

**M. Com. (Information Technology)**

Syllabus

AFFILIATED COLLEGES

**Program Code: 3AD**

**2025 – 2026 onwards**

**BHARATHIAR UNIVERSITY**

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

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

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

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| **Program Educational Objectives (PEOs)** | |
| The M.Com. **(**Information Technology) program describes the accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | Graduates will take up a job in the software companies |
| PEO2 | Work as a team member and also lead a team for long term projects |
| PEO3 | Integrates critical thinking and analytical decision making skills |
| PEO4 | Involve in lifelong learning and get updated to meet the future industrial needs and Challenges |
| PEO5 | Exercise professional skills and values |



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



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| **Program Outcomes (POs)** | |
| On successful completion of the M.Com**(**Information Technology) program the students will | |
| PO1 | Apply critical and analytical research skill to evaluate the challenging problems |
| PO2 | Adapt to sustain in the challenging era |
| PO3 | Be enabled with the Knowledge in the practical applications of information technology. |
| PO4 | Be able to do higher education and advance research in the field of commerce and ICT. |
| PO5 | Be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and Information technology related courses. |



# M.Com. (Information Technology) - Curriculum

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

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| **Course Code** | **Course Title** |  |  | **Examinations** | | | |
| **Credits** | **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
|  | **Semester I** |  |  |  |  |  |  |
|  | Financial Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Introduction to Industry 4.0 | 4 | 6 | - | 25 | 75 | 100 |
|  | Database Management System | 4 | 6 | - | 25 | 75 | 100 |
|  | Communicative skills for Commerce Professionals –  Practical – I | 4 | - | 6 | 25 | 75 | 100 |
|  | Elective-I : | 4 | 6 | - | 25 | 75 | 100 |
|  | **Semester-II** |  |  |  |  |  |  |
|  | Direct Taxes | 4 | 5 | - | 25 | 75 | 100 |
|  | Financial and Investment Management | 4 | 5 | - | 25 | 75 | 100 |
|  | Python Programming | 4 | 5 | - | 25 | 75 | 100 |
|  | Human Resource Management | 4 | 5 | - | 25 | 75 | 100 |
|  | Computer Applications: Oracle and Python Programming - Practical II | 4 | - | 5 | 25 | 75 | 100 |
|  | Elective: II : | 4 | 5 | - | 25 | 75 | 100 |
|  | **Semester-III** |  |  |  |  |  |  |
|  | Cost and Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Management Information System | 4 | 5 | - | 25 | 75 | 100 |
|  | Visual Basic | 4 | 5 | - | 25 | 75 | 100 |
|  | Corporate Accounting | 4 | 6 | - | 25 | 75 | 100 |
|  | Institutional Training | 1 | - | - | 25 | - | 25 |
|  | Health & wellness | 1 | 2 |  | 25 | - | 25 |
|  | Elective-III : | 4 | 6 | - | 25 | 75 | 100 |
|  | **Semester-IV** |  |  |  |  |  |  |
|  | Business Research methods | 4 | 5 | - | 25 | 75 | 100 |
|  | Indirect Tax Laws | 4 | 5 | - | 25 | 75 | 100 |
|  | Computer Applications: Visual Basic -Practical-III | 4 | - | 5 | 25 | 75 | 100 |
|  | Project Work & Viva-Voce  **(OR)**  In lieu of Project work, the following two papers  may be opted  1.Principles and Practice of Insurance  2.IndustrialLaw | 8  4  4 | 10  5  5 | -  - | 50    25  25 | 150  75  75 | 200  100  100 |
|  | Elective-IV : | 4 | 5 | - | 25 | 75 | 100 |
|  | **TOTAL** | **90** |  |  |  |  | **2250** |
| A student can earn extra credits by opting Value Added / Certificate / ADD ON Courses | | | | | | | |

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

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

# Electives: List of Group of Elective Papers:

(Colleges can choose any one of the Group Papers as Electives) **. GROUP-A GROUP-B**

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

**GROUP-C**

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

**Institutional Training**

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

**Mark Split Up - CIA**

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

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

**Project Work and Viva-Voce**

**Mark Split Up - CIA**

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

**Mark Split Up- ESE**

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





First Semester



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| **Course code** | |  | **FINANCIAL ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **Core** | **6** |  | **-** | **4** |
| **Pre-requisite** | | | Understanding of accounting principles,  accounting standards and its application in the area of financial accounting is needed. | **Syllabus Version** | | **2025-2026** | |
| **Course Objectives:** | | | | | | | |
| The main objectives of this course are to:   1. Set a base for Accounting principles and Book keeping. 2. Equip the learners about the preparation of final accounts of different concerns. 3. Understand the concepts and provisions in depreciation . 4. Gain knowledge in preparation of accounts for non- trading concerns. 5. Familiarize accounting standards and its applications. | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Classify the types of accounts and able to record the transactions. | | | | K2 | | |
| 2 | Prepare the financial statements | | | | K2 | | |
| 3 | Apply relevant method of depreciation in different type of assets and its accounting aspects. | | | | K3 | | |
| 4 | Analyze and evaluate the financial position of non trading concerns | | | | K4&K5 | | |
| 5 | Recall the accounting standards and apply in relevant areas | | | | K2&K3 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | |
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| **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 -Bank reconciliation statement and its uses for financial control decisions. | | | | | | | |
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| **Unit:2** | | **FINAL ACCOUNTS** | | **18 hours** | | | |
| Measuring Business Income – Preparing Financial statement from the adjusted Trial balance – Completing the Accounting cycle - Accounting for Merchandising Transactions. Financial statements – Meaning – Nature and limitations – Preparation of profit and loss account and balance sheet. Financial reporting – Annual reports – Half yearly report – Content of annual reports disciplines in financial  reporting. | | | | | | | |
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| **Unit:3** | | **DEPRECIATION ACCOUNTS** | | **18 hours** | | | |
| Depreciation accounting – meaning – characteristics – factors affecting depreciation – methods of  valuation: straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method. | | | | | | | |
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| **Unit:4** | | **NONTRADING CONCERNS AND CSR** | | **18 hours** | | | |
| Accounting for non-trading concerns – Hospitals, educational Institutions etc –- Responsibility accounting – Human Resource Accounting. | | | | | | | |
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| **Unit:5** | | **ACCOUNTING STANDARDS** | **16 hours** |
| Accounting Standards including Ind AS (IFRS Converged Standards) and IFRS. Disclosure of Accounting Policies (IndAS1); Valuation of Inventories (Ind AS 2); Cash Flow Statement (Ind AS 3); Contingencies & Events occurring after the Balance Sheet date (Ind AS 4); Net Profit or Loss for the Period Prior Period Items and Changes in Accounting Policies (Ind AS 5); Property, Plant & Equipment  (Ind AS 10); Accounting for Taxes on Income (Ind AS 22);. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Webinars-Group Discussion -Online Assignments | | | |
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|  | | **Total Lecture hours** | **90 Hours** |
| **Books for study** | | | |
| 1 | Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New  Delhi, Himalaya Publishing House, 2016. | | |
| 2 | Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons,2015. | | |
| 3 | Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons,2015. | | |
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| **Books for Reference** | | | |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi, Sultan Chand and Sons, 2018. | | |
| 2 | Reddy T.S. and Murthy.A “Advanced Accounting”, Volume II, Sixth Edition, Chennai, Margham Publications, 2016 | | |
| **Related Online Contents** | | | |
| 1 | https://testbook.com/learn/corporate-accounting/ | | |
| 2 | https:/[/www.icsi.edu/m](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf)e[dia/webmodules/Corporate%20and%20Management%20Accounting.pdf](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf) | | |
| Course Designed By: | | | |

