**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 areexpected to attain within five to seven years after graduation |
| PEO1 | To provide a systematic and rigorous learning and exposure to finance and controlrelated 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 ofcontemporary trends in commerce and business finance. |
| PEO4 | To train the students on teamwork, lifelong learning and continuous professionaldevelopment |
| PEO5 | To exercise professional skills and values |

Page 1 of 74

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

Page 2 of 74

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| Program Outcomes (POs) |
| On successful completion of the M. Com (Finance & Control) program, the students areexpected 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 costaccounting, |
| PO4 | Do higher education and advance research in the field of finance and costaccounting |
| PO5 | Prove proficiency with the ability to engage in competitive exams like CA, CS,ICWA and other related courses. |

Page 3 of 74

**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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | 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

|  |  |  |
| --- | --- | --- |
| 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 ExternalExaminers (Duly Appointed by the University) |

Page 6 of 74



First

Semester

Page 7 of 74

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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 SyllabusSecurities 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 MutualFunds. |
| 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&K2India. |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India and K2Mutual 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 hoursIndian Financial system |
| Nature and Role of Financial System - An overview of the Indian Financial System Financial SectorReforms - 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 - SmallSavings 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 PurchaseFinance - Lease Finance - Housing Finance - Mutual Benefits Financial Companies - Merchant Banks -Venture Capital Funds Credit Rating - Public Deposits with Non-Banking Companies - Non bankStatutory Financial Organizations. |
| Unit:4 | Financial Markets | 18 hours |
| Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets forCommercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee -Government (Gilt-edged) Securities Market. |

Page 8 of 74

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| Unit:5 | International Dimensions of Financial Markets | 18 hours |
| Industrial Securities Market - International Dimensions of Financial Markets Foreign ExchangeMarket 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 PublishingHouse,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-HillPublication, 2014. |
|  |
| Books for Reference |
| 1 | Kohn, M.,“Financial Institutions and Markets”, Third Edition, NewDelhi, Tata McGraw-HillPublication, 2014. |
| 2 | Machiraju, H.R., “Indian Financial Systems”, Third Edition, Vikas Publishing House Pvt. Ltd., NewDelhi, 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

Page 9 of 74

**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

Page 10 of 74

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| -Perfect and Imperfect - Pricing policies. |
|  |
| Unit:5 | Business cycle | 18- hours |
| Business cycle - National income-Monetary and Fiscal Policy - Public finance- IndustrialSickness - causes -remedies. |
|  |
| 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

Page 11 of 74

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.

Page 12 of 74

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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 PublishingHouse, 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

Page 13 of 74

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course code | MANAGEMENT INFORMATIONSYSTEM | L | T | P | C |
| Core/Elective/Supportive | CORE | 6 | - | - | 4 |
| Pre-requisite | Basic knowledge in Management InformationSystem. | SyllabusVersion | 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 K2systems. |
| 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 ofMIS 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 Businessand Management - Transaction Processing System-InformationRepeating and Executive Information System. |
| Unit:3 | Client Server Architecture | 18 hrs |
| Data Base Management Systems - Conceptual Presentation - Client Server Architecturesnetworks - 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 - OptimizingAnalysis - Overview of AI - neural networks - Fuzzy logic Systems - Genetic Algorithms - ExpertSystems. |

Page 14 of 74

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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 chainmanagement - 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,HillPublishing,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 McGraw 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

Page 15 of 74



Second
Semester

Page 16 of 74

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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 | SyllabusVersion | 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, responsibilityaccounting 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 K1to preparation of final accounts of a company. |
| 2 | Explain the accounts of Amalgamation, Absorption and Alteration of K2share capital. |
| 3 | Prepare accounts at the time of liquidation of companies. K3 |
| 4 | Make use of the accounting aspects pertaining to valuation of shares, K3holding company accounts and banking and insurance companies |
| 5 | Examine the theoretical framework of Human resource accounting, K4Government accounting , Responsibility accounting andEnvironmental 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 Considerationunder various methods - Accounting treatment as per AS 14 in the books of Transferee Company.Absorption (Excluding inter - company holdings) - External reconstruction - Internalreconstruction (Excluding scheme of reconstruction). |
| Unit:3 | Liquidation of companies | 18- hours |
| Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator’sfinal statement. Holding company accounts excluding inter-company holdings: Preparation ofConsolidated Balance sheet only. |
| Unit:4 | Banking companies and Insurance Companies | 18- hours |

Page 17 of 74

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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,NewDelhi,Sultan Chand and Sons,2015. |
| 3 | Iyengar, S.P,“Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chandand Sons,2015. |
|  |
| Books for Reference |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, NewDelhi, 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 |
|  |  |  |  |  |  |

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

Page 18 of 74

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course code | APPLIED COST ACCOUNTING | L | T | P | C |
| Core/Elective/Supportive | CORE | 5 |  |  | 4 |
| Pre-requisite | Broad knowledge in cost accounting | SyllabusVersion | 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 manufacturingand non- manufacturing companies.4. Make clear about overhead and process costing methods.5. Enrich the various methods relating to job, service, batch and contract costing |
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| 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 andcost 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 averagemethod-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 andcauses. |
| Unit:4 | Process Costing | 18- hours |
| Process Costing - Normal loss - Abnormal loss- Abnormal Gain - Inter Process profit- |

Page 19 of 74

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| Equivalent production-Joint product and By-product costing. Contract costing: Treatment ofprofit on Incomplete Contract- Cost plus contract- Escalation Clause. |
| Unit:5 | Operating Costing | 18- hours |
| Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost andfinancial accounts-need for reconciliation -reasons for disagreement in profit. |
| Unit:6 | Contemporary Issues |  |
| Online assignment , Group discussion and seminar |
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|  | 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, SultanChand 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

