quality | | | | | K5 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
|  | | | | | | | | |
| Unit:1 | | Introduction | | 18 hours | | | | |
| Services: - Meaning and definition of services - Importance of services in Indian  Environment - Classification of services - Characteristic features of services - Growth of the  service sector - Economic policy on services - Differences between goods and services. | | | | | | | | |
|  | | | | | | | | |
| Unit:2 | | Service Marketing | | 18 hours | | | | |
| Service Marketing: - Concept - Significance - Customer's expectation in Service  Marketing - Managing demand and supply in service business. | | | | | | | | |
|  | | | | | | | | |
| Unit:3 | | Marketing Mix | | 18 hours | | | | |
| Marketing Mix for Services - Marketing mix of selected services: - Personal care  Marketing - Entertainment Marketing - Education Marketing - Communication Marketing -  Electricity Marketing. | | | | | | | | |
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| Unit:4 | | Key Services | | 18- hours | | | | |
| Key Services Marketing:- Banking services - Insurance services - Transport services -  Tourism services - Hotel services- Consultancy services - Hospital services - Market  segmentation. | | | | | | | | |

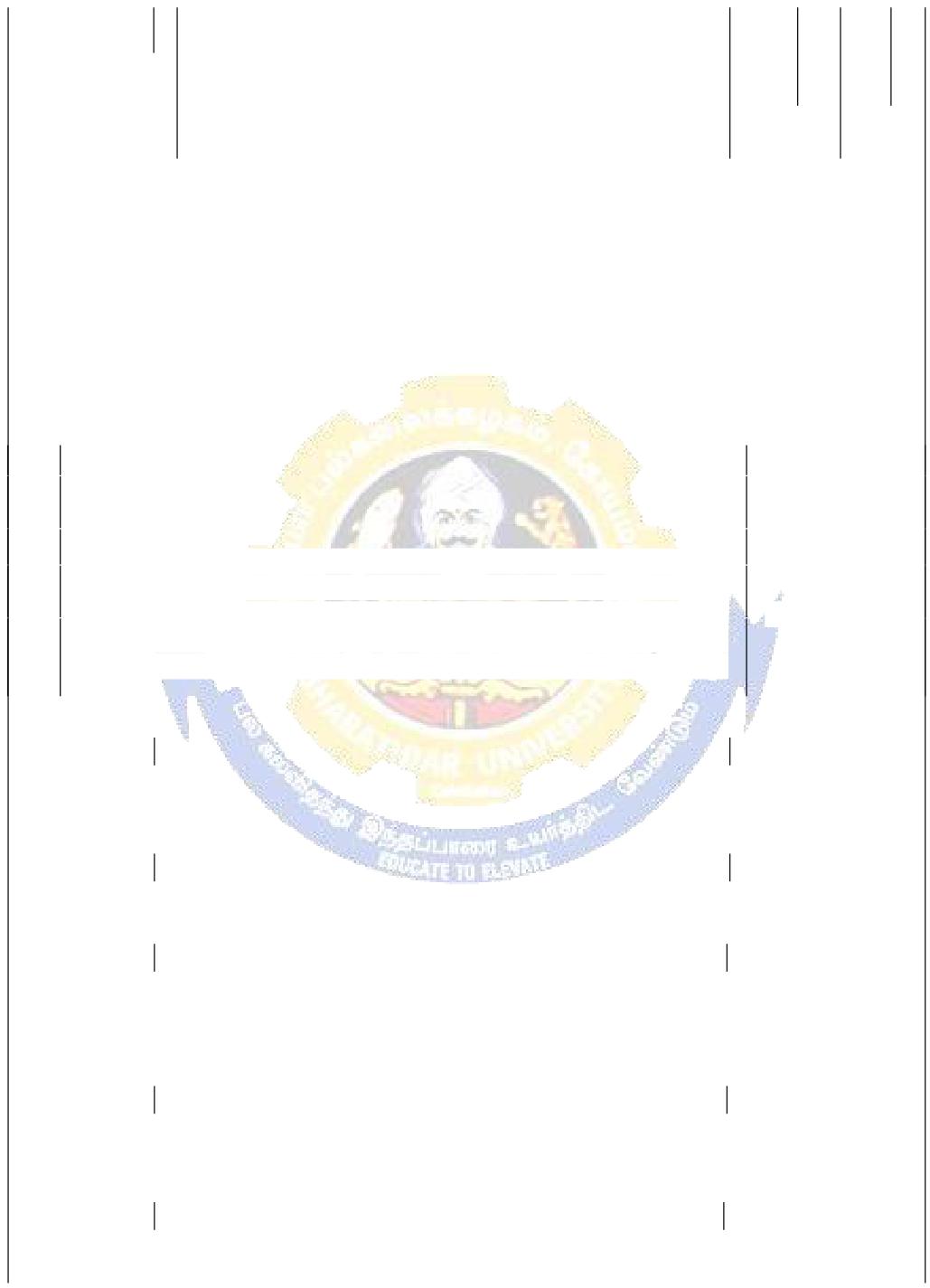
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| Unit:5 | | Service Quality | 16 hours |
| Service Quality: - Introduction - Measurement of Service Quality - Scope of Service  Quality - Tools for achieving Service Quality - Causes of Service Quality - Problems -  Principles guiding improving of service quality. | | | |
|  | | | |
| Unit:6 | | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Reddy P.N, Appannaiah H.R,Dr. Anil Kumar and Dr. K. Nirmala,”Service Marketing”,  Mumbai,Himalaya Publications, 2017. | | |
| 2 | Jha S.M,”Service Marketing”, Mumbai,Himalaya Publications,2015. | | |
|  | | | |
| Books for References | | | |
| 1 | Dr. Shajahan.S,”Service Marketing”, Mumbai,Himalaya Publications,2017 | | |
| 2 | Dr. Natrajan.P,”Sevice Marketing”, Chennai,Margham Publications,2019 | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc20\_mg12/preview](https://onlinecourses.nptel.ac.in/noc20_mg12/preview/) | | |
| 2 | [https://onlinecourses.swayam2.ac.in/cec19\_mg38/preview](https://onlinecourses.swayam2.ac.in/cec19_mg38/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
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| CO3 | S | S | S | S | S |
| CO4 | M | S | S | M | M |
| CO5 | S | M | S | M | S |
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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-  26 | |
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| 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. Referring various real estate industry about their classification and its mechanism. | | | | | | | | | |
|  | | | | | | | | | |
| Expected Course Outcomes:  On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the marketing of financial services | | | | | K2 | | | |
| 2 | Appreciate how recent thinking in marketing and services marketing  applies to financial services | | | | | K4 | | | |
| 3 | Identify key issues for marketers of financial services | | | | | K3 | | | |
| 4 | Interpretation of various reforms and types of insurance services  related to life insurance | | | | | K5 | | | |
| 5 | Discussing about the concepts based on real estate industry and their  investment pattern in markets, securitization mechanism’s merits in  India. | | | | | K6 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
|  | | | | | | | | | |
| Unit:1 | | Financial Market in India | | | 18 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 | | | 18 hours | | | | |
| Stock Exchanges - Objectives of NSE - Bombay Stock Exchange (BSE) -OTCEI. | | | | | | | | | |
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| Unit:3 | | Plastic cards | | 18 hours | | | | | |
| Plastic cards - Types of Card - Current Trends in Credit Card Industry - Benefits of Plastic  Cards - Disadvantages of Plastic Cards. Bancassurance - Benefits of Bancassurance - Distribution  Channels in Bancassurance - Success of Bancassurance. | | | | | | | | | |
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| Unit:4 | | Insurance Services | | 18- hours | | | | | |
| Insurance Services - Insurance Sector Reforms - Types of Insurance Companies - Need  of Insurance - Types of Insurance Policies - Role of Life Insurance. | | | | | | | | | |
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| Unit:5 | | Real Estate Industry | | 16 hours | | | | | |
| Real Estate Industry - Concept - Classification - Benefit of Real Estate Investment -  Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization - | | | | | | | | | |