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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 |

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| **Course Code** | |  | **INTRODUCTION TO**  **INDUSTRY 4.0** | **L** | | | **T** | | **P** | **C** |
| **Core/Elective** | | | CORE | **6** | | |  | |  | **4** |
| **Pre-requisite** | | | Basic understanding of industry and computer knowledge | **Syllabus Version** | | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. Align the theory and concepts with Industrial application of computers 2. Introduce the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things. 3. Learn the applications and tools of Industry 4.0. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Understand the basic concepts of Industry 4.0 | | | | | | | | K2 | |
| 2 | Outline the features of Artificial Intelligence | | | | | | | | K2 | |
| 3 | Summarize the Big data domain stack and Internet of Things | | | | | | | | K2 | |
| 4 | Identify the applications and Tools of Industry 4.0 | | | | | | | | K3 | |
| 5 | Analyze the skills required for future | | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
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| **Unit:1** | | **INDUSTRY 4.0** | | | | **18 hours** | | | | |
| Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of  Things - Cyber Security – Cloud – Augmented Reality. | | | | | | | | | | |
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| **Unit:2** | | **ARTIFICIAL INTELLIGENCE** | | | **18 hours** | | | | | |
| Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI -  Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI. | | | | | | | | | | |
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| **Unit:3** | | **BIG DATA AND IOT** | | | **18 hours** | | | | | |
| Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills - Big Data Roles  - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in  IoT. | | | | | | | | | | |
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| **Unit:4** | | **APPLICATIONS AND TOOLS OF INDUSTRY 4.0** | | | **18 hours** | | | | | |
| Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on  Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics. | | | | | | | | | | |
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| **Unit:5** | | **JOBS 2030** | | | **16 hours** | | | | | |

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| Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future -  Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0. | | |
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| **Unit:6** | **CONTEMPORARY ISSUES** | **2 hours** |
| Expert lectures, online seminars – Webinars | | |
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|  | **Total Lecture Hours** | **90 hours** |
| **Text Book(s)** | | |
| 1 | P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0 | |
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| **Reference Books** | | |
| 1 | Alasdair Gilchrist. Industry 4.0: The Industrial Internet of Things, Apress Publications | |
|  | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | |
| 1 | Introduction to Industry 4.0 and Industrial Internet of Things by Prof.SudipMisra,IIT Kharagpur. | |
| 2 | A Complete Guide to Industry 4.0-Udemy | |
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| Course Designed By: Dr.A.W.Unas | | |

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



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| **Course code** | |  | **DATABASE MANAGEMENT SYSTEM** | **L** | | **T** | | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **6** | |  | | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge in DBMS is needed in UG Level | **Syllabus Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Be familiar with the fundamental elements of relational database management systems. 2. Develop the concepts of relational data model, entity-relationship model, relational database design, and relational algebra. 3. Lay an idea to improve the database design by normalization. 4. Introducing hierarchical approach and program communication block. 5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Describe the fundamental elements of relational database management systems | | | | | | K1 | | |
| 2 | Recall the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL. | | | | | | K2 | | |
| 3 | Convert the Er-model to relational tables, populate relational database and  formulate SQL queries on data. | | | | | | K3 | | |
| 4 | Analyzing the hierarchical approach and program communication block | | | | | | K5 | | |
| 5 | Adapt database knowledge in network approach and DBTG data manipulation. | | | | | | K6 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
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| **Unit:1** | | **Database System** | | | **18 hours** | | | | |
| Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network approach. | | | | | | | | | |
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| **Unit:2** | | **Relational Approach** | | | **18 hours** | | | | |
| Relational Approach : Relational Data Structure : relation, Domain, attributes, keys. Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations, special relational operations. | | | | | | | | | |
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| **Unit:3** | | **Embedded SQL** | | | **18 hours** | | | | |
| Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition. | | | | | | | | | |
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| **Unit:4** | | **Hierarchical Approach** | | | **18 hours** | | | | |
| Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS : Logical Databases, the program communication block. IMS Data manipulation : Defining the program communication Block : DL/I Examples. | | | | | | | | | |
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| **Unit:5** | | | **Network Approach** | **16 hours** |
| Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation. | | | | |
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| **Unit:6** | | | **Contemporary Issues** | **2 hours** |
| Online assignment , Group dissuasion and seminar | | | | |
|  | | | | |
|  | | | **Total Lecture hours** | **90 hours** |
| **Books for study** | | | | |
|  | Silberschatz Abraham, [Henry Korth,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_2?ie=UTF8&field-author=Henry%2BF.%2BKorth&search-alias=stripbooks)F., [Sudarshan](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_3?ie=UTF8&field-author=S.%2BSudarshan&search-alias=stripbooks),S., " Database Systems concepts",7th Edition New Delhi, Tata McGraw Hill Publication Ltd, 2021 | | | |
|  | Raghu Ramakrishnan& Johannes Gehrke, “Database Management Systems”,3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014. | | | |
| **Books for References** | | | | |
| 1 | | Alexis Leon, Mathews Leon, “Database Management Systems”, New Delhi, Tata McGraw Hill Publication Ltd,2008 | | |
| 2 | | Dates,C.J.,Kannan,A.,Swamynathan,S., "An Introduction to Database System", Chennai, Pearson Education India, 2018 | | |
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| **Related Online Contents** | | | | |
|  | <https://swayam.gov.in/nd1_noc20_cs60/preview> | | | |
|  | <https://swayam.gov.in/nd2_nou20_lb06/preview> | | | |
| Course Designed By: | | | | |

