# M.Com. (Finance & Computer Applications)

## Syllabus

## UNIVERSITY DEPARTMENT

## Program Code: COMA

**2023 – 2024 onwards**

# BHARATHIAR UNIVERSITY

**(A State University, Accredited with "A++" Grade by NAAC, Ranked 21st among Indian Universities by MHRD-NIRF)**

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

| **Program Educational Objectives (PEOs)** | |
|---|---|
| The **M.Com (Finance and Computer Applications)** program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | With computer knowledge both in theory and practical's graduates will be able to work in the field of system testing, software developing and web developing.. |
| PEO2 | Graduates will find jobs as a junior programmer |
| PEO3 | IT giants like TCS, Wipro, Infosys , Google etc., are giving opportunities and are ready to hire graduates with finance and computer applications. |
| PEO4 | Graduates will act as an individual consultant in the field of finance |
| PEO5 | Graduates will be able to act as a project trainer |
| PEO6 | Graduates will be able to work in the changing environment through lifelong learning |
| PEO7 | Graduates will be able to pursue advance degrees |
| PEO8 | Graduates will be able to provide solutions in the field of ICT and commerce |
| PEO9 | Graduates will be able to get an entry level jobs in the field of Information Technology |
| PEO10 | Graduates are prepared to participate in diverse sectors of the economy |

| **Program Specific Outcomes (PSOs)** | |
|---|---|
| After the successful completion of **M.Com** (**Finance and Computer Applications)** program, the students are expected to | |
| PSO1 | Develop knowledge in the preparation of financial statements |
| PSO2 | Develop the skills in research |
| PSO3 | Develop skills to act as a tax consultant |
| PSO4 | Develop software and testing skills which is needed for the industries |
| PSO5 | Prepares students for teaching |

| **Program Outcomes (POs)** | |
|---|---|
| On successful completion of the **M.Com (Finance and Computer Applications)** program | |
| PO1 | To enhance sound knowledge in finance to make candidate industry ready. |
| PO2 | To excel in data base management for the industry requirement. |
| PO3 | To enable the students to develop the programs using languages as per the industry requirements. |
| PO4 | To acquire technical and decision making skills in the area of accounting, taxation, portfolio analysis and E-commerce. |
| PO5 | To identify, analyze and grab the opportunities available in global scenario. |
| PO6 | To gain knowledge in commerce and accounting software for corporate requirements |
| PO7 | To get employment in IT fields, Banks, Corporates, BPO's and KPO's |
| PO8 | To develop the software for the requirement of industries |
| PO9 | To become a consultant in the capital market using ICT |
| PO10 | To acquire the technical skills needed by the Banking industry |

## ELIGIBILITY FOR ADMISSION TO THE COURSE

Any UG degree in Commerce, Management, Computer science, Computer Applications, Information Technology and Mathematics.

## DURATION OF THE COURSE

The course shall extend over a period of two years comprising four Semesters, with two Semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.

## COURSE OF STUDY AND SCHEME OF EXAMINATION

The course of study and scheme of examination for the M.Com (**Finance and Computer Applications**) course shall consist of the following:

**BHARATHIAR UNIVERSITY:: COIMBATORE - 641 046**
**M.Com (Finance and Computer Applications)**
**Curriculum (University Department)**

**(For the students admitted during the Academic Year 2023 – 24 onwards)**

| Course Code | Title of the Course | Credits | Hours/week | | Maximum Marks | | |
|---|---|---|---|---|---|---|---|
| | | | Theory | Practical | CIA | ESE | Total |
| **First Semester** | | | | | | | |
| 13A | Introduction to Industry 4.0 | 4 | 4 | - | 25 | 75 | 100 |
| 13B | Financial Accounting | 4 | 4 | - | 25 | 75 | 100 |
| 13C | Quantitative Techniques for Finance | 4 | 4 | - | 25 | 75 | 100 |
| 13D | Object Oriented Programming with C++ | 4 | - | 4 | 40 | 60 | 100 |
| 13E | Financial Instruments and Services | 4 | 4 | - | 25 | 75 | 100 |
| 1EA | Oracle and RDBMS | 4 | 4 | - | 25 | 75 | 100 |
| | **(or)** | | | | | | |
| 1EB | Data Mining and Data Warehousing * | 4 | 4 | - | 25 | 75 | 100 |
| Supportive | Offered by other Department | 2 | 2 | - | 12 | 38 | 50 |
| **Total** | | **26** | | | | | **650** |
| **Second Semester** | | | | | | | |
| 23A | Cost and Management Accounting | 4 | 4 | - | 25 | 75 | 100 |
| 23B | Introduction to Python | 4 | 4 | - | 25 | 75 | 100 |
| 23C | Direct Tax | 4 | 4 | - | 25 | 75 | 100 |
| 23D | Banking 4.0 | 4 | 4 | - | 25 | 75 | 100 |
| 23E | Security Analysis and Portfolio Management | 4 | 4 | - | 25 | 75 | 100 |
| 2EA | Enterprise Resource Planning | 4 | 4 | - | 25 | 75 | 100 |
| | **(or)** | | | | | | |
| 2EB | Insurance and Risk Management * | 4 | 4 | - | 25 | 75 | 100 |
| Supportive | Offered by other Department | 2 | 2 | - | 12 | 38 | 50 |
| **Total** | | **26** | | | | | **650** |
| **Third Semester** | | | | | | | |
| 33A | Business Research Methods | 4 | 4 | - | 25 | 75 | 100 |
| 33B | Soft Skill for Managers | 4 | 4 | - | 25 | 75 | 100 |
| 33C | Java Programming | 4 | 4 | - | 25 | 75 | 100 |
| 33D | Strategic Financial Management | 4 | 4 | - | 25 | 75 | 100 |
| 33E | Financial Derivatives | 4 | 4 | - | 25 | 75 | 100 |
| 3EA | Software Project Management | 4 | 4 | - | 25 | 75 | 100 |
| | **(or)** | | | | | | |
| 3EB | International Financial Management * | 4 | 4 | - | 25 | 75 | 100 |
| Supportive | Offered by other Department | 2 | 2 | - | 12 | 38 | 50 |
| **Total** | | **26** | | | | | **650** |
| **Fourth Semester** | | | | | | | |
| 46I | Internship & Training | 4 | | | 100 | - | 100 |
| 47V | Software Development / Project & Viva – Voce | 8 | | | 50 | 150 | 200 |
| **Total** | | **12** | | | | | **300** |
| | Grand Total | 90 | | | | | **2250** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Credits | | | | | |
| | **ONLINE COURSE (Offered by Swayam, MOOCs, NPTEL Coursera etc.)** | | | | | | |
| | Online Course | 2 | | | | | |
| | **VALUE ADDED COURSES** | | | | | | |
| 1. | Credit Analyst (First Year) | 4 | | | | | |
| 2. | Digital Marketing (Second Year) | 4 | | | | | |
| | | | | | | | |
| | **CERTIFICATE COURSES (Any Two)** | 8 | | | | | |
| 1. | NCFM - Technical Analysis Module | https://www.nseindia.com/learn/self-study-ncfm-modules-intermediate-technical-analysis-module | | | | | |
| 2. | Python 3.4.3 - Prof Kannan Moudgalya | https://onlinecourses.swayam2.ac.in/aic20_sp33/preview | | | | | |
| 3. | Organizational Behaviour - Prof.(Dr.) Vishal Kumar | https://onlinecourses.swayam2.ac.in/cec22_ge25/preview | | | | | |
| 4. | Communication Technologies in Education - Dr.Dhaneswar Harichandan | https://onlinecourses.swayam2.ac.in/cec22_ed30/preview | | | | | |
| 5. | Supply Chain Management - Dr.P.Chitramani | https://onlinecourses.swayam2.ac.in/cec22_mg22/preview | | | | | |
| 6. | State and Local Governance: Machinery & Processes - Dr (Prof) Ajmer Singh Malik | https://onlinecourses.swayam2.ac.in/cec22_hs45/preview | | | | | |
| 7. | Corporate Law - Prof. (Dr.) Harpreet Kaur | https://onlinecourses.swayam2.ac.in/cec22_lw13/preview | | | | | |
| 8. | Business Environment - Chhavi Jain | https://onlinecourses.swayam2.ac.in/imb22_mg28/preview | | | | | |
| 9. | Continuous Quality Improvement: Tools and Techniques - Dr. Sanjeev Singh | https://onlinecourses.swayam2.ac.in/imb22_mg30/preview | | | | | |
| 10. | BCOS-184 E-Commerce - Dr. Subodh Kesharwani | https://onlinecourses.swayam2.ac.in/nou22_cm20/preview | | | | | |

**Note:**

*** <u>Elective Paper</u>**

- Students can opt the Elective Paper
- 1EA, 2EA,and 3EA will be in Teaching Mode.
- 1EB,2EB, and 3EB will be in Self-learning Mode.

** All the students must complete the online course offered by Swayam within **<u>Three Semesters</u>** and the Certificate must be submitted to the **Controller of Examinations, Bharathiar University** through the Head of the Department for inclusion of Credits in the Marks Statement.

***All the students must complete any 2 courses from the above listed Course and and submit the Certificate in the Department on or before the end of **<u>Third Semester</u>**. Department will further submit the same to the **Controller of Examinations, Bharathiar University** for inclusion of Credits in the Marks Statement.

***<u>Supportive Courses offered to other Departments</u>***

| | | |
|---|---|---|
| Paper – I | Principles of Accounting | 2 |
| Paper – II | Principles of Modern Banking | 2 |

First
Semester

| Course code | | PRINCIPLES OF ACCOUNTING | L | T | P | C |
|---|---|---|---|---|---|---|
| Core/Elective/Supportive | | Supportive paper - I | 2 | | | 2 |
| Pre-requisite | | Basic Knowledge in Accounting | Syllabus Version | | 2023-24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Acquaint students with the principles of accounting
2. Gain knowledge on final accounts
3. Learn the Methods of depreciation

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Acquire knowledge on Accounting Concepts | K1 |
| 2 | Able to prepare the final accounts. | K5 |
| 3 | Evaluate methods of Depreciation | K5 |

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

| Unit:1 | Basic Concepts of Accounting | 10- hours |
|---|---|---|

Meaning and Scope of Accounting - Accounting and Concepts - Journalizing Transactions.

| Unit:2 | Process of Final Accounts | 10- hours |
|---|---|---|

Subdivision of Journal - Ledger Posting - Trial Balancing - Bank Reconciliation Statement- Final Accounts (Simple Adjustments )

| Unit:3 | Depreciation and Types | 10- hours |
|---|---|---|

Depreciation - Meanings - Features - Causes - Needs - Factors Affecting Depreciation - Methods of Calculating Depreciation (Straight Line & Written Down Value Methods only)

| | Total Lecture hours | 30- hours |
|---|---|---|

**Note: Question paper shall cover 40% theory and 60% Problems.**

**Text Book(s)**

| | |
|---|---|
| 1 | T.S Reddy & A,Murthy “Advanced Accountancy “ Margham Publications, Chennai, 2015 |
| 2 | N.Vinayagan, K.L.Mani and K.L.Natarajan "Principles of Accountancy". S.Chand & Co. Limited , New Delhi, 2010 |

**Reference Books**

| | |
|---|---|
| 1 | S.K. Battacharyya, “Accounting for Management”, Vikas Publication, New Delhi, 1997 |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://youtu.be/9Quvow8Cnk |
| 2 | https://youtu.be/Qvp3Kbb3SGM |

Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| CO1 | S | S | M | M | S | S | S | S | S | S |
| CO2 | S | S | S | S | S | M | S | S | S | M |
| CO3 | M | S | S | S | L | S | S | S | M | S |