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| Advantages of Securitization - Securitization in India | | | |
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| Unit:6 | | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Tripathy Nalina Prava,”Financial Services ,New Delhi,PHI Learning,2007. | | |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India)  Pvt Ltd,2010. | | |
|  |  | | |
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| Books for References | | | |
| 1 | Mishkin S Frederic,” Financial Markets & Institutions “ London,Pearsn education,2017. | | |
| 2 | Gordon E & Natrajan K,”Financial Markets and Services”, Mumbai,Himalaya  Publications,2019. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/imb20\_mg17/preview](https://onlinecourses.swayam2.ac.in/imb20_mg17/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc20\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
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| CO1 | M | S | S | M | M |
| CO2 | S | M | S | M | S |
| CO3 | M | S | S | S | M |
| CO4 | M | M | S | S | S |
| CO5 | S | S | M | M | S |

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

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| Course code | | | MARKETING OF HEALTH SERVICES | | L | T | | P | C |
| Core/Elective/  Supportive | | | | ELECTIVE | 6 |  | |  | 4 |
| Pre-requisite | | | | Basic knowledge on health services | Syllabus  Version | | | 2025-  26 | |
| Course Objectives: | | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Understand healthcare decision making  2. Develop skills in applying marketing strategies  3. Predict the environmental trends and opportunities in the health sector.  4. Comparing about various online health services related to clinical health care.  5. Assessing about various rights and legal aspects related to consumer protection and safety  measures. | | | | | | | | | |
|  | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Apply the necessary tools available to marketing managers in healthcare  sector | | | | | | K3 | | |
| 2 | Appreciate and exercise critical judgment in implementing the marketing  strategies in the health care sector | | | | | | K5 | | |
| 3 | Solve real-life problems and provide solutions to challenges | | | | | | K6 | | |
| 4 |  | Analyze various online critical judgment in implementing the marketing  strategies in the health care sector | | | | | K4 | | |
| 5 |  | Adapt various legal systems related to consumer rights & protection,  promotion agencies and food nutrition’s in india | | | | | K6 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
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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  Strategic Marketing for Hospitals. | | | | | | | | | |
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| Unit:4 | | | Online Health Services | | 18 hours | | | | |
| Online Health Services- Organization of Online Health Care Business- On-line  Marketing and On-line financial & clinical transaction. | | | | | | | | | |

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| Unit:5 | | Legal system | 16 hours |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition  Security in India - Health Promotion Agencies. | | | |
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| Unit:6 | | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Jha S.M,”Service Marketing”, Mumbai,Himalaya Publications,2015. | | |
| 2 | Dass K Sujatha,”Changing Trends in Health & Nutrition”, Isha Books,2016. | | |
|  | | | |
| Books for References | | | |
| 1 | Sheaff Rod,”Marketing for Health services: A framework for communications, evaluation &  Total Quality Management”, 2015 | | |
| 2 | Woodruffe Helen,”Service Marketing”,Prentice hall ,2018. | | |
| Related Online Contents | | | |
| 1 | [www.courseerra.org](http://www.courseerra.org/) | | |
| 2 | [https://onlinecourses.swayam2.ac.in/cec19\_mg38/preview](https://onlinecourses.swayam2.ac.in/cec19_mg38/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
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| CO3 | M | S | S | M | S |
| CO4 | M | S | S | S | M |
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\*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-  26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to :  1. Understand the structure, nature and operating characteristics of the different sectors of the  hospitality industry: food service, lodging and tourism  2. Obtain an appreciation of the various functions of management and their interrelationships  with other key concerns of managers such as marketing, finance and human resource  management  3. identify the role of managers in the hospitality industry and to highlight their principal  responsibilities.  4. Make understand the classification of hotels by physical characteristics.  5. Summarize hospitality services and behavioural profile of users related to hotel marketing  in indian perspective. | | | | | | | | |
|  | | | | | | | | |
| 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 | | 18 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 | | 18 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 | | 18 hours | | | | |
| Marketing Mix for Tourism - the Product Mix - Promotion Mix - Price Mix - the Place  Mix - the people - Tourism Marketing in Indian Perspective. | | | | | | | | |

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| Unit:4 | | Hospitality Services | 18- hours |
| Hospitality Services: Hotels - classification of Hotels by physical characteristics -  classification of hotels by price level. | | | |
| 16 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 | 90 hours |
| Books for Study | | | |
| 1 | Ghosh Bishwanath,”Tourism and Travel Management “,Noida,Vikas Publication House Ltd,  2017 | | |
| 2 | Bhatia A.K,”International Tourism Management”, New Delhi,Sterling Publishers Pvt.Ltd,  2016 | | |
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| Books for References | | | |
| 1 | Jha S.M,”Service Marketing”, Mumbai,Himalaya Publications,2015. | | |
| 2 | Dr. Natrajan.P,”Sevice Marketing”, Chennai,Margham Publications,2019 | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/cec19\_mg38/preview](https://onlinecourses.swayam2.ac.in/cec19_mg38/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc21\_mg52/preview](https://onlinecourses.nptel.ac.in/noc21_mg52/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | S | M |
| CO2 | S | S | M | M | S |
| CO3 | M | M | S | S | S |
| CO4 | S | S | M | M | S |
| CO5 | M | S | S | M | M |
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\*S-Strong; M-Medium; L-Low