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

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

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

Note :

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

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

Components for CIA

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

Components for ESE

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

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| **Text Book(s)** | |
| 1 | RajendraPalKorahill,“EssentialsofBusinessCommunication”,SultanChand&Sons,NewDelhi,2012  . |
| 2 | Ramesh,MS,&C.CPattanshetti,“BusinessCommunication”,R.Chand&Co,NewDelhi,2019. |
| 3 | Neeta Jain and Shoma Mukherji, “Effective Business Communication Concept” McGraw Hill, Noida,,2020. |
|  | |
| **Reference Books** | |
| 1 | RaghunathanV.S,SanthanamV, “Business Communication”, Margham Publications, Chennai, 2018 |
| 2 | Madhukar.R.K, “Business Communication”, S. Chand and Co. Ltd., Noida 2018 |

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| **Related Online Contents [MOOC,SWAYAM, NPTEL, Website setc.]** | |
| 1 | <https://www.youtube.com/watch?v=12Prc9ZA81w> |
| 2 | <https://www.simplilearn.com/group-discussion-tips-article> |
| 3 | https://preply.com/en/blog/business-presentation-phrases/ |
| Course Designed By: | |

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

S-Strong: M-Medium; L-Low



Second Semester



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| **Course code** | |  | **DIRECT TAXES** | **L** | | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **Core** | **5** | | |  | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge in direct taxes | **Syllabus Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Provide students with an understanding of the Indian income tax system. 2. Provide knowledge of fundamental concepts of Indian income tax law. 3. Enable students to develop experience in identifying tax issues and applying the income tax law to arrive at reasoned solutions to problems. 4. Educate the learners in critical thinking and problem solving skills to resolve income tax issues. 5. Equip the learners about Procedure for Assessment. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the fundamental concepts of Indian income tax law. | | | | | K1&K2 | | | |
| 2 | Calculate the Income from Salaries and Income from House property. | | | | | K3 | | | |
| 3 | Determine the Profits and Gains of Business or profession. | | | | | K4 | | | |
| 4 | Evaluate income tax information and issues. | | | | | K5 | | | |
| 5 | Assess the taxable income of an assesses. | | | | | K5 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Income Tax Act** | | | **15 hours** | | | | |
| Income Tax Act – Definition – Income – Agricultural Income – Assesses – Previous year –  Assessment year – Residential status – Scope of Total Income – Capital and revenue – Receipts and Expenditure – Exempted Incomes. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Computation of Income - Salaries and House property** | | | **15 hours** | | | | |
| Computation of Income from Salaries and Income from House property | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Calculation of Capital gain** | | | **15 hours** | | | | |
| Computation of Profits and Gains of Business or profession – Calculation of Capital gain. | | | | | | | | | |
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| **Unit:4** | | **Computation of Income from other sources** | | | **15 hours** | | | | |
| Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Procedure for Assessment** | | | **13 hours** | | | | |
| Income Tax Authorities – Procedure for Assessment – Collection of Tax. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | | **2 hours** | | | | |
| webinars-group discussion -online assignments | | | | | | | | | |
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|  | | **Total Lecture hours** | | | **75 hours** | | | | |



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| **Books for study** | |
| 1 | Lal B.B,” Direct Taxes”,29th Edition, New Delhi, Persons Education,2021 |
| 2 | Gaur V.P& Narang D.B,” Income Tax Law & Practice”, New Delhi, Kalyani publications,,New 2021 |
| 3 |  |
|  | |
| **Books for Reference** | |
| 1 | Dr Mehrotra.H.C & Dr Goyal.S,P, ”Income Tax Law and Practice, Agra, Sahitya Bhawan Publications,2021 |
| 2 | Pagare Dinkar, ”Tax Laws”, New Delhi, Sultan Chand & Sons, 2021 |
| **Related Online Contents** | |
| 1 | https://onlinecourses.swayam2.ac.in/ugc19\_hs27/preview |
| 2 | https:/[/www.ude](http://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/)m[y.com/course/direct-taxation-in-india-a-comprehensive-study/](http://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/) |
| Course Designed By: | |