Page 20 of 74

**\* 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 ofstatistical tools is needed | SyllabusVersion | 2025-26 |
| Course Objectives: |
| the main objectives of this course are to:1. Develop an idea about various research designs and techniques2. Understand the sampling techniques of research and its applications3. Emphasis the learners in application of appropriate tools in research4. Make the learners to understand the significance of testing of hypothesis5. 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 & K2techniques to business and management problems / issues |
| 2 | Organize and conduct research in a more appropriate sampling method K2manner. |
| 3 | Make use of the necessary critical thinking skills in order to evaluate K2 & K3different statistical tools used in research. |
| 4 | Interpret the data analysis in relation to the research process by testing K4hypothesis. |
| 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 goodresearcher -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 Errorand Type II Error in research- Level of Significance- determination of sample size Methods ofsampling. Census: merits and demerits - Census Vs Sampling. Pilot study -Pre test. Primary andSecondary 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 andtesting the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random |

Page 21 of 74

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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 - MannWhitney ‘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- Typesof 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

Page 22 of 74

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

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| Course code | FINANCIAL SERVICES | L | T | P | C |
| Core/Elective/ Supportive | CORE | 5 | - | - | 4 |
| Pre-requisite | Basic knowledge in financial services | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to:1. Develop the knowledge about the merchant bankers2. Familiarize the mutual fund schemes3. Provide knowledge on hire purchase and leasing4. Give an insight about factoring5. 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 healthand 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 - Mutualfund schemes - Money market - Mutual funds - Institutions involved in mutual fund business. UnitTrust of India, Life Insurance Corporation, Commercial banks, Entry of private financing companiesin 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 - Factorsinfluencing Lease Vs. Buy Decision - Accounting treatment for leasing - Growth and prospects ofleasing 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 - Hirepurchase VS. Leasing. |
| Unit:4 | Factoring | 18 hrs |
| Factoring - Concept of factoring - Types of factoring - Factoring mechanism - Factoring inIndia - Cost and benefits of factoring - Issues involved in factoring business. Credit cards - conceptEvolution of credit cards - varieties of credit cards - operational procedure - Acceptability of creditcards from the point view of bankers, members - Establishments |

Page 23 of 74

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| Unit:5 | Credit rating |  |
| Credit rating - Objectives - Institutions engaged in credit rating - purpose and procedure ofrating for debenture - Fixed deposits - Short - term instruments. Role of CRISIL and ICRA. VentureCapital - Concept and characteristics - Origin Growth of venture capital - Difference betweenventure capital financing and conventional funding - venture capital schemes - Legal aspects - Agenciesinvolved 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 PublishingHouse, 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

Page 24 of 74

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| --- | --- | --- | --- | --- | --- | --- |
| Course code |  | COMPUTER APPLICATIONS PRACTICALSI MS Office and Internet | L | T | P | C |
| Core/Elective/Supportive | CORE |  |  | 5 | 4 |
| Pre-requisite | Hands on training in MS Office is required | SyllabusVersion | 2025-26 |
|  |
| MS WORD1. 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 & numberingCheck the spelling according to British EnglishUse thesaurus to replace a wordUse drop cap3. Type a sample research report and perform the following functions:Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs usingmouse.4. Type a published horizontal form of a balance sheet of a company and perform the followingTables: - insert, delete rows &columnsBorders: -top & bottom onlyAuto format tablesChange 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 ManagementAccounting.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 byusing 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. |

Page 25 of 74

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.

Page 26 of 74

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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 Ofa project and find it’s Payback Period. 12. Prepare Final accounts of a banking company’s in thenew format using excel. |
| M.S.ACCESS1. Create a student's database Find Total, Average, and Display list where average is greater than60% 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 Insurancecompany with the following constraints:I. Policy Number should be the primary keyII. Name should not be emptyIII. Maintain at least 10 recordsIV. Retrieve the addresses of female policyholders whose residence is at Coimbatore3. 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 isgreater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) ApplySort 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 Bankof India, Coimbatore.A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro ChemicalsApril 1 Opening balance in current accountA/C No Name of the A/C holder Rs.CA 250 Gail LTD 30000CA 251 Indian Oil Corporation 40000CA 252 Reliance Petro Chemicals 25000April 2. Deposits received form GAIL Ltd Rs. 4000April 2. With drawls by Indian Oil Corpn. Rs. 10000April 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 ChequeApril 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.April 5. Reliance Petro Chemicals withdrawn Rs. 5000April 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, Createaccounts summary. |
| INTERNET1. 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. |

Page 27 of 74



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.

Page 28 of 74



Third

Semester

Page 29 of 74

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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 ofmanagement accounting. | SyllabusVersion | 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 decisionmaking3. Understand various method and technique in managerial accounting.4. Comprehend and practices the established techniques & methods in managementaccounting.5. Lay on foundation for budgeting and budgetary control. |
|  |
| 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 K2making. |
| 3 | Utilize the various methods and technique of managerial accounting. K3 |
| 4 | Analyze the method and technique of management accounting used for K4managerial 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 andManagement Accounting-Relationship between cost and management Accounting-Tools andTechniques of Management Accounting - Meaning and Process of financial statement Analysisand Interpretation. |
| Unit:2 | Ratio Analysis Working & Capital Management | 18- hours |
| Ratio Analysis - Meaning - Advantages of Ratio Analysis - Limitations - Classificationof Ratios - Profitability - Turnover Ratios - Long-term Financial position - Working CapitalManagement - Meaning of Working capital - Importance Determinants and Computation ofWorking 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 usesof Funds Flow statements - Limitations - Schedule of changes in working capital - Preparationof Funds Flow statement - Cash Flow statement - Comparison between Fund Flow statementand Cash Flow statement - Uses of Cash Flow statement - Limitations - Preparation of CashFlow Statement.(As per AS3 / Ind-As 7) |