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

| Course code | | PRINCIPLES OF MODERN BANKING | L | T | P | C |
|---|---|---|---|---|---|---|
| Core/Elective/Supportive | | Supportive paper - II | 2 | | | 2 |
| Pre-requisite | | Basic Knowledge in Banking Practices | Syllabus Version | | | 2023 -24 |

**Course Objectives:**

The main objectives of this course are to:

1. Acquaint with the banking practices of central bank of India
2. Understand the adoption of information technology in banking
3. Learn the electronic Payment Systems

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Know the Indian banking system, functions of central bank and its contribution to the Indian economy | K2 |
| 2 | Explore the financial services provided through e-banking and how the banking risks are managed | K3 |
| 3 | Apply the electronic Payment Systems | K3 |

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

| Unit:1 | Introduction of Banking | 10- hours |
|---|---|---|

Banking System – Role of Banks in Economic Development – Central Bank – Functions.

| Unit:2 | Electronic Banking | 10- hours |
|---|---|---|

E–Banking - Risk Management for E–Banking – Benefits of E-Banking – Drawbacks of E–Banking – Mobile Banking – Telephone Banking, Online Banking – ATM – Mechanism – Functions – Importance – Electronic Funds Transfer.

| Unit:3 | Electronic Payment System | 10- hours |
|---|---|---|

Overview of domestic Payment systems – Role of RBI in e-payments - NCPI – Meaning – Role and Responsibilities of NCPI – UPI- RuPay- CTS –IMPS– NACH- Bharat Bill Pay – AePS – Cyber Security.

| | Total Lecture hours | 30- hours |
|---|---|---|

**Note: Question paper shall cover 100% theory.**

**Text Book(s)**

| | |
|---|---|
| 1 | Dr.S.Gurusamy, “Banking Theory Law and Practice” Vijay Nicols Imprints Private Limited, Chennai, 2010 |
| 2 | S.Natarajan & R. Parameshwaran, “Indian Banking” S.Chand & Co. Limited,New Delhi,2010 |

**Reference Books**

| | |
|---|---|
| 1 | Muraleedhran, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi, 2014 |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://www.npci.org.in/ |
| 3 | https://www.rbi.org.in/scripts/PaymentSystems_UM.aspx |
| 4 | https://www.youtube.com/watch?v=p4ijheEb2cg |

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**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| CO1 | S | S | M | M | S | S | S | S | S | S |
| CO2 | S | S | S | S | S | M | S | S | S | M |
| CO3 | M | S | S | S | L | S | S | S | M | S |

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

**Model Question Paper Pattern for Core and Elective Papers**

Time: 3 Hours Maximum Marks: 75 Marks.

Section A – (10 x 1 = 10)

Answer All the questions
Each question carries **One** mark
Q. No.1. – Q. No. 10 - Objective questions with four multiple choices

Section B – (5 x 5 = 25)

Answer All the questions
Each question carries **Five** Marks
Q. No. 11 – Q. No. 15 - Questions with internal choices (either (a) or (b) type

Section C – (5 x 8 = 40)

Answer all the questions
Each question carries **Eight** Marks
Q.No. 16 – Q.No. 20 - Questions with internal choices (either (a) or (b) type)

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**Model Question Paper Pattern for Supportive Paper**

Time: Two Hours Maximum Marks: 38 Marks

Section A – (5 x 1 = 5)

Answer all the questions
Each question carries One Marks
Q. No. 1 – Q. No. 5

Section B – (5 x 3 = 15)

Answer all the questions
Each question carries Three Marks
Q. No. 6 – Q. No. 10 - Questions with internal choices (either (a) or (b) type

Section C – (3 x 6 = 18)

Answer all the questions
Each question carries Six Marks
Q.No. 11 – Q.No. 13 - Questions with internal choices (either (a) or (b) type)

**********

| Course code | 13A | INRODUCTION TO INDUSTRY 4.0 | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge in Information Technology | Syllabus Version | 2023 - 24 | | |

**Course Objectives:**

The main objectives of this course are to:

1. Learn the essentials of Industry 4.0
2. Understand the need and applications of Artificial Intelligence
3. Set a base for big data and Internet of Things
4. Familiarize the applications and tools of Industry4.0
5. Train on the skills required by industries

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Define and explain the technologies of industry 4.0 | K1&K2 |
| 2 | Analyse and apply AI in the relevant sector | K3&k4 |
| 3 | Summarise the characteristics of big data | K2 |
| 4 | Apply the tools of Industry 4.0 | K6 |
| 5 | Adapt to the changing needs of the industry | K6 |

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

| Unit:1 | Introduction To Industry4.0 | 10 Hours |
|---|---|---|

Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- meaning- Goals and Design Principles - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality

| Unit:2 | Artificial Intelligence | 10 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

| Unit:3 | Big Data And Iot | 12 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 Usecases: 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

| Unit:4 | Applications and Tools of Industry 4.0 | 14 Hours |
|---|---|---|

Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – 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.

| Unit:5 | Jobs 2030 | 12 Hours |
|---|---|---|

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

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert lectures, online seminars – webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | P. Kaliraj, T. Devi, "Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020. |
| 2 | Gilchrist Alasdair, Industry 4.0, A Press Publishing Company, Newyork, 2016 |
| **Books for Reference** | |
| 1 | Ustundag Alp," Industry 4.0: Managing The Digital Transformation" , Springer International Publishing, Newyork, 2019 |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://www.youtube.com/watch?v=IoY3tP-Iw4Q |
| 2 | https://www.youtube.com/watch?v=LXI48d2gif0 |
| Course Designed By: Dr.P.Devi / E-Mail ID: tdevi@buc.edu.in | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | S | S | S |
| **CO2** | S | S | M | S | S | S | S | S | S | S |
| **CO3** | S | S | M | S | S | S | S | S | S | S |
| **CO4** | S | S | M | M | S | S | S | S | S | S |
| CO5 | S | S | M | M | S | S | S | S | S | S |

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

| Course code | 13B | FINANCIAL ACCOUNTING | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge in Accounting Concepts | Syllabus Version | 2023 - 24 | | |

**Course Objectives:**

The main objectives of this course are to:
1. Set a base for Accounting principles and Book keeping
2. Familiarize accounting standards and its applications
3. Equip the learners about the preparation of final accounts of different concerns
4. Understand the concepts and provisions in depreciation and banking accounts
5. Gain an understanding on the preparation of accounts for non trading concerns

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Recall, Classify and explain the types of accounts | K1 & K2 |
| 2 | Understand the accounting standards and apply in relevant areas | K2 & K3 |
| 3 | Analyze the financial statements | K4 |
| 4 | Able to prepare final accounts for banking companies, evaluate and discuss about the financial health of Banking companies. Able to apply relevant method of depreciation for different type of assets | K5 & K6 |
| 5 | Explain the financial position of non trading concerns | K5 |

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

| Unit:1 | Introduction to Accounting | 8 Hours |
|---|---|---|

Introduction – Definition - Accounting Principles and Conventions - Transaction Processing – Debit and credit classification – Double Entry Book Keeping - Types of Accounts –Digital Accounting

| Unit:2 | Accounting Standards nnd CSR | 10 Hours |
|---|---|---|

Accounting standard- objectives and benefits AS 1-29- Human Resource Accounting (HRA)– Meaning- Application in various Indian companies –Corporate Social Responsibility(CSR) – Services of CSR in India- Big Data Analytics in Financial reporting and Accounting

| Unit:3 | Final Accounts | 12 Hours |
|---|---|---|

Trial Balance –Manufacturing and Trading Account – Preparation of Final Account with all adjustments.

| Unit:4 | Depreciation and Banking Company Accounts | 14 Hours |
|---|---|---|

Depreciation Accounting- Need and causes depreciation- Methods. Banking company Accounts- Preparation of final Accounts for Banking companies.

| Unit:5 | Nontrading Concerns | 14 Hours |
|---|---|---|

Accounting for Non – Trading Concerns - Income & Expenditure – Receipts & Payments Account and Balance sheet.

| Unit:6 | Contemporary Issues | 2 Hours |
|---|---|---|

Webinars – Quiz - Online Assignments

| | Total Lecture Hours | 60 Hours |
|---|---|---|

**Note: Question paper shall cover 40% theory and 60% Problems.**

**Books for Study**


1. S P Jain & K L Narang, “Financial Accounting”, Edition, Kalyani Publishers, New Delhi, 2010
2. T.S. Reddy & Dr. A. Murthy, “Financial Accounting” Margham publications, Chennai, 2019

| **Books for Reference** | |
|---|---|
| 1 | M.A.Arulanandam & K.S.Raman, "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2010 |
| 2 | Accounting Standard Quick Reference - Published by ICAI, New Delhi, 2018 |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/110/101/110101131/# |
| 2 | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23 |
| 3 | https://www.youtube.com/watch?v=N5Wh2NNkqpU |
| | |
| Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | M | S | S | S | S | S | S | S |
| **CO2** | S | S | M | S | S | S | S | S | S | S |
| **CO3** | S | S | M | S | S | S | S | S | S | S |
| **CO4** | S | S | M | S | S | S | S | S | S | S |
| **CO5** | S | S | M | S | S | S | S | S | S | S |

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

| Course Code | 13C | QUANTITATIVE TECHNIQUES FOR FINANCE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge in Statistics and Operations Research | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are:

1. To understand the various applications used in QT for finance decision
2. To apply the various Quantitative Techniques to solve business problems
3. To determine and evaluate the project to minimize the cost and time
4. To be able to select the best course of action and to improve the professional skills for their business

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the basic theory of probability and applications of theoretical distribution in finance | K2 |
| 2 | Know the role and applications of queuing theory, simulation and time series in business for financial analysis. | K3 |
| 3 | Analyze and interpret the various index numbers in business and to know the economic and business index in India. | K4 |
| 4 | Determine and evaluate the project to minimize the cost and time through CPM. | K5 |
| 5 | Apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized lose and maximize the profit. | K6 |

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

| Unit:1 | Probability Theory and Distribution | 12 Hours |
|---|---|---|

Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison and normal – Simple problems applied to finance.

| Unit:2 | Queuing Theory and Time Series Analysis | 12 Hours |
|---|---|---|

Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis.

| Unit:3 | Index Number and Its Applications | 10 Hours |
|---|---|---|

Index numbers – concepts – simple and weighted index numbers – Economic and business index numbers published in India

| Unit:4 | Network Analysis | 12 Hours |
|---|---|---|

Network Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float - Distinction Between PERT and CPM.

| Unit:5 | Inventory Management and Game Theory | 12 Hours |
|---|---|---|

Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method,

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert lectures, online seminars - webinars | | |
| | **Total Lecture Hours** | **60 Hours** |

**Note: Question paper shall cover 40% theory and 60% Problems.**

**Books for Study**

| | |
|---|---|
| 1 | **C.R.Kothari**, (2019)"Quantitative Techniques", Vikas Publications, New Delhi |
| 2 | **V.K. Kappor**, (2018) "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi, |

**Books for Reference**

| | |
|---|---|
| 1 | **E.A. Parameswara Gupta (2019)** Operations Research & Quantitative Techniques, Himalaya Publishing House Pvt. Ltd, Mumbai. |
| 2 | S.P. Gupta (2019), "Statistical Methods", S.Chand & Sons Publisher, New Delhi. |

**Note: Question Paper shall cover 40% Theory and 60% Problems.**

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://youtu.be/owLT5KDrqAs |
| 2 | **E-book:** P.K. Gupta and DS Hira, Operations Research, S. Chand Publishing, New Delhi |

Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | M | S | M | M | S | S | S | M | S | S |
| **CO2** | S | S | S | M | S | S | S | S | S | M |
| **CO3** | S | S | S | S | S | S | S | S | S | S |
| **CO4** | S | S | S | S | S | S | S | M | S | S |
| CO5 | S | S | S | S | S | S | M | M | M | M |