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| Course code | | FINANCIAL MARKETS AND INSTITUTIONS | | L | | | T | P | C |
| Core/Elective/  Supportive | | | ELECTIVE | 6 | | |  |  | 4 |
| Pre-requisite | | | Basic knowledge on financial market and  Institutions | Syllabus  Version | | | | 2025-  26 | |
| Course Objectives: | | | | | | | | | |
| The main objectives of this course are to enable the students to  6. Understand the overview of Indian financial system and securities exchange board of India.  7. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual  funds.  8. Be aware on the non banking financial intermediaries and non bank statutory financial  organizations.  9. Explain investment information and credit rating agency of India Limited.  10. Defining basic concepts related to financial institutions, money market institutions, and  Investment Information and Credit Rating Agency of India Limited. | | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Describe Indian Financial System and securities exchange board of  India. | | | | | K1&K2 | | | |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India and  Mutual Funds. | | | | | K2 | | | |
| 3 | Explore activities of non-financial banking | | | | | K4 | | | |
| 4 | Assess about various investment information and credit rating agency | | | | | K5 | | | |
| 5 | Identify about various financial institutions and related to its working  and functions | | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
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| Unit:1 | | Introduction | | | 18 hours | | | | |
| Financial Markets - An Overview - Money Market - Call Money Market - Commercial  Paper Market - Commercial Bill Market - Certificate of Deposit (CD) Market - Treasury Bill  Market - Government or Gilt-edged Securities Market – Securities market and Demat Account Fundamentals. | | | | | | | | | |
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| Unit:2 | | Capital Market | | | 18 hours | | | | |
| Capital Market-An Overview - Capital Market Instruments - Capital Market Reforms -  New Issue Market(NIM) - Debt Market - Foreign Exchange Market - Derivatives Market-  Over the Counter Exchange of India (OTCEI). | | | | | | | | | |
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| Unit:3 | | Financial Services Institutions | | | 18 hours | | | | |
| Financial Services Institutions - Clearing corporation of India Limited (CCIL) --  Discount and Finance House of India Limited (DFHIL) – Depositories, Trading, settlement & technological developments. | | | | | | | | | |
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| Unit:4 | | Rating Agency | | | 18- hours | | | | |
| Investment Information and Credit Rating Agency of India Limited (ICRA) -Credit  Rating and Information Services of India Limited (CRISIL) -- National Securities Depository  Limited (NSDL) - Securities Trading Corporation of India Limited (STCI). | | | | | | | | | |

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| Unit:5 | | Financial Institutions | 16 hours |
| Financial Institutions - Money Market Institutions - Capital Market Institutions -  National Housing Bank-Functions and working - Export-Import(EXIM) Bank of India -  NABARD. | | | |
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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 | Tripathy Nalina Prava,”Financial Services ,New Delhi,PHI Learning,2007. | | |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India)  Pvt Ltd,2010. | | |
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| Books for References | | | |
| 1 | Khan M.Y,”Financial Services” Chennai,McGraw Hill Education (India) Pvt Ltd,2016. | | |
| 2 | Dr Anbarasu D Josheph & Others,”Financial ServicesNew Delhi, Sultan Chand & Sons,  2015. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.swayam2.ac.in/imb20\_mg17/preview](https://onlinecourses.swayam2.ac.in/imb20_mg17/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc20\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
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| CO2 | S | S | M | S | M |
| CO3 | M | S | S | S | M |
| CO4 | S | S | S | M | S |
| CO5 | M | S | S | M | S |
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\*S-Strong; M-Medium; L-Low

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| Course code | | INDIAN STOCK EXCHANGES | | L | | T | P | C |
| Core/Elective/  Supportive | | | ELECTIVE | 5 | |  |  | 4 |
| Pre-requisite | | | Basic knowledge on Indian stock exchange | Syllabus  Version | | | 2025  -26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Understand the overview of Indian Financial System and securities exchange board of India.  2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and  Mutual Funds.  3. Be aware on different platforms for trading of securities of various companies.  4. Taught about E-commerce Act and Internet Stock Trading.  5. Summarize about various concepts related internet stock trading features and SEBI functions. | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Describe Indian stock exchanges and securities exchange board of  India. | | | | K1&K2 | | | |
| 2 | Classify and regulate the trading transactions with proper rules and  regulations. | | | | K2 | | | |
| 3 | Explore activities of the investors of stock exchange | | | | K4 | | | |
| 4 | Determine the securities contracts regulation act and important  provisions related to SEBI functions workings. | | | | K5 | | | |
| 5 | Examine various basic concepts of internet stock trading features | | | | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
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| Unit:1 | | Introduction | | 18 hours | | | | |
| Stock Exchange-Meaning and Functions - World's Stock Exchanges - Indian Stock  Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-  Stock Exchange Traders - Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange  Dealings Trading of Securities. | | | | | | | | |
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| Unit:2 | | Stock Exchange Regulatory Framework | | 18 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 | | 18 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 | | 18- hours | | | | |
| The Securities Contracts (Regulation) Act, 1956-Important provisions - SEBI-Functions  and working. | | | | | | | | |