Page 30 of 74

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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-profitAnalysis - 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 ofBudgets - Sales, Production, Cost of Production, Purchase and Flexible Budgets - Cash BudgetStandard costing and variance Analysis (Material and Labour only) - Advantages andLimitations of standard costing |
|  | Total Lecture hours | 90- hours |
| Books for Study |
| 1 | Sharma.R.K & Gupta.K.Shashi, ”Management Accounting’,New Delhi, KalyaniPublishers,14th Edition. |
| 2 | Pillai R.S.N & Bhagavathi, ”Management Accounting”, New Delhi, S-Chand & Co, 2010 |
|  |
| Books for References |
| 1 | Reddy.T.S & Reddy Y Hari Prasad, ”Management Accounting”, Chennai, MarghamPublications,2006. |
| 2 | Khan.M.Y & Jain.P.K, ”Management Accounting, Chennai, McGraw HillEducation(India)Pvt Ltd,2018 |
|  |  |
| 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

Page 31 of 74

**\* 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 andsource of finance. | Syllabus | 2025-26 |
| Version |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Understand the concept and importance of financial management.2. Identify various sources of long-term and short-term finance.3. Understand various method and technique for calculating cost of capital.4. Know different types leverages used by the organization.5. Understand various dividend policies followed by organization. |
|  |
| 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 FinancialManagement-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 RetainedEarnings- Weighted Average Cost of capital-Capital budgeting-Techniques - ROI, Paybackperiod and Discounted cash flow. |
| Unit:3 | Leverages | 18- hours |
| Leverages - Financial Leverage- Operating leverage-EBIT and EPS analysis-Theories ofCapital Structure - Net income approach- Net operating income Approach. MM Hypothesis -Determinants of capital structure-Capitalization -Over and Under Capitalization- Merits andDemerits. |
| Unit:4 | Dividend Theories | 18- hours |
| Dividend Theories: Walter’s model - Gordon and MM’s models -Dividend policy -Forms ofDividend - 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

Page 32 of 74



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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,9thRevised 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

Page 33 of 74

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

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| --- | --- | --- | --- | --- | --- | --- |
| Course code |  | SECURITY ANALYSIS AND PORTFOLIOMANAGEMENT | L | T | P | C |
| Core/Elective/Supportive | CORE | 6 | - |  | 4 |
| Pre-requisite | Basic Knowledge of Security Analysis AndPortfolio Management | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Learn about the fundamental and technical analysis.2.Gain knowledge on portfolio theory3. Gain an understanding about the analysis of portfolio4. Gain knowledge on portfolio performance evaluation5. 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 - Economicanalysis - Industry analysis - Company analysis - Efficient market hypothesis. |
|  |
| Unit:2 | Portfolio Management | 18-hours |
| Concept of Portfolio Management - Objective of Portfolio Management - PortfolioManagement process, targeting, designing, auditing and revising portfolios. Securities Market andCapital 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 efficientportfolio - 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 - Treynoremeasure - Jenson measure - Comparison of the three measure of portfolio performance - Portfolioinsurance. |
| 18-hours |

Page 34 of 74

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| --- | --- | --- |
| Unit:5 | Portfolio Revision |  |
| Portfolio revision: Needs and Problems - Methods of revision formula plan for revision constantvalue, 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 PrivateLimited,2015. |
|  |
| Books for References |
| 1 | Chandra Prasanna, ”Investment Analysis and Portfolio Management”, Chennai,McGraw HillEducation (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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| 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

Page 35 of 74

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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 | SyllabusVersion | 2025-26 |
|  |
| TALLY1. 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) FIFOb) LIFOc) Simple Average methodd) 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). |

Page 36 of 74



Fourth

Semester

Page 37 of 74

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| Coursecode | INTERNATIONAL FINANCIALMANAGEMENT | L | T | P | C |
| Core/Elective/ Supportive | CORE | 5 | - | - | 4 |
| Pre-requisite | Basic knowledge in Exchange Rate | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Understand the concept and importance of international financial management.2.Learn the functions of International Monetary Fund3.Have an in-depth knowledge of exchange rate theories4. know the functions of international Institutions5. 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 financialmanagement | 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 - InternationalMoney Markets - Money Market Instruments - International Capital Markets -Comparison of New York, Indian Money Market - International Bond Market - BondIssue Drill - Bench Mark Drill - Euro Currency Market - Euro Dollar - Euro Deposit andLoans. |
| Unit:2 | IMF | 18 Hours |
| International Monetary and Financial Environment - International MonetaryInvestments. |
|  |
| Unit:3 | Exchange Rate Theories | 18 Hours |
| Exchange Rate Theories - Derivatives - Forward Rate Agreements - CurrencyFutures and Interest Futures - International Banking - Role of IMF in InternationalLiquidity - International Institutions - World Bank. |
|  |
| Unit:4 | IDA | 18 Hours |
| International Development Associations - International Finance Corporation - TheInternational Debt and Country Analysis - Recent Changes in International Financing |