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

| Course code | 13D | OBJECT ORIENTED PROGRAMMING WITH C++ | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | - | - | 4 | 4 |
| Pre-requisite | | Basic practical knowledge on C++ | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of the program are to

1. Present an overview on c++ structured programming methods and apply them in various business fields based on the given problem.
2. Understand the basic concepts of C++ programming language.
3. Identify the classes and objects and able to create the class specification for the given actual problem.
4. Apply the data files operation techniques and solve the given problems in a practical manner.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Know the basic concepts of c++ programming language and apply them to solve the real business problem | K2 & K3 |
| 2 | Know and understand the C++ statements and motivate the students to make use of the statements | K1,K3 & K4 |
| 3 | Identify the class structure and develop the program | K1 & K6 |
| 4 | Develop the program by applying the concept of OOPs | K3&K6 |
| 5 | Apply the data file operation technique and evaluate the program in a practical manner | K3 & K6 |

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

**List of Programs**

| | | |
|---|---|---|
| | 1. Program using basic data types and c++ statements.<br>2. Program using the concept of int and void main concepts.<br>3. Program using the conditional statements.<br>4. Program using the looping statements.<br>5. Program using concept of array.<br>6. Program using different functions.<br>7. Program using the concept of classes and object.<br>8. Program using inheritance.<br>9. Program using the operator overloading function.<br>10.Program using data file operations. | |
| | **Total Lecture Hours** | **60 Hours** |

**Books for Study**

| | |
|---|---|
| 1 | K.R.Venugopal, Raj kumar, T.Ravishanker, “Mastering C++”, Tata McGraw Hill Publishing Company Ltd, Noida, UP |
| 2 | E.Balagurusamy, “Object Oriented Programming with C++”, Tata McGraw Hill Publishing Company Ltd, Noida, UP |

**Books for Reference**

| | |
|---|---|
| 1 | D.Ravichandran, “Programming with C++”, Tata McGraw Hill Publishing Company Ltd, Noida, UP |
| 2 | Herbert Schildt, “C++: The Complete Reference”, Tata McGraw-Hill Publishing Company Ltd, Noida, UP |

| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
|---|---|
| 1 | https://www.youtube.com/watch?v=Asap1SRlnSQ |
| 2 | https://www.youtube.com/watch?v=PQsB49MY4hQ |
| 3 | https://www.youtube.com/watch?v=NIWwJbo-9_8 |

**Note: 100% Practical**

Course Designed by: Dr.M.Anbukarasi / E-Mail ID: anbujan2011@gmail.com

| Mapping with Programme Outcomes | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | S | M | S |
| **CO2** | S | S | S | M | S | S | S | S | S | S |
| **CO3** | S | S | S | S | S | S | S | S | M | S |
| **CO4** | S | S | S | M | S | S | S | S | S | M |
| **CO5** | S | S | S | S | S | S | S | S | M | S |

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

| Course code | 13E | FINANCIAL INSTRUMENTS AND SERVICES | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge in Financial Services | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

It aims to facilitate students to acquire knowledge about various fundamentals of Financial **Instruments and services** and its functions in business and stock market. And also gain familiarity on merchant banking, venture capital industry.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Get fundamental knowledge about money market, capital market and financial services. | K2 |
| 2 | Acquire awareness about mutual funds and mutual fund industry in India; apply the knowledge in developing database for business concerns. | K3 |
| 3 | Get familiarity about Merchant Banking, Venture Capital Industry in India, and International Experiences in Venture Capital Financing. | K3 |
| 4 | Understand the factoring, advantages and disadvantages of factoring and factoring in India | K4 |
| 5 | Get knowledge about credit rating, credit cards, hire purchase and leasing | K5 |

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

| Unit:1 | Financial Instruments | 10 Hours |
|---|---|---|

Financial Instruments – Definition– Features – Classification – Money Markets – Call Money Market – Treasury Bills Market – Commercial Bills Market - Short term loans ; Capital Market – Industrial Securities Market – Govt. Securities - Long term loans ; Financial Services – Features – Classification – Importance - New Financial Product and Services.

| Unit:2 | Mutual Funds | 11 Hours |
|---|---|---|

Mutual Funds in India – Definition – Features - Types – Risk in mutual Funds – Organization of the fund - Performance evaluation of Mutual Funds – Merits and Demerits of Investing in Mutual Funds - Mutual Fund Industry in India.

| Unit:3 | Merchant Banking and Venture Capital | 11 Hours |
|---|---|---|

Merchant Banking – Meaning - Definition - Scope – Functions of Merchant Banking - Qualities of Merchant Bankers - Problems of Merchant Bankers - Guidelines for Merchant Banker. Venture Capital - Meaning - Definition - Features - Dimensions of venture Capital - Importance of Venture Capital - Venture Capital Industry in India - Guidelines.

| Unit:4 | Factoring | 13 Hours |
|---|---|---|

Factoring – Meaning – Definition – Process of factoring - Types of Factoring – Functions of Factoring – Advantages and challenges of Factoring – Factoring in India - International factoring.

| Unit:5 | Credit Rating and Credit Cards | 13 Hours |
|---|---|---|

Credit Rating - Meaning - Definitions - Objectives - Credit Rating Agencies in India - Rating Methodology - Benefits and limitation of Rating - SEBI Guidelines for rating. Credit Cards –Meaning - Types of Credit Cards - Parties to a Credit Cards - Procedure at the time of purhcase at member establishment - Procedure for reimbursement - Benefits of Credit Cards - Demerits of Credit Cards.

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert lectures, Online Seminars - Webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | Nalini Prava Tripathy, "Financial Services", PHI Learning Private Limited, 2007 |
| 2 | E.Gordan & K.Natarajan, "Financial Markets and Services", Himalaya Publishing House, 2016 |

| **Books for Reference** | |
|---|---|
| 1 | M.Y.Khan, "Financial Services", Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019 |
| 2 | Dr. D.Joseph Anbarasu & Others, "Financial Services", S.Chand & Sons Publisher, New Delhi, 2007 |
| 3 | Dr.S.Gurusamy, "Financial Services and Markets", Vijay Nicole Imprints Pvt Ltd, Chennai, 2015 |

| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | Nil |

Course Designed By: Dr.M.Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | M | M | M |
| **CO2** | S | S | S | S | S | S | S | M | M | M |
| **CO3** | S | S | S | S | S | S | S | M | M | M |
| **CO4** | S | S | S | S | S | S | S | M | M | M |
| CO5 | S | S | S | S | S | S | S | M | M | M |

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

| Course code | 1EA | ORACLE AND RDBMS | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | Fundamentals of Programming Languages | Syllabus Version | 2023 - 24 | | |

**Course Objectives:**

The main objectives of this course are to:

1. It aims to facilitate the student to understand the various functionalities of oracle and RDBMS, software and perform many operations related to creating, manipulating, maintaining data base for real-world applications and to understand various designing concepts, storage methods, querying and managing the database.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the database concepts and design. | K2 |
| 2 | Applying basic components in oracle 8 for developing a programme. | K3 |
| 3 | Analyse the sub queries and nested queries for developing a programme | K4 |
| 4 | Know the importance of control structures in PL/SQL for developing a database. | K5 |
| 5 | Create the cursors, exceptions, procedures, functions and packages | K6 |

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

| Unit:1 | Database Concepts | 10 Hours |
|---|---|---|

Database concepts: A relational Approach – Database Management Systems (DBMS)– Relational Database Model – Integrity rules – Theoretical Relational Languages - Database Design: Data Modeling and Normalization.

| Unit:2 | Oracle 9i | 11 Hours |
|---|---|---|

Oracle 9i: An overview - Personal Databases – Client / Server Databases – Structured Query Language (SQL) – Oracle Tables: Data types – Constraints – Types of Constraints - Creating an Oracle Table – Displaying Table Information – Altering an Existing Table – Dropping a Table – Renaming a Table – Truncating a Table – Spooling .Working with tables: Data Management and retrieval – Functions and. Grouping.

| Unit:3 | Multiple Tables and Subquery | 11 Hours |
|---|---|---|

Multiple Tables: Joins and Set Operations: Join – Types of Joins – SET Operators. Sub Queries: Nested Queries – Sub Query - Advanced Features: Objects, Transactions and Data Control – Views – Sequences – Synonyms – Index – Transactions - Controlling Access – Object privileges.

| Unit:4 | PL / SQL -A Prorgrammng Language | 13 Hours |
|---|---|---|

PL / SQL : A Programming Language: History of PL / SQL – Fundamentals of PL/SQL – Data types – Variable declaration - Control Structures and Embedded SQL: Control Structures – Nested Blocks – Data Manipulation in PL/SQL - Transaction Control Statements.

| Unit:5 | PL / SQL Cursors and Exceptions | 13 Hours |
|---|---|---|

PL / SQL Cursors and Exceptions: Cursors – Implicit Cursors – Explicit Cursors - Explicit Cursor Attributes – Implicit Cursor Attributes – Cursor for Loops – Exceptions – Types of Exceptions – PL/SQL Named Blocks : Procedure, Function, Packages and Triggers.

| Unit:6 | Contemporary Issues | 2 Hours |
|---|---|---|

Expert lectures, online seminars – webinars

| Total Lecture Hours | 60 Hours |
|---|---|

| **Books for Study** |
|---|
| Nilesh Shah, "Database Systems Using Oracle", Second Edition, PHI Learning Private Limited, New Delhi, 2004 |
| Abraham Silberschatz Henry F.KorthS.Sudarshan, "Database System Concepts", Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019 |
| **Books for Reference** |
| Alexis Leon, Mathews Leon, "Essentials of Database Management Systems", Vijay Nicole Imprints Pvt Ltd, Chennai, 2005 |
| Raghu Ramakrishnan& Johannes Gehrke, "Database Management Systems", Tata McGraw Hill Publishing Company Limited, Noida, UP, 2003 |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| https://swayam.gov.in/nd1_noc20_cs60/preview |
| https://swayam.gov.in/nd2_nou20_lb06/preview |
| https://swayam.gov.in/nd2_aic20_sp36/preview |
| Course Designed By: Dr.M.Dhanabhakyam / E-Mail ID: dhana_giri@rediffmail.com |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | M | M | M |
| **CO2** | S | S | S | S | S | S | S | M | M | M |
| **CO3** | S | S | S | S | S | S | S | M | M | M |
| **CO4** | S | S | S | S | S | S | S | M | M | M |
| CO5 | S | S | S | S | S | S | S | M | M | M |

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

| Course code | 1EB | DATA MINING AND DATA WAREHOUSING | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | Basic Knowledge in Database | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Make the Student aware about the Data Warehouse Concept.
2. Induce the student to learn about Data warehouse Architecture.
3. Make the student familiarize with Data Mart and Dimensional modeling.
4. Gain knowledge on Data mining.
5. Comprehend the knowledge in Data mining tools and techniques.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Remember the concept of Data warehousing and differentiate from databases. | K1 |
| 2 | Explain and evaluate the data warehouse Architecture. | K2 & K4 |
| 3 | Understand the concept of Data Mart and Dimensional Modeling. | K2 |
| 4 | Remember and comprehend the data mining concept. | K1 & K2 |
| 5 | Evaluate and apply the different tool and techniques of Data mining. | K5 & K3. |

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

| Unit:1 | DATA WAREHOUSE OVERVIEW | 11 Hours |
|---|---|---|

Data warehouse: definition - history of data warehouse - features of data warehouses - characteristics of data warehouse - goals of data warehousing- principles of data warehousing - need for data warehouse - benefits of data warehouse - need for separate data warehouse - difference between database and data warehouse - applications of data warehouses - components of data warehouse- data staging component.