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| Unit:5 | | Internet Stock Trading | 16 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 | | | |
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|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Khan M.Y,”Financial Services” Chennai, McGraw Hill Education (India) Pvt Ltd,2016. | | |
| 2 | Dr Anbarasu D Josheph & Others, ”Financial ServicesNew Delhi, Sultan Chand & Sons,  2015. | | |
|  | | | |
| Books for References | | | |
| 1 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India) Pvt  Ltd,2010. | | |
| 2 | Gordon E & Natrajan K, ”Financial Markets and Services”, Mumbai, Himalaya  Publications,2019. | | |
| Related Online Contents | | | |
| 1 | <https://www.nseindia.com/> | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc20\_mg10/preview](https://onlinecourses.nptel.ac.in/noc20_mg10/preview/) | | |
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| Mapping with Programme Outcomes | | | | | |
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| CO2 | M | S | S | M | M |
| CO3 | S | S | M | M | S |
| CO4 | M | M | S | S | M |
| CO5 | M | M | S | S | M |

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

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| Course code | | FUTURES AND OPTIONS | | L | | | T | P | C |
| Core/Elective/  Supportive | | | ELECTIVE | 6 | | |  |  | 4 |
| Pre-requisite | | | Basic knowledge on Derivate market | Syllabus  Version | | | | 2025-  26 | |
| Course Objectives: | | | | | | | | | |
| The main objectives of this course are to enable the students to:  1. Provide delegates with a good understanding of how the futures and options markets work,  together with the functions of the clearing house.  2. Understand and valuate the basic derivatives and their applications in the financial risk  management and investment.  3. Learn the theoretical underpinnings and the practical applications in real world of  derivative securities.  4. Learn the theoretical underpinnings and the practical applications in real world of  derivative securities.  5. Defining various types of pay off for buyer and identifying commodity markets | | | | | | | | | |
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| 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 | | | 18 hours | | | | |
| Pay off for buyer (long futures ) of futures - pay off for seller ( short futures ) of futures | | | | | | | | | |