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

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| **Course code** | |  | | **FINANCIAL AND INVESTMENT MANAGEMENT** | **L** | | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | | **CORE** | **5** | | |  | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge in cost sheet and ratio Analysis | **Syllabus**  **Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to enable the students to: 1.Get Familiar with the concepts of financial management 2.Give an insight to cost of capital   1. Comprehend Working Capital Management 2. Know the concepts of Investment Management 5.Be aware on the workings of Capital Market | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Recall the concepts of financial management | | | | | | K1 | | | |
| 2 | Classify cost of capital | | | | | | K2 | | | |
| 3 | Construct working capital management | | | | | | K3 | | | |
| 4 | Apply investment management | | | | | | K3 | | | |
| 5 | Analyze different parts of capital market | | | | | | K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | **Introduction** | | | **15 hours** | | | | | |
| Financial Management – Meaning – Nature and Scope – Objectives – Role and Functions of Financial Management – Financial Decisions – Relationship between Risk and Return – Sources of Finance – Short-term and Long-term Finance. | | | | | | | | | | |
| **Unit:2** | | **Cost and Capital** | | | **15 hours** | | | | | |
| Cost and Capital – Meaning – Importance-Cost of Debt, Performance, Equity and Retained earnings  – Theories of Capital Structure – Net – Income approach – MM Hypothesis – determinants of Capital Structure. | | | | | | | | | | |
| **Unit:3** | | **Working Capital Management** | | | **15 hours** | | | | | |
| Working Capital Management – Determinants and Computation of Working capital – Cash Management – Receivables management – Inventory management | | | | | | | | | | |
| **Unit:4** | | **Investment Management** | | | **15 hours** | | | | | |
| Investment Management – Meaning – Nature and Scope – Importance of Investment  management – Factors Influencing Investments – Investment media – Features of Investment Programme - Investment Process – Development of Financial System in India. | | | | | | | | | | |
| **Unit:5** | | **Capital Market** | | | **13 hours** | | | | | |
| Capital Market – New Issues Market – Stock Exchanges – B.S.E – N.S.E – O.T.C.E.I – Kinds of Trading activities – Listing of Securities – S.E.B.I and its Role and Guidelines | | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | | **2 hours** | | | | | |
| Online Assignment and Webinar | | | | | | | | | | |
|  | | | **Total Lecture Hours** | | | **90 hours** | | | | |

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| **Books for Study** | |
| 1 | Chandra Prasanna, ”Financial Management”, Chennai, McGraw Hill Education(India)Pvt Ltd,2019. |
| 2 | Khan.M.Y & Jain.P.K, ”Financial Management “,Chennai, McGraw Hill Education (India) Pvt  Ltd,2017 |
| 3 | Kevin.S, ”Security Analysis and Portfolio Management, New Delhi, PHI Learning Private Limited,2015. |
|  | |
| **Books for Reference** | |
| 1 | Maheshwari.S.N, ”Financial Management”, New Delhi, Sultan Chand & Sons,2019 |
| 2 | Sharma.R.K & Gupta.K.Shashi, ”Financial Management”, New Delhi, Kalyani Publishers,9th Revised Edition |
| 3 | Chandra Prasanna, ”Investment Analysis and Portfolio Management”, Chennai, McGraw Hill Education (India) Pvt Ltd,2021 |
| **Related Online Contents** | |
| 1 | https://onlinecourses.swayam2.ac.in/imb19\_mg09/preview |
| 2 | https://onlinecourses.swayam2.ac.in/cec20\_mg05/preview |

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

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

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| **Course code** | |  | **PYTHON PROGRAMMING** | **L** | | **T** | **P** | | **C** |
| **Core/Elective/Supportive** | | | **Core** | **5** | |  | |  | **4** |
| **Pre-requisite** | | | In-depth knowledge in C language | **Syllabus**  **Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are   1. To develop algorithmic solutions to simple computational problems using Python 2. To learn how to write loops and decision statements in Python. 3. To define the structure and components of a Python program. 4. To learn how to write functions and pass arguments in Python. 5. To learn how to read and write files in Python. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Understand the basics of Python and write simple Python program. | | | | | | | K2 | |
| 2 | Develop Python programs using control statement and list method. | | | | | | | K1 | |
| 3 | Apply tuples, Functions, Set iterators to develop simple applications. | | | | | | | K2 | |
| 4 | Apply Python Strings, multithreading and exceptions for problem solving | | | | | | | K4 | |
| 5 | Manipulate Files and perform Event Handling. | | | | | | | K4 | |
| **K1** -Remember; **K2**-Understand; **K3**-Apply;**K4** -Analyze;**K5** -Evaluate;**K6** – Create | | | | | | | | | |
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| **Unit:1** | | **Fundamentals of Python Programming** | | | **15 hours** | | | | |
| Introduction – Features – Applications – Installation-Sample Program-Python Virtual Machine-  Memory management in Python-Comparison between C, Java and Python- Keywords, Identifiers, Statements, Indentation.  **Syntax and Styles:** Data Types – Literals – Variables-Operators and Expressions-Evaluation of Expression-Sample Programs. | | | | | | | | | |
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| **Unit:2** | | **Control Flow** | | | **15 hours** | | | | |
| If – While – For – Break – Continue-Pass-Entry Controlled Loop - Exit Controlled Loop – Counter Controlled Loop - Condition Controlled Loop - Nested Loop - Sample Programs.  **Arrays**-Sequences - Python Lists: Read a List type from a Keyboard-Accessing Elements of a List- Modifying Elements of a List – Basic  **Operations** – Built-in-Functions – Python List Methods. | | | | | | | | | |
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| **Unit:3** | | **Tuples** | | | **15 hours** | | | | |
| Need of a Tuple-Sequence of Unpacking – Methods –Sample programs. Dictionaries: Making a Dictionary - Basic Operations - Dictionary Operations – Sets- Iterators and Generators – Sample  Programs.  **Functions:** Defining Functions - Calling Functions - Passing Arguments - Keyword Arguments - Default Arguments - Required Arguments - Variable Length Arguments - Return Statements - Nesting of Passing Arguments - Anonymous Functions - Recursive Functions - Scope of Local and Global Variables. | | | | | | | | | |
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| **Unit:4** | | **Strings in Python** | | **15 hours** |
| Reading – Accessing – Modifying – Finding- Iterating through a String-Build-in String Functions.  **Errors and Exceptions**-Multithreading | | | | |
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| **Unit:5** | | **Files and Directory Access** | **13 hours** | |
| Files and Streams - Opening a File- Reading / Writing Operations in a File - Other operations in a File- Iterating through a File - Splitting Words - Serialization and Deserialization.  **Events:** Event Objects – Binding callbacks to events - Event names - Keyboard events - Mouse Events - Sample Programs | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** | |
| Group discussion, online assignments, seminars – webinars | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **75 hours** | |
| **Books for study** | | | | |
| 1 | Ch. Satyanaryana, M. Radhika Mani, B.N. Jagadesh, **Python Programming**, University Press Pvt. Ltd.2018. | | | |
| 2 | Dr. S. A. Kulkarni, **Problem Solving and Python Programming**, 2nd Edition, Yesdee Publishing,  2018 | | | |
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| **Books for Reference** | | | | |
| 1 | Allen B. Downey, **Think Python: How to Think Like a Computer Scientist**, 2nd edition,  Updated for Python 3, Shroff/O’Reilly Publishers,2016 | | | |
| 2 | Guido van Rossum and Fred L. Drake Jr, **An Introduction to Python – Revised and updated for Python 3.2**, Network Theory Ltd.,2011. | | | |
| **Related Online Contents** | | | | |
| 1 | https:/[/www.g](http://www.geeksforgeeks.org/list-methods-in-python/)e[eksforgeeks.org/list-methods-in-python/](http://www.geeksforgeeks.org/list-methods-in-python/) | | | |
| 2 | https:/[/www.javatpoint.com/p](http://www.javatpoint.com/python-functions)y[thon-functions](http://www.javatpoint.com/python-functions) | | | |
| 3 | https://onlinecourses.nptel.ac.in/noc19\_cs41/preview | | | |
| 4 | https:/[/www.tutorialspoint.com/p](http://www.tutorialspoint.com/python/python_files_io.htm)y[thon/python\_files\_io.htm](http://www.tutorialspoint.com/python/python_files_io.htm) | | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | H | H | L | M | H |
| **CO2** | H | H | L | M | H |
| **CO3** | H | H | L | M | H |
| **CO4** | H | H | L | M | H |
| **CO5** | H | H | L | M | H |