Page 38 of 74

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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 PvtLtd,2012 |
| 2 | Seth,A.K., “International Financial Management”, New Delhi, Galgotia PublishingCompany, 2013 |
|  |
| Books for References |
| 1 | Apte,P.G., “International Financial Management”, New Delhi,Tata McGraw HillPublishing Company Limited, 2010 |
| 2 | Varshney., R.L., and Bhashyam,S., “International Financial Management”, NewDelhi,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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | S | S |
| CO2 | S | S | S | M | M |
| CO3 | S | M | S | M | M |
| CO4 | S | S | M | M | L |
| CO5 | S | M | L | S | M |

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

Page 39 of 74

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| Course code |  | DERIVATIVES AND RISKMANAGEMENT |  | T | P | C |
| Core/Elective/Supportive | CORE |  |  |  | 4 |
| Pre-requisite | Basic knowledge of derivatives and riskmanagement |  | 2025-26 |
|  |
| Course Objectives:The main objectives of this course are to enable the students to1. Learn about options and futures2. understand the concept of swap and methods to reduce swap risk3. Learn about Risk Management and uncertainty4. know the strategies in global financial management5. 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-hoursOptions: 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-hoursSwaps - The basic swap structure - Fixed rate - Currency swap - Currency coupon swap - RiskSpecific 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 - Riskevaluation 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 riskanalysis - Exchange risk management Strategies in global financial market. |
| 18-hours |
| Unit:5 | Risk Management |  |
| Operational Risk Measurement - Components - Reducing operational risk - Measurement andManagement of political risks - Country Risk Analysis  |

Page 40 of 74

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| Unit:6 |  |
| Online assignment- seminars |  |
|  |
|  | Total Lecture hours 90- hours |
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|  |  |  |  |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps”,Paperback,2018. |
|  |
| Books for References |
| 1 Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 |
| 2 Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and RiskManagement”,New Jersy, John Wiley & Sons,2009.Related Online Contents1 [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

Page 41 of 74

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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 | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. 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 taxplanning 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 undervarious 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 andExpenditure- 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 - Deductionfrom 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, Kalyanipublications, New 2020. |

Page 42 of 74

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| Books for References |
| 1 | Dr Mehrotra.H.C & Dr Goyal.S,P,”Income Tax Law and Practice,Agra, Sahitya BhawanPublications,2021 |
| 2 | Pagare Dinkar,”Tax Laws”,New Delhi, Sultan Chand & Sons, 2021 |
|  |  |
| 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

Page 43 of 74

**\* 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 insuranceand types | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Give a comprehensive understanding on the general principles and concepts of insurance,insurance practices and procedures2. Understand various types insurance and its policies.3. Create awareness among students on the legal framework of insurance4. Acquired knowledge in health insurance, group insurance products and mediclaim policies5. 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, insurancepractices and procedures | K1&k2 |
| 2 | Examine various types of insurance and its functions. | K4 |
| 3 | Evaluate the legal framework about different insurance policies. | K5 |
| 4 | Promote awareness about different health policies and groupinsurance | K6 |
| 5 | Make use of IRDA regulation act. | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction | 18- hours |
| Introduction to Insurance - Meaning definition - Nature and functions - Types ofInsurance - Role and importance of insurance - Principles of insurance classification ofInsurance. |
| Unit:2 | Life Insurance | 18- hours |
| Life Insurance - Meaning - Kinds of policies and plans - Types of Life Insuranceproducts - 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 |

Page 44 of 74

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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. |
|  |
| Books for References |
| 1 | Bodla B.S, Garg M.C & Singh K.P ,”Insurance: Fundamentals, Environment andProcedures”,New Delhi,Deep and Deep Publications,2004. |
| 2 | Mishra Kaninika,”Fundamentals of Life Insurance”, New Delhi, PHI Learning,2010 |
| Related Online Contents |
| 1 | [https://onlinecourses.swayam2.ac.in/cec20\_mg24/preview](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

Page 45 of 74

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course code | INDUSTRIAL LAW | L | T | P | C |
| Core/Elective/Supportive | CORE | 5 |  |  | 4 |
| Pre-requisite | Basic understanding about business regulatoryorganization and their practice. | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Acquire updated knowledge and develop understanding of the regulatory framework forbusiness2. Gain expert knowledge about various industrial act.3. Be aware of opportunities available in various legal compliances so as to enable thememployable.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 compliancesso 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 Childand young men - Audit workers - Women workers - The Child Labour (Prohibition andRegulation) Act 1986 - Child Labour Rules 1988. |
| Unit:2 | Trade Unions Act | 18- hours |
| Trade Unions Act 1926 - Definition - Registration - Rights and Privileges - Cancellationof 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 allocablesurplus - Eligibility for bonus - Minimum and Maximum bonus - Exemption - Applicability ofthe 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 miscellaneousProvisions Act 1952 - Scope - Object - Application of the Act - Definition - Employees PFScheme - 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. |

Page 46 of 74

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

CO1 S M L M S

CO2 S M S M M

CO3 M S S M M

CO4 S M S M L

CO5 M M L S M

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

Page 47 of 74



Elective
courses

Page 48 of 74

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course code | SERVICES MARKETING | L | T | P | C |
| Core/Elective/Supportive | ELECTIVE | 6 |  |  | 4 |
| Pre-requisite | Basic knowledge on service Marketing | SyllabusVersion | 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 addingvalue 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, principlesguiding 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 IndianEnvironment - Classification of services - Characteristic features of services - Growth of theservice sector - Economic policy on services - Differences between goods and services. |
|  |
| Unit:2 | Service Marketing | 18 hours |
| Service Marketing: - Concept - Significance - Customer's expectation in ServiceMarketing - Managing demand and supply in service business. |
|  |
| Unit:3 | Marketing Mix | 18 hours |
| Marketing Mix for Services - Marketing mix of selected services: - Personal careMarketing - Entertainment Marketing - Education Marketing - Communication Marketing -Electricity Marketing. |
|  |
| Unit:4 | Key Services | 18- hours |
| Key Services Marketing:- Banking services - Insurance services - Transport services -Tourism services - Hotel services- Consultancy services - Hospital services - Marketsegmentation. |