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| - Hedging, speculation and arbitrage - Options pay off - pay off profit for buyer of call options  - pay off profit for writer of call options. Hedging and speculation in options. | | | |
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| Unit:5 | | Commodity Markets | 16 hours |
| Evolution of Commodity Markets - Commodity markets in India - Newyork Mercentile  Exchange- London Metal Exchange , Chicago Board of Trades -Tokyo Commodity Exchange,  Chicago Mercantile Exchange. | | | |
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| Unit:6 | | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Somanthan, “Derivatives”, Chennai,McGraw Hill Publishing Company Limited ,2017 | | |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to  Futures, Options, and Swaps”,Paperback,2018. | | |
|  | | | |
| Books for References | | | |
| 1 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 | | |
| 2 | Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and Risk  Management”,New Jersy, John Wiley & Sons,2009. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc19\_mg39/preview](https://onlinecourses.nptel.ac.in/noc19_mg39/preview/) | | |
| 2 | [https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-](https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-/)  14056 | | |
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| Mapping with Programme Outcomes | | | | | |
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| 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 | |  | | T | P | C |
| Core/Elective/Supportive | | | ELECTIVE | |  | |  |  | 4 |
| Pre-requisite | | | Basic knowledge on Derivative market | |  | | | 2025-  26 | |
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| Course Objectives:  The main objectives of this course are to enable the students to  1. Discovering various concepts based on investments and security analysis.  2. Define technical analysis and contrast it with fundamental analysis.  3. Explain the logic behind technical analysis and company analysis.  4. Discuss the basic tools used by technical analysts. | | | | | | | | | |
| 5. Explaining the concepts based on moving averages, charts and its related functions. | | | | | | | | | |
| Expected Course Outcomes:  On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Examine various concepts related to investment and approaches to  security valuation. | | | | | K4 | | | |
| 2 | Outline the theoretical contexts of the fundamental and technical  analysis | | | | | K2 | | | |
| 3 | Summarize work on the basic tools used by technical analysts | | | | | K5 | | | |
| 4 | Determine the various theory and technical analysis related meaning | | | | | K5 | | | |
| 5 | Evaluate securities by measuring the intrinsic value of stock | | | | | K5 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
| Unit:1 Introduction 18 hours  Investment - meaning - importance - security analysis - risk and return - various  approaches to security valuation. | | | | | | | | | |
| Unit:2 Fundamentals analysis 18 hours  Fundamentals analysis - meaning - Market analysis - Indices of NSE and BSE | | | | | | | | | |
| Unit:3 Industry analysis 18 hours  Industry analysis - meaning - methods - Company analysis - meaning - methods. | | | | | | | | | |
| Unit:4 | | Technical analysis | | 18 hours | | | | | |
| Technical analysis - meaning - Dow Theory - Elliot Wave Theory | | | | | | | | | |
| Unit:5 | | Moving Averages | | 16 hours | | | | | |
| Moving Averages - Charts - MACD -relative strengths. | | | | | | | | | |
| Unit:6 | | Contemporary Issue | | 2 hours | | | | | |
| Online assignment and online seminar | | | | | | | | | |
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|  | | Total Lecture hours | | 90 hours | | | | | |
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| Books for Study | |
| 1 | Bhalla V.K ,”Investment Management New Delhi, S-Chand & Co, 2007. |
| 2 | Kevin s, ”Security Analysis and Portfolio Management”, New Delhi,PHI Learning,2006. |
|  | |
| Books for References | |
| 1 | Chandra Prasanna, ”Investment Analysis and Portfolio Management” Chennai, McGraw  Hill Education (India) Pvt Ltd,2021 |
| 2 | Avadhani V.A, ”Investment Management” Mumbai, Himalaya Publications,2012. |
|  | |
| Related Online Contents | |
| 1 | <https://nptel.ac.in/courses/110/105/110105036/> |
| 2 | <https://nptel.ac.in/courses/110/105/110105035/> |
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| Mapping with Programme Outcomes | | | | | |
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| 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-  26 | |
| Course Objectives: | | | | | | | | |
| The main objectives of this course are to enable the students to  1. Be familiar with the process of international and domestic trade procedures.  2. Form a base of policy framework in international trading with special emphasis on India.  3. Appraise them of the documentation procedures and its sanctity in international business.  4. To know more about international investments and factors affecting international investments  5. Summarize Multinational Corporation and about the Globalizations | | | | | | | | |