| Unit:2 | DATA WAREHOUSE ARCHITECTURE | 10 Hours |
|---|---|---|

Data warehouse architecture - properties of data warehouse architectures - types of data warehouse architectures- three-tier data warehouse architecture - ETL (extract, transform, and load) process - selecting an ELT tool- Difference between ETL and ELT types of data warehouses - data warehouse modeling - data modeling life cycle - types of data warehouse models- data warehouse design - data warehouse implementation- implementation guidelines - meta data - necessary of metadata in data warehouses - types of metadata- metadata repository - benefits of metadata repository.

| Unit:3 | DATAMART & DIMENSIONAL MODELDING | 11 Hours |
|---|---|---|

Data Mart- Reasons for creating a data mart- Types of Data Marts- Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart. - Dimensional Modeling-Objectives of Dimensional Modeling- Advantages of Dimensional Modeling - Elements of Dimensional Modeling - Dimension Table- Multidimensional Data Model-Data Cube.

| Unit:4 | DATA MINING | 13 Hours |
|---|---|---|

**Data Mining:** Definition - History of Data Mining- Features Of Data Mining - Types of Data Mining - Data Mining Vs Data Warehousing- Advantages and Disadvantages of Data Mining - Data Mining Applications - Challenges of Implementation in Data mining - Steps involved in Data Mining - Classification of Data Mining Systems.

| **Unit:5** | **Tools and Techniques** | **13 Hours** |
|---|---|---|
| Data Mining Tools & Techniques - Data Mining Implementation Process - Data Mining Architecture - Clustering in Data Mining - Different types of Clustering - Text Data Mining - Bitcoin Data Mining - Data Mining Vs Big Data - Data Mining Models - Trends in Data Mining. | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Expert Lectures, Online Seminars – Webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

**Note: Question paper shall cover 100% theory.**

**Books for Study**

| | |
|---|---|
| 1 | Golfarelli,"Data Warehouse Design" McGraw-Hill Education (India) Pvt Limited, Mumbai, 2019. |
| 2 | Gordon S. LinoffMichael J. A. Berry., "Data Mining Techniques: For Marketing, Sales, and Customer Relationship Management", Gildan Media, 2018. |

**Books for Reference**

| | |
|---|---|
| 1 | Berson, Alex., & Smith,Stephen.,"DATA WAREHOUSING, DATA MINING, & OLAP", McGraw Hill Education, Mumbai,2017. |
| 2 | Han, Jiawei, Kamber, Micheline.,Pei,Jian.,"Data Mining: Concepts and Techniques", Elsevier Science, 2011. |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

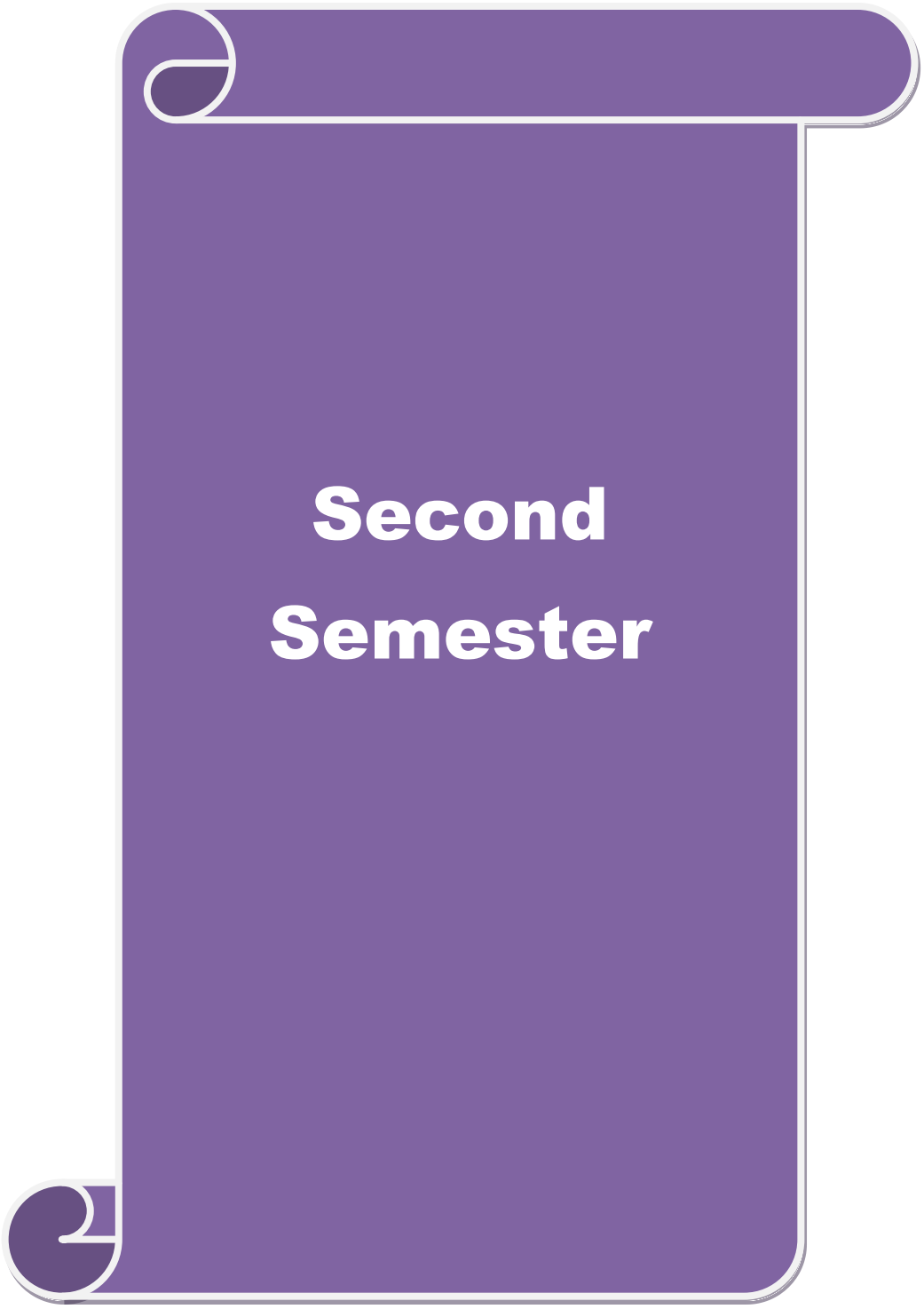
| | |
|---|---|
| 1 | https://www.javatpoint.com/data-warehouse |
| 2 | https://www.javatpoint.com/data-mining |

Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S | M | S | S | M | S |
| **CO2** | S | S | S | S | S | S | M | S | S | M |
| **CO3** | S | S | S | S | S | S | M | S | S | S |
| **CO4** | S | S | S | S | S | S | S | S | S | M |
| **CO5** | M | S | S | S | S | S | M | S | M | S |

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


Second
Semester

| Course code | 23A | COST AND MANAGEMENT ACCOUNTING | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| **Pre-requisite** | | Knowledge in basics of Cost and Management Accounting | **Syllabus Version** | | **2023 - 24** | |

**Course Objectives:**

The main objectives of this course are to:

1. Facilitate the students about various tools and techniques available in Management Accounting
2. Give in-depth knowledge about the preparation of cost sheet and Marginal Costing Techniques
3. Familiarize Activity based Costing
4. Enrich the students about the variances of standard costing
5. Equip them in the preparation of various budgets

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Relate and select appropriate tools for managerial decision making | K2&K3 |
| 2 | Construct cost sheet and apply various techniques using marginal costing technique for managerial decision making | K3&K6 |
| 3 | To illustrate ABC and evaluate Activity Based Costing report | K2 &K5 |
| 4 | To apply the standard costing techniques and evaluate the causes for variance in different elements of cost | K5 |
| 5 | To develop different budgets required for the different concerns | K6 |

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

| **Unit:1** | **Management Accounting** | **16 Hours** |
|---|---|---|

Management Accounting – Definition, Nature and Scope – Functions – Role of Management Accountant – Tools of Financial Analysis and Planning – Ratio, Fund Flow and Cash Flow Analysis

| **Unit:2** | **Activity Based Costing** | **10 Hours** |
|---|---|---|

Activity Based Costing – (ABC) – meaning – Concept of ABC – need for ABC- Stages of ABC: Tracing cost to activities- tracing cost from activities to products- preparation of ABC Product profitability report. (Theory Only).

| **Unit:3** | **Standard Costing** | **6 Hours** |
|---|---|---|

Standard Costing – Setting the standards – Variance Analysis and Reporting – Material, Labour, Overhead – Sales and Profit Variance - Reporting and investigation of variances.

| **Unit:4** | **Budgeting and Budgetary Control** | **14 Hours** |
|---|---|---|

Budget and Budgetary Control Forecasting Vs. Budget – Preparation of Functional Budget – Types of Budgets – Zero Base Budgeting, Programme Budgeting and Performance Budgeting.

| **Unit:5** | **Cost Volume Profit Analysis** | **12 Hours** |
|---|---|---|

Cost Concept – Absorption Vs Variable Costing – Cost Center – Profit Center - Preparation of Cost Sheet - Marginal Costing – Break - Even and CVP Analysis and Decision Making. Application of Marginal Costing in Managerial Decision Making

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| online seminars – webinars-quiz-online assignments | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |
| **Note: Question Paper shall cover 40% Theory and 60% Problems.** | | |
| **Books for Study** | | |
| 1 | S.P.Jain & R.L.Narang, "Advanced Cost Accounting", Kalyani Publishers, Ludhiana, 2018 | |
| 2 | Sharma shashi k.Gupta and R.K.sharma, "Management Accounting, "Kalyani Publishers, 2016 | |
| **Books for Reference** | | |
| 1 | Dr. S.N.Maheswari, "Cost and Management Accounting", Sultan Chand & Sons Publisher, New Delhi, 2012 | |
| 2 | Murthy & Gurusamy, Management Accounting, Vijay Nichole Imprints (P) Limited, Chennai, 2010 | |
| | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | |
| 1 | https://www.youtube.com/watch?v=_z4-7xr6ur8 | |
| 2 | https://www.youtube.com/watch?v=0OJ2PIGiwJE | |
| 3 | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 | |
| | | |
| Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com | | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | M | S | S | S | S | S | S | S |
| **CO2** | S | S | M | S | S | S | S | S | S | S |
| **CO3** | S | S | M | S | S | S | S | S | S | S |
| **CO4** | S | S | M | S | S | S | S | S | S | S |
| CO5 | S | S | M | S | S | S | S | S | S | S |

*S - Strong; M - Medium; L – Low

| Course code | 23B | INTRODUCTION TO PYTHON | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | | - | 4 |
| Pre-requisite | | Basic knowledge on Python | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of the program are to

1. Know the basic concepts of Python programming language and help the students to understand how this Programming language differs from others.
2. Get the knowledge about the conditionals and iteration statements in python.
3. Develop the simple programs using python language using control statements.
4. Make the students to understand the data structures – lists, tuples and dictionaries.
5. Understand the python data file handling and the exception handling techniques.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain and identify the Python programming data types, environment setup and python language applications. | K2 & K3 |
| 2 | Know the conditionals and iteration of python language. | K3 |
| 3 | Know and understand the function and arrays of python language and motivate the students to make use of such functions in different applications. | K1,K3 & K4 |
| 4 | Understand lists, tuples and dictionaries and motivate the students to make use of them | K3 & K4 |
| 5 | Apply the data file operation technique and evaluate the program in a practical manner | K3 & K6 |