Page 49 of 74

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| Unit:5 | Service Quality | 16 hours |
| Service Quality: - Introduction - Measurement of Service Quality - Scope of ServiceQuality - 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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | M | S |
| CO2 | M | S | M | S | S |
| CO3 | S | S | S | S | S |
| CO4 | M | S | S | M | M |
| CO5 | S | M | S | M | S |
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\*S-Strong; M-Medium; L-Low

Page 50 of 74



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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 |
|  |
| Course Objectives:The main objectives of this course are to enable the students to1. Develop and expand knowledge in the overall marketing environment of financial service.2. Understand the key issues and future trends that surround financial service marketing3. 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 marketingapplies to financial services | K4 |
| 3 | Identify key issues for marketers of financial services | K3 |
| 4 | Interpretation of various reforms and types of insurance servicesrelated to life insurance | K5 |
| 5 | Discussing about the concepts based on real estate industry and theirinvestment pattern in markets, securitization mechanism’s merits inIndia. | 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. |
|  |
| Unit:2 | Stock Exchanges | 18 hours |
| Stock Exchanges - Objectives of NSE - Bombay Stock Exchange (BSE) -OTCEI. |
|  |
| Unit:3 | Plastic cards | 18 hours |
| Plastic cards - Types of Card - Current Trends in Credit Card Industry - Benefits of PlasticCards - Disadvantages of Plastic Cards. Bancassurance - Benefits of Bancassurance - DistributionChannels in Bancassurance - Success of Bancassurance. |
|  |
| Unit:4 | Insurance Services | 18- hours |
| Insurance Services - Insurance Sector Reforms - Types of Insurance Companies - Needof Insurance - Types of Insurance Policies - Role of Life Insurance. |
|  |
| 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 - |

Page 51 of 74

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| Advantages of Securitization - Securitization in India |
|  |
| 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,HimalayaPublications,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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | M |
| CO2 | S | M | S | M | S |
| CO3 | M | S | S | S | M |
| CO4 | M | M | S | S | S |
| CO5 | S | S | M | M | S |

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

Page 52 of 74

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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 | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Understand healthcare decision making2. Develop skills in applying marketing strategies3. 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 safetymeasures. |
|  |
| On the successful completion of the course, student will be able to: |
| 1 | Apply the necessary tools available to marketing managers in healthcaresector | K3 |
| 2 | Appreciate and exercise critical judgment in implementing the marketingstrategies in the health care sector | K5 |
| 3 | Solve real-life problems and provide solutions to challenges | K6 |
| 4 |  | Analyze various online critical judgment in implementing the marketingstrategies in the health care sector | K4 |
| 5 |  | Adapt various legal systems related to consumer rights & protection,promotion agencies and food nutrition’s in india | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Marketing plans for services | 18 hours |
| Marketing plans for services: process, strategy formulation, resource allocation andmonitoring services communications- customer focused services- service quality- SERV QUALmodel. |
|  |
| Unit:2 | Hospital services | 18 hours |
| Hospital services- Selecting Health Care Professionals- Emerging trends in MedicareMarketing Medicare - Thrust areas for Medicare services. |
|  |
| Unit:3 | Marketing Mix for Hospitals | 18 hours |
| Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place MixStrategic Marketing for Hospitals. |
|  |
| Unit:4 | Online Health Services | 18 hours |
| Online Health Services- Organization of Online Health Care Business- On-lineMarketing and On-line financial & clinical transaction. |

Page 53 of 74

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| Unit:5 | Legal system | 16 hours |
| Legal system: Consumer Rights & Protection, medicine safety rules- Food & NutritionSecurity 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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | M | S |
| CO2 | S | M | S | S | M |
| CO3 | M | S | S | M | S |
| CO4 | M | S | S | S | M |
| CO5 | S | S | M | S | S |

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

Page 54 of 74

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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 | SyllabusVersion | 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 thehospitality industry: food service, lodging and tourism2. Obtain an appreciation of the various functions of management and their interrelationshipswith other key concerns of managers such as marketing, finance and human resourcemanagement3. identify the role of managers in the hospitality industry and to highlight their principalresponsibilities.4. Make understand the classification of hotels by physical characteristics.5. Summarize hospitality services and behavioural profile of users related to hotel marketingin indian perspective. |
|  |
| On the successful completion of the course, student will be able to: |
| 1 | Remember technology for the production and management of traveland hospitality experiences. | K1 |
| 2 | Plan, lead, organize and control resources for effective and efficienttravel and hospitality operations. | K2 |
| 3 | Make use of the marketing strategies for travel and hospitalitydestinations and organizations. | K3 |
| 4 | Discuss about various hospitality services and its classification ofhotels by price level. | K6 |
| 5 | Examine the various behavioural profile of users and related to hotelmarketing in indian perspective. | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| 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. |
|  |
| Unit:2 | Tourist Destination | 18 hours |
| India - A Tourist Destination- Tourism Marketing: the concept - users of TourismServices - Product Planning and Development - Market Segmentation for Tourism - MarketingInformation System for Tourism |
|  |
| Unit:3 | Marketing Mix for Tourism | 18 hours |
| Marketing Mix for Tourism - the Product Mix - Promotion Mix - Price Mix - the PlaceMix - the people - Tourism Marketing in Indian Perspective. |