|  | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Remember the major models of international trade and be able to distinguish  between them in terms of their assumptions and economic implications | | | | | K2 | | |
| 2 | Apply the principle of comparative advantage and its formal expression and  interpretation within different theoretical models | | | | | K3 | | |
| 3 | Discuss the theory of international trade as well as international trade policy  and to demonstrate the relevance of the theory | | | | | K6 | | |
| 4 | Analyze the various international investments and its limitations, factors  affected by investment Indian companies | | | | | K4 | | |
| 5 | Explain concepts based on multinational corporation and about the  globalizations | | | | | K2 | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | |
| Unit:1 | | Introduction | | 18 hours | | | | |
| The global Economy - Perspective on the theory of International Trade - The  importance of International trade - Counter Trade - Forms of Counter Trade - Reasons for  Growth of Counter Trade - Global Trade and Developing Countries. | | | | | | | | |
| Unit:2 | | International commodity Agreements | | 18 hours | | | | |
| International commodity Agreements - Quota agreements, Buffer stock Agreements -  Carts - State Trading - Bilateral and Multilateral contracts. Gains from Trade - Terms of Trade  - Factors influencing the terms of trade. | | | | | | | | |
| Unit:3 | | Tariff | | 18 hours | | | | |
| Tariff - Meaning - Tariffs, Taxes and Distortions - Imports Tariffs and Export Taxes -  Export Subsidies - Arguments for free Trade - Arguments for protection - Demerits of  protection - Trade barriers. | | | | | | | | |
| Unit:4 | | International Investments | | 18 hours | | | | |
| International Investments - Types of Foreign Investment - significance of Foreign  Investments - Limitations and Dangerous of Foreign Capital - Factors affecting International  Investment - Foreign Investment by Indian companies. | | | | | | | | |

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| Unit:5 | | Multinational Corporation | 16 hours |
| Multinational Corporation - Definition and Meaning - Importance of MNCS - benefits  of MNCs - Criticism - Globalizations - Meaning - stages - Essential conditions for Globalization  - Implications and Importance of Globalization - Benefits - Obstacles to Globalization in India -  Factors favoring Globalization. | | | |
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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 | Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith, ”International  Trade - Theory and Evidence” Chennai, McGraw Hill Education (India) Pvt Ltd, 2017. | | |
| 2 | Cherunilam Francis, ”International Trade and Export Management” Mumbai, Himalaya  Publications, 2015. | | |
|  | | | |
| Books for References | | | |
| 1 | Cherunilam Francis “International Business”, New Delhi, PHI Learning Pvt. Ltd ,2016. | | |
| 2 | Natrajan P ,”International Business”, Chennai, Margam Publications, 2019. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc20\_mg54/preview](https://onlinecourses.nptel.ac.in/noc20_mg54/preview/) | | |
| 2 | [https://onlinecourses.nptel.ac.in/noc21\_hs46/preview](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-  26 | |
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| 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 the given project | | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
| Unit:1 Introduction 18 hours  Exports - Recent measures to boost Country's Exports - Rules for successful exporting  - Preliminaries for starting export business - Deemed exports and its benefits - Finance for  Exports. | | | | | | | | | |
| Unit:2 Categories of exporters  Different Categories of exporters - Registration of Exports - Appointing Overseas  [https://onlinecourses.nptel.ac.in/noc20\_mg54/preview](https://onlinecourses.nptel.ac.in/noc20_mg54/preview/) agents - Obtaining an export license -  Arranging finance for exports - Packing goods for exports - Marketing goods for export. | | | | | | | | | |
| Unit:3 | | Excise procedure | | | 18 hours | | | | |
| Excise procedure - Insuring goods against Marine risks - Preparing export documents  - Institutional support for Exports - Compulsory quality control and pre-shipment Inspection  - Labeling - Shipping and customs clearance of goods. | | | | | | | | | |
| Unit:4 | | Import Trade law in India | | | 18 hours | | | | |
| Import Trade law in India - Preliminaries for starting Import Business - Registration  of Importers - arranging finance for Import - Arranging letter of Credit for Imports - Balance  of Payments - Liberalization of Imports. | | | | | | | | | |
| Unit:5 | | Retirement of Import Documents | | | 16 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 | | | | | | | | | |