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

| Unit:1 | Introduction to Python | 10 Hours |
|---|---|---|

Introduction to Python Language: Features of Python language, Applications and Implementation of Python and Environment setup. Data types: Int, float, Boolean, string, and list: variables, expressions: Boolean values and operators- statements, precedence of operators, comments; modules, functions--- function and its use, flow of execution, parameters and arguments.

| Unit:2 | Conditionals and Iteration statements | 10 Hours |
|---|---|---|

Control flow statements : Conditionals : conditional (if), alternative (if-else), chained conditional (if-elif-else); Iteration: while, for, break, continue.

| Unit:3 | Python Functions and Arrays | 12 Hours |
|---|---|---|

Return values, parameters, local and global scope and function composition. String: string slices, functions and methods. Python Arrays, Access the Elements of an Array, array methods.

| Unit:4 | Lists and Tuples | 14 Hours |
|---|---|---|

Python Lists: Creating lists, accessing values in lists, updating and deleting the list elements, list slices, built- in list functions and methods., Tuples: tuple assignment, tuple as return value, tuple comprehension; Dictionaries: methods and operations, comprehension

| **Unit:5** | **Python file and exception handling** | **12 Hours** |
|---|---|---|
| Text files: creating, deleting and renaming files: reading and writing files, Errors and exceptions: handling exceptions: try….except…else modules: date time, time, OS , calendar, and math module. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Online Assignments-Online Seminar- Quiz | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | E. Balaguruswamy, “Introduction to Computing and Problem Solving Using Python”McGraw Hill Education India Private Limited,2017 |
| 2 | Martin C. Brown,“Python: The Complete Reference”, Fourth edition, McGraw Hill Education, 2018. |
| **Books for Reference** | |
| 1 | Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition, Pearson Education, 2016 |
| 2 | Downey, A. et al., “How to think like a Computer Scientist: Learning with Python”, John Wiley, 2015. |

| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | https://www.youtube.com/watch?v=Asap1SRlnSQ |
| 2 | https://www.youtube.com/watch?v=PQsB49MY4hQ |
| 3 | https://www.youtube.com/watch?v=NIWwJbo-9_8 |

Course Designed by: Dr.M.Anbukarasi / E-Mail ID: anbujan2011@gmail.com

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | S | M | S |
| **CO2** | S | S | S | M | S | S | S | S | S | S |
| **CO3** | S | S | S | S | S | S | S | S | M | S |
| **CO4** | S | S | S | M | S | S | S | S | S | M |
| **CO5** | S | S | S | S | S | S | S | S | M | S |

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

| Course code | 23C | DIRECT TAX | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Knowledge of Income Tax Law and Authorities | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are:

1. To know the basics of Income Tax Act and its implications.
2. To understand the various provisions and how to compute taxable income of an individual..
3. To assess the various sources of income and the tax provision.
4. To understand the Income tax authorities, TDS and e-filing procedures.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | To understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Scope of Total Income, Capital, Revenue & Exempted Incomes. | K1 |
| 2 | To understand the tax provisions and computations of taxable income from salary. | K3 |
| 3 | To learn the provisions and computations of taxable income from Profits and Gains of Business or Profession and capital gain. | K4 |
| 4 | To determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals | K5 |
| 5 | To study and remember the Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing | K6 |

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

| | | |
|---|---|---|
| **Unit:1** | **Introduction of IT and Residential status** | **10 Hours** |

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue receipts and Expenditure – Exempted Incomes.

| | | |
|---|---|---|
| **Unit:2** | **Income from salary and House property** | **12 Hours** |

Computation of Income from Salaries and Income from House Property.

| | | |
|---|---|---|
| **Unit:3** | **Income from Business or Profession and Capital Gain** | **10 Hours** |

Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.

| | | |
|---|---|---|
| **Unit:4** | **Income from other sources and Assessment of Individual** | **12 Hours** |

Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

| | | |
|---|---|---|
| **Unit:5** | **Assessment Procedure and E-filing** | **14 Hours** |

Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2 Hours** |

Expert Lectures, Online Seminars - Webinars

| | | |
|---|---|---|
| | **Total Lecture Hours** | **60 Hours** |

| | |
|---|---|
| **Note: Question Paper shall cover 40% Theory and 60% Problems** | |
| **Books for Study** | |
| 1 | Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, Latest Edition, New Delhi, 2022. |
| 2 | Vinod K.Singhania, Monica Singhania, Students Guide to Income Tax. Taxman Publications Pvt. Ltd, New Delhi, 2022. |
| | |
| **Books for Reference** | |
| 1 | H.C.Mehorotra, "Income Tax Law & Practice", Prentice Hall Pvt Ltd, New Delhi, 2022 |
| 2 | Dingar Pagare, "Tax Laws", S.Chand & Sons Publisher, New Delhi, 2022 |
| **Note: Question Paper shall cover 40% Theory and 60% Problems.** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf |
| | |
| Course Designed By: Dr. P. Chellasamy, Professor / E-Mail ID: drchellamsamy@gmail.com | |

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | M | S | M | M | S | S | S | M | S | S |
| **CO2** | S | S | S | M | S | S | S | S | S | M |
| **CO3** | S | S | S | S | S | S | S | S | S | S |
| **CO4** | S | S | S | S | S | S | S | M | S | S |
| CO5 | S | S | S | S | S | S | M | M | M | M |

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

| Course code | 23D | BANKING 4.0 | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Prerequisite | | Basic ideas on Banking Practices | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Describe the Banking sphere and changes introduced by Fintech companies in Banking.
2. Disseminate recent technologies used in the Banking sector to students.
3. Make the student acquainted with the digital lending process.
4. Create an idea about the Crypto Assets.
5. Cultivate the need and importance of Cyber security among students.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Remember the Banking sphere and understand the evaluation of Fintech Companies in Banking. | **K1 & K2** |
| 2 | Understand the different technologies used in Banking | **K2** |
| 3 | Grasp the full landscape of Digital lending products and understand the changes brought in by fintech companies in the lending space. | **K2** |
| 4 | Comprehend the new digital currencies and recent payment methods adopted for speedy transfer of funds. | **K2** |
| 5 | Expand to knowledge in cyber security threats in the Banking sphere. | **K2** |

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

| **Unit:1** | **Overview on Banking 4.0** | **11 Hours** |
|---|---|---|

**Banking:** Meaning - Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking - New Economics of Digital Banking.

| **Unit:2** | **Blockchain / AI in Banking** | **10 Hours** |
|---|---|---|

Distributed Ledger Technology - Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Difference between DLT and Blockchain - Benefit of Blockchain and DLT - Uses of Blockchain in banking - Unlocking the potential of Blockchain - role of DLT in financial services.

AI in Banking: Future of AI in Banking - Why Bank needs AI - Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI.

Cloud banking - Meaning - Benefits in switching to Cloud Banking.

| **Unit:3** | **Digital Lending Taxonomy** | **11 Hours** |
|---|---|---|

**Digital Lending:** Meaning - Digital Lending Eco-System - Evolution of the digital lending landscape in India - Driving Factors & Key Benefits - FinTech lending overcomes the challenges of conventional lending - Opportunities for FinTech lenders - Driving innovation and competition in the lending sector - Current digital lending models in India - AI and ML's role in next-generation lending - FinTech lending and its potential impact on market lenders -Regulatory environment for digital Lending.

| **Unit:4** | **New Paradigm in Banking** | **13 Hours** |
|---|---|---|
| | | |
| Blockchain-Based Currency: Decentralized Crypto assets: Bitcoin - Ethereum - Centralized Crypto assets: Central Bank Digital Currencies ("CBDCs").<br>Digital Payment: Understanding Digital Payment - Types of Digital Payment Methods - Benefits of digital payments. | | |
| **Unit:5** | **Cyber security in Digital Banking** | **13 Hours** |
| 1. **Cyber Security:** Cyber security threats faced by banks - Importance of cyber security in banking - Recommendation for banks to deal with cyber threats - Emerging trends and challenges in cyber security. | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Expert Lectures, Online Seminars – Webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |
| **Note: Question paper shall cover 100% theory.** | | |
| **Books for Study** | | |
| 1 | King, Brett., "BANK 4.0:Banking everywhere, never at a bank ", Marshall Cavendish International (Asia) Pte Ltd, USA, 2019. | |
| 2 | Wewege, Luigi., & Michael,C. Thomasett," THE DIGITAL BANKING REVOLUTION", Walter de Gruyter Inc., Boston/Berlin, 2020. | |
| | | |
| **Books for Reference** | | |
| 1 | Skinner, Chris., " DIGITAL BANK STRATEGIES TOLAUNCH OR BECOME A DIGITAL BANK" Marshall Cavendish Business, Singapore,2014. | |
| 2 | Indian Institute of Banking & Finance,"Digital Banking", New Delhi, Taxmann Publications Pvt. Ltd,2019. | |
| | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | |
| 1 | https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=1189 | |
| 2 | https://www.pwc.in/assets/pdfs/consulting/financial-services/fintech/publications/a-wider-circle-digital-lending-and-the-changing-landscape-of-financial-inclusion.pdf | |
| | | |
| Course Designed By: S.Arun kumar / E-Mail ID: s_arunkumar@yahoo.com | | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | M | S | S | M | S |
| **CO2** | S | S | S | S | S | S | M | S | S | M |
| **CO3** | S | S | S | S | S | S | M | S | S | S |
| **CO4** | S | S | S | S | S | S | S | S | S | M |
| **CO5** | M | S | S | S | S | S | M | S | M | S |

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

| Course Code | 23E | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge in Investment Management | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Become familiar with various Investment avenues, Portfolio Construction as well as the risk and return associated with various stock.
2. Acquire a thorough knowledge in valuation models.
3. Learn about long-term and short-term investment analysis tools.
4. Familiarize with Portfolio theories.
5. Gain knowledge in Portfolio performance and risk adjusted methods.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Remember and comprehend the various investing options, how to structure a portfolio and the risks and rewards associated with each options. | **K1 & K2** |
| 2 | Understand the Equity Shares, Preference Shares and Bonds valuation | **K2** |
| 3 | Construct a portfolio using fundamental and Technical analysis | **K6** |
| 4 | Understand and apply the Portfolio Theories in portfolio construction. | **K2 & K3** |
| 5 | Evaluate the portfolio performance and able to make the necessary changes in portfolio. | **K5 & K3** |

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

| Unit:1 | Investment Management | 15 Hours |
|---|---|---|

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management - Risk: Definition - Systematic versus Non-systematic Risk - Measurement of Risk - Risk and Expected Return - Risk-Return Relationship of different stock - Portfolio and Security Returns - Return and Risk of Portfolio - Portfolio Diversification and Risk.

| Unit:2 | Valuation of Equity, Preference Shares & Bonds | 10 Hours |
|---|---|---|

Bond: Introduction – Reasons for issuing Bonds – Bond Features – Types of Bonds – Determinants of bond safety -Bonds Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds - Macaulay Duration and Modified duration. Preference Shares: Introduction – Features of Preference shares – Preference Shares Yield – Holding Period Return – Yield to Call - Concept of Present Value - Equity Share Valuation Model.

| Unit:3 | Fundamental & Technical Analysis | 13 Hours |
|---|---|---|

Fundamental Analysis: Objectives - Economic Analysis – Industry Analysis – Company Analysis - Technical Analysis: Meaning of Technical Analysis – Assumptions – Pros and cons of technical analysis - Difference between technical analysis and fundamental analysis – Dow Theory - Types of Charts – Chart Patterns - Trend Analysis – Support Line and Resistance Line - Volume Analysis - Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative strength Index – Bollinger Band – Elliott wave theory.

| Unit:4 | Portfolio Theories | 10Hours |
|---|---|---|
| Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe's Single index portfolio selection method - Capital Asset Pricing Model (CAPM). | | |
| | | |
| **Unit:5** | **Portfolio Performance Evaluation and Revision** | **10 Hours** |
| Portfolio Performance Evaluation - Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Expert lectures, online seminars – webinars – Class with live charts | | |
| | Total Lecture Hours | 60 Hours |