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



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| **Course code** | |  | **HUMAN RESOURCE MANAGEMENT** | **L** | | **T** | **P** | **C** |
| **Core/Elective/**  **Supportive** | | | **CORE** | **5** | |  |  | **4** |
| **Pre-requisite** | | | **Understanding of effective interpersonal skills of**  **employees in the organization** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to: The main objectives of this course are to:   1. Explain the importance of human resources and their effective management in organizations. 2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs. 3. Outline the current theory and practice of recruitment and selection. 4. Describe appropriate implementation, monitoring and assessment procedures of training. 5. Explain the importance of the performance management system in enhancing employee performance. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Explain human resources planning, dealing with surplus and deficient man power | | | | K2 | | | |
| 2 | Recall the meanings of terminology and tools used in managing employees effectively | | | | K1 | | | |
| 3 | Prepare a selection strategy for a specific job | | | | K6 | | | |
| 4 | Analyze the advanced training strategies and specifications for the delivery of training programs | | | | K4 | | | |
| 5 | Compare and contrast different techniques involved in the performance appraisal process. | | | | K5 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **15 hours** | | | | |
| Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description- Job specification. | | | | | | | | |
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| **Unit:2** | | **Recruitment and Selection** | | **15 hours** | | | | |
| Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews- Types. | | | | | | | | |
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| **Unit:3** | | **Training and Development** | | **15 hours** | | | | |

Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes.

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| **Unit:4** | | **Discipline** | **15 hours** |
| Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary  Action-Organization conflict-Conflict in organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict. | | | |
| **Unit:5** | | **Performance Appraisal** | **13 hours** |
| Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline. | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Online assignment , Group discussion and seminar | | | |
|  | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Books for study** | | | |
| 1 | Aswathappa, K., “Human Resource Management”, Eighth Edition, New Delhi, Tata McGraw  Hill Education India Pvt. Ltd, 2017. | | |
| 2 | Subbarao P., “Essentials of Human Resource Management and Industrial Relations”, Sixth Edition, Mumbai, Himalaya Publishing House, 2015 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Rao.V.S.P “Human Resource Management” Second Edition, New Delhi, Cengage  Publications, 2015. | | |
| 2 | Pattanayak, B., “Human Resource Management”, Second Edition, Mumbai, PHI Learning Pvt  Ltd, 2013. | | |
| **Related Online Contents** | | | |
| 1 | <https://onlinecourses.nptel.ac.in/noc22_hs63/preview> | | |
| 2 | https:/[/www.coursera.o](http://www.coursera.org/specializations/human-resource-management)r[g/specializations/human-resource-management](http://www.coursera.org/specializations/human-resource-management) | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | M |
| **CO2** | M | M | S | M | S |
| **CO3** | S | S | S | S | M |
| **CO4** | M | M | S | M | S |
| **CO5** | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low

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

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| 13. Write a Python program to check if a substring is present in a given string | | | |
| 14. Write a Python program that reads a text file and counts the number of times a certain letter appears in the text file. | | | |
| 15. Write a program to print each line of a file in reverse order | | | |
|  | | **Total Lecture hours** | **50 Hours** |
| **Books for study** | | | |
| 1 | Ch. Satyanaryana, M. Radhika Mani, B.N. Jagadesh, **Python Programming**, University Press Pvt. Ltd.2018. | | |
| 2 | Dr. S. A. Kulkarni, **Problem Solving and Python Programming**, 2nd Edition, Yesdee Publishing, 2018 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Allen B. Downey, **Think Python: How to Think Like a Computer Scientist**, 2nd edition, Updated for Python 3, Shroff/O’Reilly Publishers,2016 | | |
| 2 | Guido van Rossum and Fred L. Drake Jr, **An Introduction to Python – Revised and updated for Python 3.2**, Network Theory Ltd.,2011. | | |
| **Related Online Contents** | | | |
| 1 | https:/[/www.g](http://www.geeksforgeeks.org/list-methods-in-python/)e[eksforgeeks.org/list-methods-in-python/](http://www.geeksforgeeks.org/list-methods-in-python/) | | |
| 2 | https:/[/www.javatpoint.com/p](http://www.javatpoint.com/python-functions)y[thon-functions](http://www.javatpoint.com/python-functions) | | |
| 3 | https://onlinecourses.nptel.ac.in/noc19\_cs41/preview | | |
| 4 | https:/[/www.tutorialspoint.com/p](http://www.tutorialspoint.com/python/python_files_io.htm)y[thon/python\_files\_io.htm](http://www.tutorialspoint.com/python/python_files_io.htm) | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | H | H | L | M | H |
| **CO2** | H | H | L | M | H |
| **CO3** | H | H | L | M | H |
| **CO4** | H | H | L | M | H |
| **CO5** | H | H | L | M | H |