18 hours

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| 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 | 90 hours |
| Books for Study | | | |
| 1 | Khurana P.K ,”Export management” Noida, New Delhi,Galgotia,2018 | | |
| 2 | Balagobal T.A.S, ”Export Management” Mumbai, Himalaya Publications,2019. | | |
|  | | | |
| Books for References | | | |
| 1 | Mahajn M.I,”A Guide on Export Policy, Procedure and Documentation”, Mumbai, Snow  white publications, 2015 | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc21\_hs46/preview](https://onlinecourses.nptel.ac.in/noc21_hs46/preview/) | | |
| 2 | [https://www.mondaq.com/india/international-trade-investment/845604/import-and-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-/)  export-procedures-in-india | | |
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| Mapping with Programme Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | M |
| sCO2 | 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-  26 | |
| 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 sustainable economic, social and institutional development on international trade  4. Promote regional cooperation and integration on facilitating the international trade.  5. Assessing various international monetary fund and international development fund and its  features. | | | | | | | | | |
| Expected Course Outcomes: | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Demonstrate the role and significance of foreign trade and its markets  with its impact on various sectors in the economy. | | | | | K2 | | | |
| 2 | Recall the conditions of financial markets and its impact in facilitating  the international trade | | | | | K1 | | | |
| 3 | Evaluate the awareness on the changes in the composition as well as  direction of foreign trade after international trade and know the causes  and effects of deficits in the balance of payments in facilitating  institutions. | | | | | K5 | | | |
| 4 | Examine international monetary fund and concepts its principles | | | | | K4 | | | |
| 5 | Identify various concepts based on international development  association and features | | | | | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | | | | |
| Unit:1 | | Export promotion in India | | | 18 hours | | | | |
| 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 | 18 hours |
| International Monetary Fund (IMF)-Objectives- Organization and management-  Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-  Purpose Organization structure- Guiding principle- Leading programs. | | |
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| Unit:5 |  |  |
| International Development Association (IDA)-Objectives-Memberships - Loan  assistance International Financial Corporation (IFC)- Objectives-Main features- Asian  Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International  trade centre. | | |
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| Unit:6 |  |  |
| Online assignment and online seminar | | |
| Total Lecture hours 90 hours | | |
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| 2 Rao P Sudha, ”International Business”, Mumbai, Himalaya Publications,2016  Books for References  1 Cherunilam Francis “International Business Environment”, New Delhi, PHI Learning Pvt. Ltd  ,2016.  2 Acharya & Jain, ”Export Marketing”, Achaya and Jain, Mumbai, Himalaya  Publications,2013.  Related Online Contents  1 [https://onlinecourses.nptel.ac.in/noc21\_hs46/preview](https://onlinecourses.nptel.ac.in/noc21_hs46/preview/)  2 [https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-/)  procedures-in-india | | |

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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 2025-

Version 26

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. Knowing more about import and export laws related to regulations.

5. Providing information about the global trades towards developing countries facing   
problems

On the successful completion of the course, student will be able to:

1 Identify the basic difference between inter-regional and international K2 & K6

trade

2 Apply the legal framework in the real life businesses related to foreign K3

trade regulations in India.

3 Evaluate India's international trade performance about its objectives K5

and principles.

4 Identify various concepts related to imports related to law of protection K3

their rights

5 Discover more about global trades and developing countries and major K4

problems faced by sectors.

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Development of Foreign Trade Policy 18 hours

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives -Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 -  
Features; Foreign Trade Policy 2004-2009 - Salient features.

Unit:2 Legal frame work of India's foreign trade 18 hours

Legal frame work of India's foreign trade -Foreign trade (Development and regulation) Act, 1992 - Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 - Exchange control regulation in India.

Unit:3 India's export trade 18 hours

India's export trade - Historical prospective - Trends - Composition of export trade -  
Direction of exports of principal products - Export of services - Export promotion - Objectives

- Promotion measures - EOUs, EPZs and SEZs.