Page 55 of 74

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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 Planningand Development - Marketing Mix for Hotels - Hotel Marketing in Indian Perspective. |
|  |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar |
|  |
|  | 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 |
|  |
| 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

Page 56 of 74

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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 andInstitutions | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to6. 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 mutualfunds.8. Be aware on the non banking financial intermediaries and non bank statutory financialorganizations.9. Explain investment information and credit rating agency of India Limited.10. Defining basic concepts related to financial institutions, money market institutions, andInvestment Information and Credit Rating Agency of India Limited. |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Describe Indian Financial System and securities exchange board ofIndia. | K1&K2 |
| 2 | Classify Small Savings, Provident Funds, Unit Trust of India andMutual Funds. | K2 |
| 3 | Explore activities of non-financial banking | K4 |
| 4 | Assess about various investment information and credit rating agency | K5 |
| 5 | Identify about various financial institutions and related to its workingand functions | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction | 18 hours |
| Financial Markets - An Overview - Money Market - Call Money Market - CommercialPaper Market - Commercial Bill Market - Certificate of Deposit (CD) Market - Treasury BillMarket - Government or Gilt-edged Securities Market – Securities market and Demat Account Fundamentals. |
|  |
| Unit:2 | Capital Market | 18 hours |
| Capital Market-An Overview - Capital Market Instruments - Capital Market Reforms -New Issue Market(NIM) - Debt Market - Foreign Exchange Market - Derivatives Market-Over the Counter Exchange of India (OTCEI). |
|  |
| Unit:3 | Financial Services Institutions | 18 hours |
| Financial Services Institutions - Clearing corporation of India Limited (CCIL) --Discount and Finance House of India Limited (DFHIL) – Depositories, Trading, settlement & technological developments. |
|  |
| Unit:4 | Rating Agency | 18- hours |
| Investment Information and Credit Rating Agency of India Limited (ICRA) -CreditRating and Information Services of India Limited (CRISIL) -- National Securities DepositoryLimited (NSDL) - Securities Trading Corporation of India Limited (STCI). |

Page 57 of 74

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| Unit:5 | Financial Institutions | 16 hours |
| Financial Institutions - Money Market Institutions - Capital Market Institutions -National Housing Bank-Functions and working - Export-Import(EXIM) Bank of India -NABARD. |
|  |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar |
|  |
|  | Total Lecture hours | 90 hours |
| Books for Study |
| 1 | Tripathy Nalina Prava,”Financial Services ,New Delhi,PHI Learning,2007. |
| 2 | Bole L.M,” Financial Institutions and Markets”, Chennai,McGraw Hill Education (India)Pvt Ltd,2010. |
|  |
| Books for References |
| 1 | Khan M.Y,”Financial Services” Chennai,McGraw Hill Education (India) Pvt Ltd,2016. |
| 2 | Dr Anbarasu D Josheph & Others,”Financial ServicesNew Delhi, Sultan Chand & Sons,2015. |
| Related Online Contents |
| 1 | [https://onlinecourses.swayam2.ac.in/imb20\_mg17/preview](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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | S | S |
| CO2 | S | S | M | S | M |
| CO3 | M | S | S | S | M |
| CO4 | S | S | S | M | S |
| CO5 | M | S | S | M | S |
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\*S-Strong; M-Medium; L-Low

Page 58 of 74

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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 | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Understand the overview of Indian Financial System and securities exchange board of India.2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India andMutual Funds.3. Be aware on different platforms for trading of securities of various companies.4. Taught about E-commerce Act and Internet Stock Trading.5. Summarize about various concepts related internet stock trading features and SEBI functions. |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Describe Indian stock exchanges and securities exchange board ofIndia. | K1&K2 |
| 2 | Classify and regulate the trading transactions with proper rules andregulations. | K2 |
| 3 | Explore activities of the investors of stock exchange | K4 |
| 4 | Determine the securities contracts regulation act and importantprovisions related to SEBI functions workings. | K5 |
| 5 | Examine various basic concepts of internet stock trading features | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction | 18 hours |
| Stock Exchange-Meaning and Functions - World's Stock Exchanges - Indian StockExchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders - Stock Exchange Trading-Jobbers Vs. Brokers-Stock ExchangeDealings Trading of Securities. |
|  |
| Unit:2 | Stock Exchange Regulatory Framework | 18 hours |
| Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence ofIndia Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities ContractsRules 1957 - Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian StockExchanges-Demutualization. |
|  |
| Unit:3 | Listing | 18 hours |
| Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences ofNon-Listing - Delisting - Insider Trading - Speculation- Speculation Vs. Gambling-InvestorsVs Speculators - Investor Protection. |
|  |
| Unit:4 | Securities Contracts | 18- hours |
| The Securities Contracts (Regulation) Act, 1956-Important provisions - SEBI-Functionsand working. |

Page 59 of 74

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| Unit:5 | Internet Stock Trading | 16 hours |
| Internet Stock Trading-Meaning and features-Current Scenario-Regulating InternetStock Trading-IPOs on the Internet-e-IPO - E-commerce Act and Internet Stock Trading -Stock Index Futures. |
|  |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar |
|  |
|  | Total Lecture hours | 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) PvtLtd,2010. |
| 2 | Gordon E & Natrajan K, ”Financial Markets and Services”, Mumbai, HimalayaPublications,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 |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | S |
| CO2 | M | S | S | M | M |
| CO3 | S | S | M | M | S |
| CO4 | M | M | S | S | M |
| CO5 | M | M | S | S | M |