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



Third Semester



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| **Course code** | | |  | **COST AND MANAGEMENT ACCOUNTING** | **L** | **T** | | **P** | **C** |
| **Core/Elective/Supportive** | | | | **CORE** | **6** |  | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge in cost sheet and ratio analysis | **Syllabus**  **Version** | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to enable the students to 1.Get familiarize the components of cost   1. Analyse the methods of cost 2. Be aware on the budgeting and budgetary control 3. Comprehend the Funds Flow and Cash Flow statements 5.Givean insight into financial statement analysis | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the components of cost and preparation of cost sheet | | | | | K1 | | | |
| 2 | Classify and compare the methods of cost | | | | | K4 | | | |
| 3 | Construct a budget for a business plan | | | | | K6 | | | |
| 4 | Apply different cost variances and solve the adverse situations | | | | | K3 | | | |
| 5 | Assess the financial statements of a company | | | | | K5 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
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| **Unit:1** | | **Introduction** | | | **18 hours** | | | | |
| Cost Accounting – Meaning – Definition – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.O.Q.- Pricing of material issues – inventory Control. | | | | | | | | | |
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| **Unit:2** | | **Labour Cost** | | | **18 hours** | | | | |
| Labour Cost – Methods of Wage payment – Incentive Systems – idle time – over-time – labour  Turnover – Causes of Labour Turnover – overheads – allocation and absorption of overheads | | | | | | | | | |
| **Unit:3** | | **Financial Statement Analysis** | | | **18 hours** | | | | |
| Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios. | | | | | | | | | |
| **Unit:4** | | **Funds Flow and Cash Flow statements** | | | **18 hours** | | | | |
| Funds Flow and Cash Flow statements, Working Capital Management . | | | | | | | | | |
| **Unit:5** | | **Marginal Costing** | | | **16 hours** | | | | |
| Cost – Volume Profit Analysis – marginal costing – Break Even Analysis – Managerial application  of Marginal Costing – significance – limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets. | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Online Assignment and Webinar | | | |
|  | | **Total Lecture hours** | **90 hours** |
| **Books for Study** | | | |
| 1 | Pillai.R.S.N. and Bagavathi. V “Cost Accounting”, Seventh Edition, New Delhi, Sultan Chand and Sons, 2016. | | |
| 2 | Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai,  Margham Publishers, 2017. | | |
| 3 |  | | |
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| **Books for Reference** | | | |
| 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. | | |
| 3 |  | | |
| **Related Online Contents** | | | |
| 1 | https://students.icai.org/?page\_id=5208 | | |
| 2 | https:/[/www.coursera.o](http://www.coursera.org/projects/introduction-cost-accounting)r[g/projects/introduction-cost-accounting](http://www.coursera.org/projects/introduction-cost-accounting) | | |

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

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



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| **Course code** | |  | **MANAGEMENT INFORMATION**  **SYSTEM** | **L** | | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | **CORE** | **5** | |  | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge in Management Information System. | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Know about the features, role and importance, subsystems of management information systems. 2. Know about system concept, elements, characteristics and types. 3. Gain knowledge about database management system and networks. 4. Experience decision support system and artificial intelligence. 5. Know about Management Information technology and Chain Management. | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Describe the fundamental elements of management information systems. | | | | K2 | | | |
| 2 | Recall the information systems in business and management | | | | K1 | | | |
| 3 | Apply the decision making process in the business | | | | K3 | | | |
| 4 | Evaluate the concepts of business process re-engineering | | | | K5 | | | |
| 5 | Discuss the system development life cycle | | | | K6 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **18 hours** | | | | |
| Management Information System – Meaning-Features - Requisites of an effective MIS – MIS Model – Components – subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an organization – Centralisation Vs Decentralisation of MIS support – Limitations of MIS. | | | | | | | | |
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| **Unit:2** | | **System Concepts** | | **18 hours** | | | | |
| System Concepts – Elements of System – Characteristics of a system – Types of systems – Categories of Information system – System Development life cycle.  Information systems in Business and Management – Transaction Processing System- Information Repeating and Executive Information System. | | | | | | | | |
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| **Unit:3** | | **Data Base Management Systems** | | **18 hours** | | | | |
| Data Base Management Systems – Conceptual Presentation – Client Server Architectures networks – Business process Re-Engineering (BPR) | | | | | | | | |
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| **Unit:4** | | **DSS Models and Software** | | **18 hours** | | | | |
| DSS and AI – DSS Models and Software – Decision Making Process – Structural. Semi - Structured and un-structured Problems – Sensitivity Analysis – Goal Seeking Analysis –  Optimizing Analysis – Overview of AI – neural networks – Fuzzy logic Systems – Genetic Algorithms – Expert Systems. | | | | | | | | |