Unit:4 Imports 18- hours

Imports- Technology import contract- Technology policy and environment - selection   
and transfer issues - Law of protection of intellectual Property rights, Patents and Trade marks

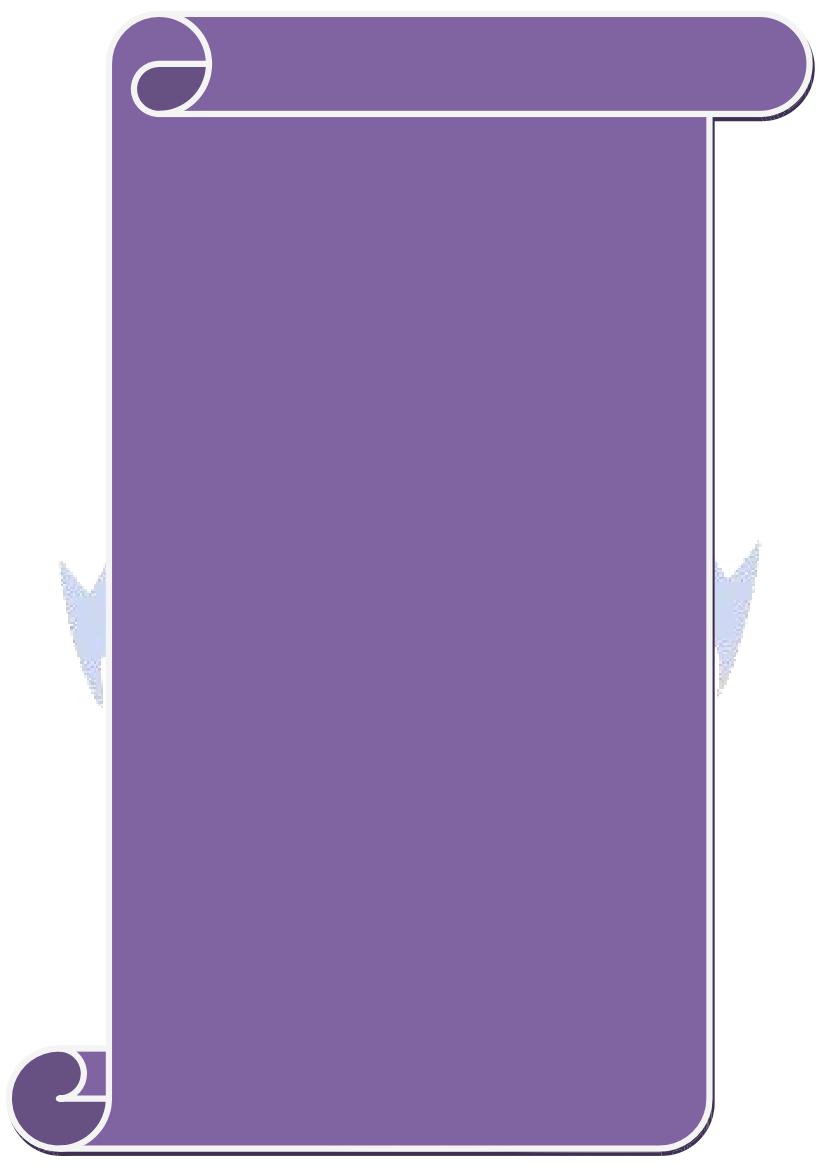
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| Unit:5 | | Global trade and developing countries | 16 hours |
| Global trade and developing countries - Highlights of Indian's trade performances -  Determinants of Export and Import - Major problems of India's export sector - Impact of recent  changes in foreign trade policy. | | | |
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| Unit:6 | | Contemporary Issue | 2 hours |
| Online assignment and online seminar | | | |
|  | | | |
|  | | Total Lecture hours | 90 hours |
| Books for Study | | | |
| 1 | Cherunilam Francis “Industrial Trade and Export Management”, New Delhi, PHI Learning  Pvt. Ltd ,2015. | | |
| 2 | Balagobal T.A.S, ”Export Management” Mumbai,Himalaya Publications,2019. | | |
|  | | | |
| Books for References | | | |
| 1 | Keegan, ”Global Marketing Management”, New Delhi, Pearsons Education,2018. | | |
| Related Online Contents | | | |
| 1 | [https://onlinecourses.nptel.ac.in/noc21\_hs46/preview](https://onlinecourses.nptel.ac.in/noc21_hs46/preview/) | | |
| 2 | [https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-](https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-/)  procedures-in-india | | |
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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

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Annexure

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ELIGIBILITY FOR ADMISSION TO THE PROGRAMME

An Under Graduate in Commerce with any Specialization

DURATION OF THE PROGRAMME

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