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

Page 60 of 74

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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 | SyllabusVersion | 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 riskmanagement and investment.3. Learn the theoretical underpinnings and the practical applications in real world ofderivative securities.4. Learn the theoretical underpinnings and the practical applications in real world ofderivative securities.5. Defining various types of pay off for buyer and identifying commodity markets |
|  |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the concepts and market mechanics of different types offinancial derivatives | K1 |
| 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches | K4 |
| 3 | Evaluate the instruments that can be used to implement riskmanagement strategies. | K5 |
| 4 | Explain various pay off for buyer of futures and other options likehedging and speculation. | K2 |
| 5 | Identify the evolution of commodity markets and exchanges in India. | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction | 18 hours |
| Introduction to Derivatives - Definition of derivatives products - participants inderivatives market, economic forever of derivatives market. |
|  |
| Unit:2 | Index Derivatives | 18 hours |
| Index Derivatives - Index number - economic significance of index movements - typesof Indices - desirable attributes of an index - Derivatives in Nifty and Sensex. |
|  |
| Unit:3 | Forward contracts | 18 hours |
| Forward contracts - Limitations of forward markets - futures - Distinction betweenFuture and Forward contracts - Futures terminitory options - Options terminitory , Call optionsand Put option. |
|  |
| Unit:4 | Pay off for Buyer | 18 hours |
| Pay off for buyer (long futures ) of futures - pay off for seller ( short futures ) of futures |

Page 61 of 74

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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. |
|  |
| Unit:5 | Commodity Markets | 16 hours |
| Evolution of Commodity Markets - Commodity markets in India - Newyork MercentileExchange- London Metal Exchange , Chicago Board of Trades -Tokyo Commodity Exchange,Chicago Mercantile Exchange. |
|  |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar |
|  |
|  | Total Lecture hours | 90 hours |
| Books for Study |
| 1 | Somanthan, “Derivatives”, Chennai,McGraw Hill Publishing Company Limited ,2017 |
| 2 | Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps”,Paperback,2018. |
|  |
| Books for References |
| 1 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017 |
| 2 | Kolb W Robert& Overdhal A James,”Financial Derivatives:Pricing and RiskManagement”,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 |
| 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

Page 62 of 74

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| --- | --- | --- | --- | --- | --- | --- |
| Course code |  | FUNDAMENTAL AND TECHNICALANALYSIS |  | T | P | C |
| Core/Elective/Supportive | ELECTIVE |  |  |  | 4 |
| Pre-requisite | Basic knowledge on Derivative market |  | 2025-26 |
|  |
| Course Objectives:The main objectives of this course are to enable the students to1. Discovering various concepts based on investments and security analysis.2. Define technical analysis and contrast it with fundamental analysis.3. Explain the logic behind technical analysis and company analysis.4. Discuss the basic tools used by technical analysts. |
| 5. Explaining the concepts based on moving averages, charts and its related functions. |
| Expected Course Outcomes:On the successful completion of the course, student will be able to: |
| 1 | Examine various concepts related to investment and approaches tosecurity valuation. | K4 |
| 2 | Outline the theoretical contexts of the fundamental and technicalanalysis | K2 |
| 3 | Summarize work on the basic tools used by technical analysts | K5 |
| 4 | Determine the various theory and technical analysis related meaning | K5 |
| 5 | Evaluate securities by measuring the intrinsic value of stock | K5 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
| Unit:1 Introduction 18 hoursInvestment - meaning - importance - security analysis - risk and return - variousapproaches to security valuation. |
| Unit:2 Fundamentals analysis 18 hoursFundamentals analysis - meaning - Market analysis - Indices of NSE and BSE |
| Unit:3 Industry analysis 18 hoursIndustry 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 |
|  |
|  | Total Lecture hours | 90 hours |
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Page 63 of 74



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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, McGrawHill Education (India) Pvt Ltd,2021 |
| 2 | Avadhani V.A, ”Investment Management” Mumbai, Himalaya Publications,2012. |
|  |
| Related Online Contents |
| 1 | <https://nptel.ac.in/courses/110/105/110105036/> |
| 2 | <https://nptel.ac.in/courses/110/105/110105035/> |
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| Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | M | M |
| CO2 | M | M | S | M | M |
| CO3 | M | S | S | M | S |
| CO4 | M | M | S | S | M |
| CO5 | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low

Page 64 of 74

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| Course code | PRINCIPLES OF INTERNATIONALTRADE | L | T | P | C |
| Core/Elective/Supportive | ELECTIVE | 6 |  |  | 4 |
| Pre-requisite | Basic knowledge on International trade | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Be familiar with the process of international and domestic trade procedures.2. Form a base of policy framework in international trading with special emphasis on India.3. Appraise them of the documentation procedures and its sanctity in international business.4. To know more about international investments and factors affecting international investments5. 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 distinguishbetween them in terms of their assumptions and economic implications | K2 |
| 2 | Apply the principle of comparative advantage and its formal expression andinterpretation within different theoretical models | K3 |
| 3 | Discuss the theory of international trade as well as international trade policyand to demonstrate the relevance of the theory | K6 |
| 4 | Analyze the various international investments and its limitations, factorsaffected by investment Indian companies | K4 |
| 5 | Explain concepts based on multinational corporation and about theglobalizations | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
| Unit:1 | Introduction | 18 hours |
| The global Economy - Perspective on the theory of International Trade - Theimportance of International trade - Counter Trade - Forms of Counter Trade - Reasons forGrowth 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 ofprotection - Trade barriers. |
| Unit:4 | International Investments | 18 hours |
| International Investments - Types of Foreign Investment - significance of ForeignInvestments - Limitations and Dangerous of Foreign Capital - Factors affecting InternationalInvestment - Foreign Investment by Indian companies. |