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| **Unit:5** | | **Management Information Technology** | **16 hours** |
| Management Information Technology – Management Information Resources and Technologies –IS architecture and Management – Centralized. Decentralized and Distributed – EDI – supply chain management – ERM and ERP. | | | |
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| **Unit:6** | |  | **2 hours** |
| Online Assignment and Webinar | | | |
|  | | **Total Lecture hours** | **90 hours** |
| **Books for study** | | | |
| 1 | Gupta,A.K., “Management Information Systems”, New Delhi, S.Chand & Company Ltd.,2011 | | |
| 2 | Garden B. Davis & Margrethe H.Olson," Management Information System", New Delhi, Hill Publishing,2014 | | |
|  | | | |
| **Books for Reference** | | | |
| 1 | Prasad, I./M., & Usha Prasad, “Management Information Systems”, New Delhi, S.Chand & & Company Ltd., 2010 | | |
| 2 | James A O Brein & George M Marak as, "Management Information System", New Delhi, Tata Mc Graw hill,2018 | | |
| **Related Online Contents** | | | |
| 1 | <https://onlinecourses.nptel.ac.in/noc20_mg60/preview> | | |
| 2 | https://nptel.ac.in/courses/122/105/122105022/ | | |
| Course Designed By: | | | |

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



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| **Course code** | |  | **VISUAL BASIC** | **L** | | **T** | **P** | **C** |
| **Core** | | | **CORE** | **5** | |  | **-** | **4** |
| **Pre-requisite** | | | Basic understanding about computer and visual components. | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to enable the students to 1.Introduce different forms of visual basics   1. Explore different forms Intrinsic Controls 2. Understand expert idea about visual variable and procedure. 3. Gain expert knowledge about database. 4. Describe different type of data report | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall various form of visuals | | | | K1 | | | |
| 2 | Demonstrate the different types of intrinsic controls | | | | K2 | | | |
| 3 | Utilize the visuals variables and procedures. | | | | K3 | | | |
| 4 | Analyze the method of database working. | | | | K4 | | | |
| 5 | Evaluate different type of data report | | | | K5 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
| **Unit:1** | |  | | **18 hours** | | | | |
| First steps with Microsoft VB6: Integrated Development Environment - First program in VB - Introduction to forms: Common properties, methods and events. | | | | | | | | |
| **Unit:2** | |  | | **18 hours** | | | | |
| Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drivelist box, dir-list box and file list box controls and other controls, control arrays. | | | | | | | | |
| **Unit:3** | |  | | **18 hours** | | | | |
| Variables & Procedures: Scope & Lifetime of variables, native datatypes, aggregate datatypes -  Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time. | | | | | | | | |
| **Unit:4** | |  | | **18 hours** | | | | |
| Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment  designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, Processing data. | | | | | | | | |
| **Unit:5** | |  | | **16 hours** | | | | |
| Tables and Reports-Datagrid control, Flexgrid control, Data Report - Data Report Designer. | | | | | | | | |
| **Unit:6** | |  | | **2 hours** | | | | |
| Online Assignment and Webinar | | | | | | | | |
|  | | **Total Lecture hours** | | **90 hours** | | | | |

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| **Books for Study** | |
| 1 | Holzner,Steven., "Visual Basic 6 Programming", New Delhi, Dreamtech Press Publisher, 2000 |
| 2 | Smiley, John., "Learn To Program With Visual Basic "John Smiley Publishing,2010 |
|  | |
| **Books for Reference** | |
| 1 | Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and Distributors. 2019 |
| 2 | Content Development Group., "Visual Basic 6 Programming" New Delhi, Tata Mcgraw hill Publishing,2002 |
| **Related Online Contents** | |
| 1 | https://nptel.ac.in/courses/106/105/106105151/ |
| Course Designed By: | |

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

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



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| **Course code** | |  | **CORPORATE ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | | CORE | **6** |  | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge on Advanced Accounting  practice prevailing in the corporate Environment | **Syllabus Version** | | **2025-2026** | |
| **Course Objectives:** | | | | | | | |
| The main objectives of this course are :   1. Develop the conceptual framework of corporate accounting. 2. Make the students to learn procedure relating to preparation of company final accounts. 3. Educate the students to prepare of statement of affairs and liquidator’s final statement. 4. Impart the knowledge relating to banking and insurance companies. 5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting. | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company. | | | | K1 | | |
| 2 | Explain the accounts of Amalgamation, Absorption and Alteration of share capital. | | | | K2 | | |
| 3 | Prepare accounts at the time of liquidation of companies. | | | | K3 | | |
| 4 | Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies | | | | K3 | | |
| 5 | Examine the theoretical framework of Human resource accounting, Government accounting , Responsibility accounting and Environmental  Accounting | | | | K4 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | |
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| **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. | | | | | | | |
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| **Unit:2** | | **Amalgamation** | |  | | | |
| Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction). | | | | | | | |
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| **Unit:3** | | **Liquidation of companies** | | **18 hours** | | | |
| Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator’s final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only. | | | | | | | |
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| **Unit:4** | | **Banking companies and Insurance Companies** | | **18 hours** | | | |
| Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only). | | | | | | | |
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| **Unit:5** | | **Inflation accounting** | **16 hours** |  |
| Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting-Environmental Accounting. | | | |  |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |  |
| Online assignment , Group dissuasion and seminar | | | |  |
|  | | | |  |
|  | | **Total Lecture hours** | **90 hours** |  |
| **Books for study** | | | | |
| 1 | Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New  Delhi, Himalaya Publishing House, 2016. | | | |
| 2 | Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, New Delhi,Sultan Chand and Sons,2015. | | | |
| 3 | Iyengar, S.P, “Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons,2015. | | | |
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| **Books for Reference** | | | | |
| 1 | Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi, Sultan Chand and Sons, 2018. | | | |
| 2 | Reddy T.S. and Murthy.A “Advanced Accounting”, Volume II, Sixth Edition, Chennai, Margham Publications, 2016 | | | |
| **Related Online Contents** | | | | |
| 1 | https://testbook.com/learn/corporate-accounting/ | | | |
| 2 | https:/[/www.icsi.edu/m](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf)e[dia/webmodules/Corporate%20and%20Management%20Accounting.pdf](http://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf) | | | |