**Note: Question Paper shall cover 70% Theory 30% Problem**

Books for Study

| | |
|---|---|
| 1 | Kevin., S "Security Analysis and Portfolio Management" New Delhi, PHI Learning Pvt Ltd, 2015. |
| 2 | Chandra, Prasanna.,"Investment Analysis and Portfolio Management", New Delhi, Tata McGraw Hill Publishing Company Ltd, 2017. |
| 3 | Bhalla V.K., "Investment Management" New Delhi, S. Chand& Co Ltd, 2019. |
| 4 | Ranganathan M. and Madhumathi R., Security Analysis and Portfolio Management, Pearson, 2012 (2/e). |

Books for Reference

| | |
|---|---|
| 1 | Avadhani, V.A., "Security Analysis and Portfolio Management", Mumbai, Himalaya Publishing House,2016 |
| 2 | Punithavathy Pandian, "Security Analysis and Portfolio Management", New Delhi,Vikas Publishing House Pvt Ltd, 2013 |
| 3 | Fischer D. E., Security Analysis and Portfolio Management, Pearson education, 1995. |

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

| | |
|---|---|
| 1 | https://archive.nptel.ac.in/courses/110/105/110105035/ |
| 2 | https://archive.nptel.ac.in/courses/110/107/110107154/ |

Course Designed By: S. Arun Kumar / E-Mail ID: s_arunkumar@yahoo.com

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | M | S | M | M | S | S | S | M | S | S |
| **CO2** | S | S | S | M | S | S | S | S | S | M |
| **CO3** | S | S | S | S | S | S | S | S | S | S |
| **CO4** | S | S | S | S | S | S | S | M | S | S |
| CO5 | S | S | S | S | S | S | M | M | M | M |

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

| Course Code | 2EA | ENTERPRISE RESOURCE PLANNING | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | None | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

It aims to facilitate the students to understand the theory behind the design and development of an integrated software system for an enterprise.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the concepts and advantages of ERP. | K2 |
| 2 | Analyze the various types of risks in ERP. | K4 |
| 3 | Understand the various types of technologies used in ERP. | K2 |
| 4 | Assess the ERP market place and Market place dynamics. | K5 |
| 5 | Evaluate the future directions in ERP. | K5 |

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

| Unit:1 | Introduction to ERP | 11 Hours |
|---|---|---|

Enterprise an Overview: Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- A Brief History of ERP - Reasons for the Growth of ERP Market - Advantages of ERP.

| Unit:2 | Risk of ERP and Benefits of ERP | 10 Hours |
|---|---|---|

Risks of ERP: People Issues - Process Risks - Technological Risks - Implementation Issues- Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

| Unit:3 | ERP Technologies | 13 Hours |
|---|---|---|

ERP and Related Technologies: Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.

| Unit:4 | ERP Market Place and Functional Modules | 13 Hours |
|---|---|---|

ERP Market Place and Market Place Dynamics: Market Overview - ERP Market Tiers. Market Place Dynamics - Industry - Wise ERP Market Share - ERP: The Indian Scenario. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications.

| Unit:5 | ERP Implementation | 11 Hours |
|---|---|---|

ERP Implementation: Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure.

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert lectures, online seminars - webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

**Books for Study**

| | |
|---|---|
| 1 | Alexis Leon, "Enterprise Resource Planning", Third Edition, Mcgraw Hill Education (India) Private Limited, New Delhi, 2014 |
| 2 | Rahul V Altekar, "Enterprise Wide Resource Planning- Theory And Practice", Prentice Hall Pvt Ltd, New Delhi, 2006 |

**Books for Reference**

| | |
|---|---|
| 1 | Vinod Kumar Garg and N,K,Ventitakrishnan, " Enterprise Wide Resource ", Prentice Hall Pvt Ltd, New Delhi, 2003 |
| 2 | Dr. SubodhKesharwani, "ERP Systems- Application, Experiences", Upsurge, PragatiPrakathan Publication, Meerut, 2018 |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

Nil

Course Designed By: Dr.M.Dhanabhakyam / E-Mail ID: dhana_giri@rediffmail.com

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S | S | S | M | M | M |
| **CO2** | S | S | S | S | S | S | S | M | M | M |
| **CO3** | S | S | S | S | S | S | S | M | M | M |
| **CO4** | S | S | S | S | S | S | S | M | M | M |
| **CO5** | S | S | S | S | S | S | S | M | M | M |

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

| Course code | 2EB | INSURANCE AND RISK MANAGEMENT | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | Broad understanding of Risk and Insurance as a means to manage it. | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Familiarize the basic concept, principles of insurance and role of IT in insurance industry.
2. Understand reforms of Indian insurance industry, private players to Indian insurance market, IRDA Regulations and licensing of insurance agents.
3. Develop an understanding of insurance industry and its types.
4. Lay a foundation of risk, risk management, and steps in risk management process.
5. Acquire knowledge in methods of risk management, control risk and tools for controlling Risk.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain the principles of insurance and differentiate re-insurance and double insurance | K1&K2 |
| 2 | Analyze the position of Indian insurance industry, reforms and licensing of insurance agents. | K4 |
| 3 | Classify the types of insurance policies and have knowledge on procedure for claiming Life. | K2 &K3 |
| 4 | Analyze the risk, apply risk management techniques to control risk | K4 |
| 5 | Able to identify measure and apply relevant method for risk management. | K3 |

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

| Unit:1 | Introduction to Insurance | 10 Hours |
|---|---|---|

Introduction to Insurance: Role of Insurance – Characteristics of Insurance – Fundamental Legal Principles of Insurance – Reinsurance: Meaning – Concept – Function of re-insurance – Double Insurance – IT in Insurance.

| Unit:2 | Indian Insurance Industry | 12 Hours |
|---|---|---|

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest.

| Unit:3 | Insurance Contract | 14 Hours |
|---|---|---|

Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group insurance: Meaning- Features-Advantage- Limitation- Eligible groups. Health and Social Insurance – Schemes. Procedure for claiming Life and Health Insurance.

| Unit:4 | Risk and Uncertainty | 12 Hours |
|---|---|---|

Introduction to Risk and Uncertainty: Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management Process – Objectives of Risk Management – Steps in Risk Management Process.

| Unit:5 | Risk Management and Control | 10 Hours |
|---|---|---|

Risk Management and Control – Methods of Risk management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Online seminars , online assignments– webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | Dr. P.K.Gupta, "Insurance and Risk Management", Himalaya Publishing House, Mumbai, 2016. |
| 2 | Alka Mittal and S.L Gupta, "Principles of Insurance and Risk Management", S.Chand & Sons Publisher, New Delhi, 2013. |
| | |
| **Books for Reference** | |
| 1 | Nalini Prava Tripathy and Prabir Pai, "Insurance – Theory and Practice", Prentice Hall Pvt Ltd, New Delhi, 2005. |
| 2 | Mark S. Dorfman, "Introduction to Risk Management and Insurance", Prentice Hall Pvt Ltd, New Delhi, 2005. |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://resource.cdn.icai.org/13526Module-%20II.pdf |
| 2 | https://resource.cdn.icai.org/13525Module-1.pdf |
| 3 | https://resource.cdn.icai.org/13527Module-III.pdf |
| | |
| Course Designed By: Dr. N.Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | M | S | M | S | S | S | S | S |
| **CO2** | S | S | M | S | S | S | S | M | S | S |
| **CO3** | S | S | M | S | S | M | S | S | S | S |
| **CO4** | S | S | M | S | S | S | S | S | S | S |
| **CO5** | S | S | M | S | S | S | M | S | S | S |

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

Third
Semester

| Course code | 33A | BUSINESS RESEARCH METHODS | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic ideas about Research and Knowledge of Statistics | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are:

1. To develop and understanding of the basic framework of the research process and various research designs and techniques
2. To identify the various sources of information for literature review and data collection
3. To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem
4. To write research reports and research proposal.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues | K1 |
| 2 | Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process | K2 & K3 |
| 3 | Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business / Industry | K4 & K5 |
| 4 | Write the research report and research proposal | K5 |
| 5 | Identify the overall process of designing a research study from its inception to report. | K6 |

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

| Unit:1 | Introduction and Research Design | 10 Hours |
|---|---|---|

Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

| Unit:2 | Sampling and Tools for Data Collection | 10 Hours |
|---|---|---|

Sampling – Methods and Techniques – Sample Size – Sampling Error – Fieldwork and Data Collection. Tools for Data Collection – Interview Schedule - Questionnaire – Observation, Interview and Mailed Questionnaire – Pilot Study and final Collection of Data.

| Unit:3 | Analyzing and Report Writing | 12 Hours |
|---|---|---|

Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding - Classification – Tabulation – Interpretations. Report Writing – Steps - Types of Reports.

| Unit:4 | Measuring the Relationship and Analyse the Impact | 14 Hours |
|---|---|---|

Measures of Central Tendency – Standard Deviation – Correlation - Simple, Partial and Multiple Correlation – Path Analysis – Auto Correlation – Regression Models – Ordinary Least Square Methods – Multiple Regression.

| Unit:5 | Testing of Hypothesis | 12 Hours |
|---|---|---|

Test of Significance –'t'Test - Large Sample and 'f' Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert lectures, online seminars – webinars - SPSS | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |
| **Note: Question Paper shall cover 60% Theory and 40% Problems** | | |
| **Books for Study** | | |
| 1 | **Cooper (2019)**, "Business Research Method", Tata McGraw Hill Publishing Company Limited, Noida, UP. | |
| 2 | **S.P. Gupta (2019)**, "Statistical Methods", S.Chand & Sons Publisher, New Delhi. | |
| | | |
| **Books for Reference** | | |
| 1 | **J.K.Suchdeva (2020)**, "Business Research Methodology", Himalaya Publishing House, Mumbai. | |
| 2 | **R.S.N. Pillai & V. Bagavathi (2020)**, "Statistics", S.Chand & Sons Publisher, New Delhi. | |
| | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | |
| 1 | https://nptel.ac.in/courses/121/106/121106007/ | |
| 2 | https://youtu.be/Ivk0SDrD4DM | |
| | | |
| Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com | | |

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | M | S | M | M | S | S | S | M | S | S |
| **CO2** | S | S | S | M | S | S | S | M | S | M |
| **CO3** | S | S | S | S | S | S | S | M | M | M |
| **CO4** | S | S | S | S | S | S | S | S | M | S |
| CO5 | S | S | S | S | S | S | S | S | M | M |

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

| Course code | 33B | SOFT SKILLS FOR MANAGERS | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic Knowledge in Writing and Speaking | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

- ✓ Equip the students with competencies to manage themselves in organizations with a scientific outlook towards communication.
- ✓ Develop career orientation through an understanding of Mock interviews and Group Discussion.
- ✓ Develop inter personal and intra personal skills of the students and Presentation skills.
- ✓ Facilitate an insight into the functioning of individuals and groups.
- ✓ Generate interest among students to face competitions with confidence.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the basics of Business Communication System and to know the different elements of communication. | **K2** |
| 2 | Enable the students to participate in the campus selection process with special focus on aptitude and Group Discussion. | **K6** |
| 3 | Create communication skills that integrate written, verbal and technical Communication | **K6** |
| 4 | Apply the professional behaviour to enter into the professional world. | **K3** |
| 5 | Analyze logically and solve the problems in professional life. | **K4** |

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

| Unit:1 | Introduction to Communication | 10 Hours |
|---|---|---|

Introduction- Role of Communication in Business – Objectives of Communication – The Process of Human Communication – Media of Communication Written Communication – Oral Communication – Face of Face Communication – Visual Communication – Audio Visual Communication Skills – Understanding Cultural Effects of Communication- Barriers of Communication.