Page 65 of 74

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| Unit:5 | Multinational Corporation | 16 hours |
| Multinational Corporation - Definition and Meaning - Importance of MNCS - benefitsof MNCs - Criticism - Globalizations - Meaning - stages - Essential conditions for Globalization- Implications and Importance of Globalization - Benefits - Obstacles to Globalization in India -Factors favoring Globalization. |
|  |
| Unit:6 | Contemporary Issue | 2 hours |
| Online assignment and online seminar |
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|  | Total Lecture hours | 90 hours |
| Books for Study |
| 1 | Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith, ”InternationalTrade - Theory and Evidence” Chennai, McGraw Hill Education (India) Pvt Ltd, 2017. |
| 2 | Cherunilam Francis, ”International Trade and Export Management” Mumbai, HimalayaPublications, 2015. |
|  |
| Books for References |
| 1 | Cherunilam Francis “International Business”, New Delhi, PHI Learning Pvt. Ltd ,2016. |
| 2 | Natrajan P ,”International Business”, Chennai, Margam Publications, 2019. |
| Related Online Contents |
| 1 | [https://onlinecourses.nptel.ac.in/noc20\_mg54/preview](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

Page 66 of 74

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| Course code |  | EXPORT AND IMPORTPROCEDURE | L | T | P | C |
| Core/Elective/Supportive | ELECTIVE | 5 |  |  | 4 |
| Pre-requisite | Basic knowledge on EXIM | SyllabusVersion | 2025-26 |
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| Course Objectives:The main objectives of this course are to enable the students to1. Learn the export and import trade procedure2. Know the functions of export and import promotion council3. Learn the role of export and import consultancy like excise procedures4.Give an understanding about the export and import warehousing laws and their regulations5. Learn the custom practice while importing and documentation related to rules and |
| regulations |
|  |
| Expected Course Outcomes:On the successful completion of the course, student will be able to: |
| 1 | Recall the export and import licensing procedure | K1 |
| 2 | Explain the functions of export and import promotion council | K2 |
| 3 | Analyse the knowledge about customs procedure | K4 |
| 4 | Evaluate the trading procedure | K5 |
| 5 | Apply the export and import procedure for the given project | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
| Unit:1 Introduction 18 hoursExports - Recent measures to boost Country's Exports - Rules for successful exporting- Preliminaries for starting export business - Deemed exports and its benefits - Finance forExports. |
| Unit:2 Categories of exportersDifferent 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 - Registrationof Importers - arranging finance for Import - Arranging letter of Credit for Imports - Balanceof Payments - Liberalization of Imports. |
| Unit:5 | Retirement of Import Documents | 16 hours |
| Retirement of Import Documents and RBI‟s directives for making payment forImports - Customs clearance of Imported Goods and payments of customs Duty - Imports |

18 hours

Page 67 of 74

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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, Snowwhite 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

Page 68 of 74



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| Course code | INSTITUTIONS FACILITATINGINTERNATIONAL TRADE | L | T | P | C |
| Core/Elective/Supportive | ELECTIVE | 6 |  |  | 4 |
| Pre-requisite | Basic knowledge on international trade | SyllabusVersion | 2025-26 |
| Course Objectives: |
| The main objectives of this course are to enable the students to1. Reduce global poverty and improve people's living conditions and standards throughfacilitating internal trade institutions2. Provide information about export promotion in India and related to its agencies.3. Support sustainable economic, social and institutional development on international trade4. Promote regional cooperation and integration on facilitating the international trade.5. Assessing various international monetary fund and international development fund and itsfeatures. |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Demonstrate the role and significance of foreign trade and its marketswith its impact on various sectors in the economy. | K2 |
| 2 | Recall the conditions of financial markets and its impact in facilitatingthe international trade | K1 |
| 3 | Evaluate the awareness on the changes in the composition as well asdirection of foreign trade after international trade and know the causesand effects of deficits in the balance of payments in facilitatinginstitutions. | K5 |
| 4 | Examine international monetary fund and concepts its principles | K4 |
| 5 | Identify various concepts based on international developmentassociation and features | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
| Unit:1 | Export promotion in India | 18 hours |
| Export promotion in India-Department of Commerce- Functional divisions- Advisorybodies 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- Impedimentsin export promotion. |
|  |
| Unit:2 | Role of RBI in export finance | 18 hours |
| Role of RBI in export finance -Role of commercial banks-Small Industrial DevelopmentBank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) -Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) - Functions -Special functions of ECGC. |
|  |
| Unit:3 | WTO | 18 hours |
| World Trade Organization - GATT - Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS benefits- Limitations-Procedure of dispute settlement -WTO and anti dumpingmeasures Evaluation of WTO- drawbacks/Criticisms. |

Page 69 of 74

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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 - Loanassistance International Financial Corporation (IFC)- Objectives-Main features- AsianDevelopment Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- Internationaltrade 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,2016Books for References1 Cherunilam Francis “International Business Environment”, New Delhi, PHI Learning Pvt. Ltd,2016.2 Acharya & Jain, ”Export Marketing”, Achaya and Jain, Mumbai, HimalayaPublications,2013.Related Online Contents1 [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

Page 70 of 74

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

Page 71 of 74

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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 recentchanges in foreign trade policy. |
|  |
| 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 LearningPvt. 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

Page 72 of 74



Annexure

Page 73 of 74

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.