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

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

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

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

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

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



Fourth Semester



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| **Course code** | |  | **BUSINESS RESEARCH METHODS** | **L** | | **T** | **P** | **C** |
| **Core/Elective/ Supportive** | | | **CORE** | **5** | |  |  | **4** |
| **Pre-requisite** | | | **Basic research knowledge and application of statistical**  **tools is needed** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| the main objectives of this course are to:   1. Develop an idea about various research designs and techniques 2. Understand sampling techniques of research and its applications 3. Emphasis the learners in application of appropriate tools in research 4. Make the learners to understand the significance of testing of hypothesis 5. Lay a foundation to become familiar in style of preparing research report. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues | | | | K1 & K2 | | | |
| 2 | Organize and conduct research in a more appropriate sampling method manner. | | | | K2 | | | |
| 3 | Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research. | | | | K2 & K3 | | | |
| 4 | Interpret the data analysis in relation to the research process by testing hypothesis. | | | | K4 | | | |
| 5 | Write a research report and thesis. | | | | K5 & K6 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
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| **Unit:1** | | **Introduction** | | **15 hours** | | | | |
| Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design. | | | | | | | | |
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| **Unit:2** | | **Sampling design** | | **15 hours** | | | | |
| Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation- Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal- Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale- Guttsman scale-Thurston scale. | | | | | | | | |
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| **Unit:3** | | **Statistical tools** | | **15 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. | | | | | | | | |

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| **Unit:4** | | **Testing of Hypothesis** | **15 hours** |
| Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test. | | | |
| **Unit:5** | | **Interpretation** | **13 hours** |
| Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report- mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism. | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Online assignment , Group discussion and seminar | | | |
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|  | | **Total Lecture hours** | **75 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> | | |
| 2 | <https://onlinecourses.swayam2.ac.in/nou22_cm06/preview> | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | M |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | M | S | M |
| **CO4** | M | S | S | M | S |
| **CO5** | S | S | M | S | M |
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\*S-Strong; M-Medium; L-Low



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| **Course Code** | |  | **INDIRECT TAX LAWS** | **L** | | **T** | **P** | **C** |
| **Core** | | | **5** | | **-** | **-** | **4** |
| **Pre-requisite** | | | Basic Knowledge in GST | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. Acquire knowledge on Indian indirect tax system 2. Gain knowledge on GST and procedures. 3. Provide a practical perspective of GST Returns. 4. Identify and analyze online filling GST 5.Understand the Customs Act | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Gain knowledge on Indirect Tax system in India. | | | | K1 & K2 | | | |
| 2 | Acquire knowledge on GST in India. | | | | K2 & K5 | | | |
| 3 | Understand the registration procedure in GST | | | | K2 & K6 | | | |
| 4 | Awareness of GST E return filling details. | | | | K4 & K6 | | | |
| 5 | Understand the Customs Act in India. | | | | K1 & K2 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
| **Unit:1** | | **Concept of Indirect Tax** | | **15 hours** | | | | |
| Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GSTAct. | | | | | | | | |
| **Unit:2** | | **Basic of Goods And Service Tax** | | **15 hours** | | | | |
| Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax. | | | | | | | | |
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| **Unit:3** | | **GST- Registration** | | **15 hours** | | | | |
| Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration. | | | | | | | | |
| **Unit:4** | | **GST-Filing of Returns** | | **15 hours** | | | | |
| GST- Tax rate-e filing-GST portal – GSTR Forms - return producer-e way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source –Definitions - Collection of Tax at Source. | | | | | | | | |



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

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| **Unit:5** | | **Overview of Customs Duty** | **13 hours** |
| Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| GST - Group Discussion & E- filing of Returns | | | |
| **Note: Question Paper shall cover 100% Theory** | | | |
|  | | **Total Lecture Hours** | **75 hours** |
| **Books for Study** | | | |
| 1 | Mehrotra& Goyal, Indirect Taxes, Sahitya Bhavan Publications, Agra, 2015 | | |
| 2 | V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 2014 | | |
| **Books for Reference** | | | |
| 1 | Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2016. | | |
| 2 | Indirect Tax- GST- Custom Law- Dr.Parameshwaran& Viswanathan Kavin Publishers, 2018 | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | [www.gst.gov.in](http://www.gst.gov.in/) | | |
| 2 | Cbic.gst.gov.in | | |
| 3 | [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in/) | | |
| 4 | <https://youtu.be/l6c4khvDBVg> | | |
| Course Designed By: | | | |

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



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| **Course code** | **PAPE R XVI** | **COMPUTER APPLICATION**  **VISUAL BASIC - PRACTICAL –III** | **L** | **T** | **P** | **C** |
| **Core/Elective/Supportive** | | **CORE** | **-** | **-** | **5** | **4** |
| **Pre-requisite** | | Hands on training Visual basic | **Syllabus**  **Version** | | **2025-2026** | |
| **Course Objectives:** The main objectives of this course are to enable the students to practical knowledge in Visual basic | | | | | | |
| 1. Write a VB program to use Menu Editor for adding a picture and also increase, decrease the height and width of the image box, option button & check box. 2. Write a VB program to prepare a pay slip. 3. Write a VB program to calculate depreciation. 4. Write a VB program to calculate Various Leverages. 5. Write a VB program to find the PV and FV by using Financial Functions. 6. Write a VB program to use MDI Form and include the image list control. 7. Write a VB program to find the currency conversion.   Working Capital Analysis   * 1. Cash Conversion   2. Debtor Conversion   3. Stock Conversion   4. GWC   5. NWC  1. Program to compute cost of capital using Finance function. 2. Program to design advertisement copy using Image and Picture, File, Drive and Directory. 3. Program to prepare Capital Budget using Option Button and check box. 4. Design a form to link it with inventory management table from database. 5. Design a form using option button, combo box, and list box for preparing a supermarket bill. 6. Program to create customer database and prepare report using Flex Grid control and common control. 7. Program to create student database and prepare report using ADO control and common control. | | | | | | |



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

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

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



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

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



Elective Courses



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



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

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



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

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



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

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



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

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



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

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

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



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

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



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



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

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



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



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



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



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

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





Annexure

# ELIGIBILITY FOR ADMISSION TO THE COURSE

“An Under Graduate in Commerce with any Specialization”

# DURATION OF THE COURSE

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