| Unit:2 | Managing Organization Communication | 14 Hours |
|---|---|---|

Managing Organization Communication – Formal Communication – Informal Communication – Intra and Inter Personal Communication – Models for Inter Personal Communication – Group Discussion - Exchange Theory, Johari Window and Transactional Analysis. Managing Motivation to Influence Interpersonal Communication – Inter Personal Perception – Role of Emotion in Inter Personal Communication – Communication Styles Gateways to Effective Interpersonal Communication

| Unit:3 | Effective Listening and Speaking | 12 Hours |
|---|---|---|

Listening - Art of listening – Principles of listening, types of listening, Process of listening - guidelines for effective listening, types of listeners – difference between hearing and listening, qualities for a good listener. Interview, Types of interview; Techniques of interview. Power-point presentations – ways to make presentations effective.

| **Unit:4** | **Business Correspondence** | **12 Hours** |
|---|---|---|
| Business Writing Skills – Significance of Business Correspondence, Essentials of Effective Business Correspondence Business Letter – Structure and Forms, Oral Presentations – Stages involved in an effective presentation, selection of topic, content, aids, engaging the audience, Time management, Feedback, Mock Presentations -Meetings, Telephone Communication – Use of Technology in Business Communication, E-mail Messages. Report writing – Process of writing, Types of reports, graphical representation of data and interpretation. | | |
| | | |
| **Unit:5** | **Office and Personal correspondence** | **12 Hours** |
| Office communication - internal memos, office circulars. Secretarial Correspondence: Board meetings, letters to shareholders and debenture holders, to Registrar of Companies. Notice, agenda, minutes of meetings. Personal Correspondence: Preparation of curriculum vitae, job application, appointment letters, interview letters | | |
| | | |
| | **Total Lecture hours** | **60 Hours** |

| | |
|---|---|
| | |
| **Books for Study** | |
| 1 | Rentz, K., Lentz, P., & Das, A. (2020). *Business Communication: A Problem Solving Approach* (First edition). McGraw Hill. |
| 2 | Meenakshi Raman and Professor Sangeeta Sharma.( 2022,) Technical Communication Principles and Practice, Oxford University |
| 3 | Gupta, C. B. (2019). *Essential Business Communication*. Cengage Learning India Pvt. Ltd. |
| | |
| **Books for Reference** | |
| 1 | R.C. Sharma & Krishna Mohan *Business Correspondence and Report Writing*. Tata McGraw Hill Publishing Company Limited. |
| 2 | Bhardwaj, K. (2019). *Fundamentals of Business Communication*. Dreamtech Press. |
| 3 | C.R. Reddy ) *Business Communication* Dreamtech Press,2019. |
| 4 | Urmila Rai & SM Rai (*Business Communication (2022) Himalaya Publishing House*, n.d.). |
| 5 | Pustak, M. (n.d.). *Art And Science Of Business Communication 4Th Edition*. 2022, 4Th-Edition-PEARSON INDIA Books |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | NPTEL http://nptel.iitm.ac.in |
| 2 | http://www.mindtools.com/page8.html |
| Course Designed By: Dr. M. Sumathy / E-Mail ID: sumathivenky2018@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | M | S | S | S | S | S | M | S | S |
| **CO2** | S | M | S | S | S | S | S | S | S | S |
| **CO3** | S | S | S | S | S | S | M | S | S | S |
| **CO4** | S | M | S | S | S | S | S | S | M | S |
| CO5 | S | S | S | S | S | S | S | S | S | S |

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

| Course code | 33C | JAVA PROGRAMMING | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Fundamentals of Programming Languages | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. It facilitate the student to understand the basic concepts and element of HTML and the programming concepts of JAVA for developing JAVA based applications and applets through hands on training by applying the concepts of internet applications.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Applying the concepts of HTML tag for designing the web page. | K3 |
| 2 | Develop the JAVA program using Math functions. | K3 |
| 3 | Applying the concepts of operators and expressions for decision making, branching and looping. | K3 |
| 4 | Create the classes, objects and methods. | K6 |
| 5 | Build an Applet Programming and adopt Exceptions and Errors. | K6 |

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

| Unit:1 | Introduction to HTML | 10 Hours |
|---|---|---|

HTML: History of HTML – Features – Advantages – Components of HTML document – Formatting text using HTML – Adding images using HTML.

| Unit:2 | Overview of Java Language | 11 Hours |
|---|---|---|

Overview of Java Language – Simple Java Program – Use of math functions – Application with two classes – Java program structure – Java Tokens - Java Statements – Implementing a Java program – Java Virtual Machine – Command line arguments . Constants – Variables – Data types.

| Unit:3 | Operators and Expressions | 11 Hours |
|---|---|---|

Operators and Expressions: Arithmetic Operators – Relational Operators – Logical Operators – Assignment Operators – Increment and Decrement Operators – Conditional Operators – Bitwise Operators – Special Operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Decision making and Branching: Decision Making with IF statement – IF, ELSE statement – SWITCH statement - The ?: Operator . Decision making and looping: The WHILE Statement – The DO statement – The FOR Statement.

| Unit:4 | Classes, Objects and Methods | 13 Hours |
|---|---|---|

Classes ,Objects and Methods: Defining a Class – Field Declaration – Methods Declaration - Creating Objects – Accessing Class Members – Constructors – Methods overloading – Static Members. Inheritance: Extending a Class - Visibility Control. Arrays, Strings and Vectors: One Dimensional Arrays – Two Dimensional Arrays – Strings – Vectors. Interfaces: Multiple inheritance – Multi Threaded Programming: Life Cycle of a Thread – Thread Exceptions – Thread Priority – Synchronization.

| **Unit:5** | **Errors** | **13 Hours** |
|---|---|---|
| Managing Errors and Exceptions: Types of Errors – Exceptions. Applet programming: Building Applet Code – Applet Life Cycle – Designing a Web Page – Applet Tag. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Expert lectures, online seminars – webinars | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | E.Balagurusamy, "Programming with Java", McGraw Hill Education (India) Private Limited, New Delhi, 1998, Fifth Edition |
| 2 | Herbert Schildt, "Java 2 – The Complete reference", Tata McGraw Hill Publishing Company Limited, Noida, UP, 1996 |
| | |
| **Books for Reference** | |
| 1 | S.S.Khandare, "Programming in Java", S.Chand& Sons Publisher, New Delhi, 2008 |
| 2 | C.Xavier, "World Wide Web Design with HTML", Tata McGraw Hill Publishing Company, 2000 |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/nd2_aic20_sp13/preview |
| 2 | https://swayam.gov.in/nd1_noc20_cs58/preview |
| | |

Course Designed By: Dr.M.Dhanabhakyam / E-Mail ID: dhana_giri@rediffmail.com

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | M | M | M |
| **CO2** | S | S | S | S | S | S | S | M | M | M |
| **CO3** | S | S | S | S | S | S | S | M | M | M |
| **CO4** | S | S | S | S | S | S | S | M | M | M |
| **CO5** | S | S | S | S | S | S | S | M | M | M |

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

| Course code | 33D | STRATEGIC FINANCIAL MANAGEMENT | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge on fundamentals of Finance | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Familiarize the objectives, role and skills of financial manager required for Industry
2. Assess the factors affecting investment decisions
3. Provide an in depth view of financial leverage and theories
4. understand the dividend Theories
5. Learn the techniques of working capital Management techniques

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Relate and classify the objectives and role of financial managers with different industries. | K1&K2 |
| 2 | Apply, analyse and determine the best investment proposal using capital budgeting technique. | K3,K4 &K5 |
| 3 | Illustrate the capital structure theories. | K2 |
| 4 | Choose and Analyse the dividend theories applied in corporate. | K3&K4 |
| 5 | Adapt working capital management techniques and solve the issues related to working capital. | K6 |

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

| **Unit:1** | **Introduction to Financial Management** | **10 Hours** |
|---|---|---|

Nature, Scope and objectives of Financial Management – Industry 4.0 and Finance - Functions of Finance Manager – Role and changing roles of finance manager on account of Industry 4.0- Financial Decisions - Relationship between Risk and Return –Time Value of Money.

| **Unit:2** | **Cost of Capital and Capital Budgeting** | **10 Hours** |
|---|---|---|

Cost Of Capital – Meaning And Importance – Cost Of Debt, Preference, Equity And Retained Earnings – Weighted Average Cost Of Capital – Capital Budgeting – Techniques – ROI, Payback Period And Discounted Cash Flow

| **Unit:3** | **Capital Structure** | **12 Hours** |
|---|---|---|

Financial Leverage – Measures – EBIT, EPS Analysis – Operating Leverage –Financial - Business and Operating Risks – Theories of Capital Structure – Net Income Approach – Net – Operating Income Approach. MM Hypothesis – Determinants of Capital Structure.

| **Unit:4** | **Dividend Theories** | **14 Hours** |
|---|---|---|

Dividend Theories – Walter's Model – Gordon and MM‟s Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy- Lintner’s Model on corporate dividend behaviour.

| **Unit:5** | **Working Capital Management** | **12 Hours** |
|---|---|---|

Management of Working Capital – Concept – Importance – Determinants and Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to industry - Credit Monitoring and Assessment (CMA) formats.

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|

Expert lectures -webinars-quiz-online assignments

| | **Total Lecture hours** | **60 Hours** |
|---|---|---|

**Note: Question Paper shall cover 60% Theory and 40% Problems**

| | |
|---|---|
| **Books for Study** | |
| 1 | I.M. Pandey, "Financial Management", Vikas Publication, New Delhi, 2015 |
| 2 | S.N Maheswari, "Financial Management", S.Chand & Sons Publisher, New Delhi, 2014 |
| **Books for Reference** | |
| 1 | Prasanna Chandra, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2007 |
| 2 | Khan & Jain, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2011 |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://www.youtube.com/watch?v=RiAalxSm_Ek |
| 2 | https://www.youtube.com/watch?v=XxyvsB6sxDk |
| Course Designed By: Dr.M.Anbukarasi / E-Mail ID: anbufeb14@yahoo.co.in | |

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | M | S | S | M | S | M | S | S |
| **CO2** | S | S | M | S | S | M | S | M | S | S |
| **CO3** | S | S | M | S | S | M | S | M | S | S |
| **CO4** | S | S | M | S | S | M | S | M | S | S |
| CO5 | S | S | M | S | S | M | S | M | S | S |

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

| Course code | 33E | FINANCIAL DERIVATIVES | L | T | P | C |
|---|---|---|---|---|---|---|
| Core | | | 4 | - | - | 4 |
| Pre-requisite | | Fundamental knowledge in Stock Market | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. Introduce the concept and types of derivatives, as well as the operations of the derivatives market in India.
2. Learn about forward contract and future contract, its differences and types of future contract.
3. Students to get extensive understanding in dealing with derivative instruments in the derivative market by familiarizing them with options and options pricing models.
4. Lay emphasis on swaps and evaluation of swaps.
5. Gain Knowledge on hedging process.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Learn and remember the basics of derivative markets and how they work in India. | K1 |
| 2 | Enhance the knowledge on forward contract and various future contracts, able to differentiate forwards and futures. | K2 &K3 |
| 3 | Understand various option strategies and create the option | K2 & K6 |
| 4 | Get acquaintance on swaps and evaluation of swaps in derivate markets. | K1&K5 |
| 5 | Understand the hedge management process, including how to create a hedging plan, as well as how to analyse and monitor your hedge position | K2, K6&K4 |

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

| Unit:1 | Introduction to Derivatives | 8 Hours |
|---|---|---|

Derivatives: Introduction – Meaning – History of derivatives market – Derivatives products in India - Market participants and their roles in the derivatives markets - Exchange-traded vs. OTC derivatives – Use of derivatives -Risk Involved in derivatives- Recent developments in Derivatives Market in India.

| Unit:2 | Forwards and Future Market | 12 Hours |
|---|---|---|

**Forwards:** Features of Forward contract - Limitations of forward markets - **Future Market** - Introduction to futures – Futures terminology - Key features of futures contracts - Distinction between futures and forwards contracts - Pay off for futures - Index Futures - Equity stock futures - Commodity Futures -Currency Futures – Interest Rate Futures - Physical settlement vs Cash settlement – Future Pricing.

| Unit:3 | Options and Option Pricing Model | 10 Hours |
|---|---|---|

**Option:** Introduction – Option Terminology – Type of Options - Call Option and Put Option – Option Style - American Option and European Option - Moneyness of Option Contract – Concept of Option Premium - Option Greeks – Option Payoff - Black-Scholes option pricing models – Option Strategies – Option Spread – Straddle – Strangle – Covered Call – Protective Put – Option contract in India – Index Option - Stock options - Commodities options - Currency Options – Interest Rate Option.

| Unit:4 | Swaps | 14 Hours |
|---|---|---|

**Swaps:** Meaning – Swap Terminology – Features of Swaps – Uses of Swaps –Types of Swaps - Interest Rate Swaps – Types of Interest Rate Swaps –Swaption - Currency Swaps –Commodity Swaps – Equity Swaps –Bond Swaps – Credit Default Swaps – International Swap Dealers Association (ISDA).

| Unit:5 | Hedging | 14 Hours |
|---|---|---|
| **Hedging:** – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market. | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Expert lectures, online assignment – webinars | | |
| | **Total Lecture Hours** | **60 Hours** |

**Note: Question paper shall cover 100% theory.**

**Books for Study**

| | |
|---|---|
| 1 | Raiyani ,Jagadish., "Financial Derivatives in India", Chennai, New Century Publication, 2011. |
| 2 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems Hardcover", 2017 |

**Books for Reference**

| | |
|---|---|
| 1 | NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman |
| 2 | NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://nptel.ac.in/courses/110/105/110105035 |
| 2 | https://nptel.ac.in/courses/110/105/110105036 |

Course Designed By: S. Arun Kumar / E-Mail ID: s_arunkumar@yahoo.com

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | S | S | M | S | S | S | S | S | S | S |
| **CO2** | S | S | M | S | S | S | S | S | S | S |
| **CO3** | S | S | M | S | S | S | S | S | S | S |
| **CO4** | S | S | M | S | S | S | S | S | S | S |
| **CO5** | S | S | M | S | S | S | S | S | S | S |

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

| Course code | 3EA | SOFTWARE PROJECT MANAGEMENT | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | Basic knowledge on Software Engineering Technology | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of the program are to

1. Know the different types of process model for the software development.
2. Provide the knowledge to the students about the metrics for software quality measurement and analyse the cost estimation problem
3. Help the students to develop the configuration management through the SCM process model.
4. Get the knowledge about the software analysis principles for project development.
5. Provide knowledge about creating test cases using white and black box and other software testing techniques.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain and choose a software process model for the software project development. | K2 & K3 |
| 2 | Interpret about metrics for software quality measurement and analyse the cost estimate and problem complexity using various estimation techniques. | K2 & K4 |
| 3 | Develop the knowledge about the technical reviews and configuration management of the software process quality. | K3 |
| 4 | Apply project management and define requirement analysis and principles of software project development. | K1 & K3 |
| 5 | Identify the test cases using techniques involved in choosing white box and black box testing and improve the software process model | K1 & K6 |

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

| Unit:1 | Introduction To Software Engineering | 10 Hours |
|---|---|---|

Product: Evolving Role of Software – Software Characteristics – Software Applications – Software Crisis - Software Myths. The Process: Software Engineering: A Layered Technology – Software Process – Software Process Models.

| Unit:2 | Software Quality Metrics | 10 Hours |
|---|---|---|

Project Management Concepts: The Management Spectrum – People – Product – Process – Project – $W^5HH$ principle. Software Process and Project Metrics: Software Measurement – Metrics for Software Quality – Integrating Metrics. Software Project Planning: Objectives - Scope – Resources – Decomposition Techniques – Make / Buy Decision.

| Unit:3 | Software Quality Assurance | 12 Hours |
|---|---|---|

Software Quality Assurance: Quality Concepts – SQA – Formal Technical Reviews – Software Reliability – SQA Plan - Software Configuration Management: SCM Process – Change Control – Version Control.

| Unit:4 | Software Requirement Analysis and Models | 14 Hours |
|---|---|---|

Analysis, Concepts and Principles: Requirements Analysis – Analysis Principles – Software Prototyping – Specification. Analysis Modeling: Data Modeling – Functional Modeling – Behavioral Modeling.

| **Unit:5** | **Software Testing** | **12 Hours** |
|---|---|---|
| Software Testing Techniques: Testing Fundamentals – White Box Testing – Black-Box Testing. Software Testing Strategies: Unit Testing – Integration Testing – Validation Testing – System Testing. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2 Hours** |
| Online Assignments-Online Seminar- Quiz | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

| **Books for Study** | |
|---|---|
| 1 | Roger S. Pressman, “Software Engineering”, Tata McGraw Hill Publishing Company Limited, Noida, UP., 2001 |
| 2 | Carlo Ghezzi, Mehdi Jazayeri, Dino Mandrioli, “Fundamentals of Software Engineering”, Prentice Hall Pvt Ltd, New Delhi, 2003 |
| **Books for Reference** | |
| 1 | Richard Fairley, “Software Engineering Concepts”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2004 |
| 2 | Ian Sommerville, “Software Engineering”, Pearson Education, New York, 2016 |

| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | https://www.youtube.com/watch?v=BXU7HW_ljDw |
| 2 | https://www.youtube.com/watch?v=Y_A0E1ToC_I |
| 3 | https://www.youtube.com/watch?v=6rNgPXz9A9s |

Course Designed By: Dr.M.Anbukarasi / E-Mail ID: anbufeb14@yahoo.co.in

| **Mapping with Programme Outcomes** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **CO1** | S | S | S | S | S | S | S | S | M | S |
| **CO2** | S | S | M | S | S | S | S | S | M | S |
| **CO3** | S | S | S | S | S | S | S | S | M | S |
| **CO4** | S | S | S | S | S | S | S | S | S | S |
| CO5 | S | S | S | M | S | S | S | S | S | S |

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

| Course code | 3EB | INTERNATIONAL FINANCIAL MANAGEMENT | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective | | | 4 | - | - | 4 |
| Pre-requisite | | Knowledge in Foreign Exchange Market | Syllabus Version | | 2023 - 24 | |

**Course Objectives:**

The main objectives of this course are to:

1. learn the International flow of Funds, Balance of payments and International Monetary System
2. study the Markets for Foreign Exchange, Spot and Forward market and exchange rate
3. Know about International Investment decision and Foreign Direct Investment
4. Familiarize in International Financial decisions and international financial markets
5. Introduce and familiarize the International Financial Markets and Instruments

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the factors responsible for emergence of globalized financial markets. | K1 & K2 |
| 2 | Understand meaning, nature and scope of international financial management. | K2 & K3 |
| 3 | Describe goals for international financial management | K4 |
| 4 | Gain Knowledge in theories and techniques used financial markets and international banking | K4 & K5 |
| 5 | Describe the functions of financial markets with a particular emphasis on foreign exchange markets | K2 & K6 |

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

| Unit:1 | International Financial Environment | 10 Hours |
|---|---|---|

International Financial Management – An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

| Unit:2 | Foreign Exchange Market | 10 Hours |
|---|---|---|

Markets for Foreign Exchange – Foreign Exchange Market – Feature – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – FEMA - Market for currency futures and currency options – Hedging with currency future and options.

| Unit:3 | International Investment Decision | 12 Hours |
|---|---|---|

International Investment Decision – Foreign Direct Investment– International -Capital Budgeting – International Portfolio Investment – Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

| Unit:4 | International Financial Decisions | 14 Hours |
|---|---|---|

International Financial Decisions – Overview of the International Financial Market – Channels for International flow of Funds – Role and Functions of Multilateral Development Banks – International Banking – Functions – Credit Creation – Control of International Banks.

| Unit:5 | International Financial Markets and Instruments | 12 Hours |
|---|---|---|

International Financial Market Instruments – Short-term and Medium-term Instruments – Management of short-term funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

| **Unit:6** | **Contemporary Issues** | **2 Hours** |
|---|---|---|
| Expert Lectures - Case Study | | |
| | | |
| | **Total Lecture Hours** | **60 Hours** |

**Note: Question paper shall cover 100% theory.**

**Books for Study**

| | |
|---|---|
| 1 | V. Sharan, "International Financial Management", Prentice Hall Pvt Ltd, New Delhi, 2018 |
| 2 | A.K. Seth, "International Financial Management", Galgotia Publishing Company, New Delhi, 2018 |

**Books for Reference**

| | |
|---|---|
| 1 | P.G. Apte, "International Financial Management", Tata McGraw Hill Publishing Company Limited, Noida, UP, 2018. |
| 2 | R.L. Varshney and S. Bhashyam, "International Financial Management", S.Chand & Sons Publisher, New Delhi, 2016. |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | Giddy.org |
| 2 | www.imf.org |
| 3 | https://www.youtube.com/watch?v=CSe0b4rwnT4&list=PLuVjcgQvMXfQqFC-R_F8OatAK9IAKqH1L |

Course Designed By:Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com

**Mapping with Programme Outcomes**

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | S | S | S | S | M | S | S | S | S | S |
| **CO2** | S | S | S | S | S | S | S | S | S | S |
| **CO3** | S | S | S | S | S | M | S | S | S | S |
| **CO4** | S | S | S | S | S | S | S | S | S | M |
| CO5 | S | S | S | S | S | S | S | S | S | S |

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

# Value Added Course

## VALUE ADDED COURSE - I

| CREDIT ANALYST | | |
|---|---|---|
| **Name of the Department** | **COMMERCE** | |
| **Name of the Faculty Member i/c With Complete Address with Phone and e-mail** | **Dr.P.CHELLASAMY**<br>Professor, Department of Commerce<br>Bharathiar University, Coimbatore - 641046<br>drchellamsamy@gmail.com<br>Mobile : 9443349179 | |
| **Inter / Intra Department Course** | **Intra Department Course** | |
| **Duration of the Course** | **40 Hours** | |
| **Eligibility** | **Knowledge in Accounting** | |
| **Number of Candidates to be Admitted** | **-** | |
| **Registration Procedure** | **-** | |
| **Job Opportunities:** | | |
| Financial analysts | | |
| Credit managers | | |
| Credit Rating analyst | | |
| **The objectives of the Course are:** | | |
| The main objectives of this course are to: | | |
| 1 | To acquire the practical skill of data analysis | |
| 2 | Train them with critical thinking and communication skill to become a Financial Analysts | |
| 3 | Learn the role of credit manager | |
| 4 | Learn the investment opportunities | |
| 5 | Acquire an understanding of credit rating | |
| **Course Content** | Lecture (Online) | |
| | | |
| **Module 1** | A Brief Introduction- Banking Credit Analysis Process | **4 Hours** |
| **Module 2** | Fundamental Financial Math- Commercial Credit Analysis | **4 Hours** |
| **Module 3** | Finance Training | **4 Hours** |
| **Module 4** | Excel Crash Course: Master Excel for Financial Analysis | **4 Hours** |
| **Module 5** | Risk Management | **4 Hours** |
| **Module 6** | Risk Management Process - Analysis | **4 Hours** |
| **Module 7** | Financial Management A Complete Study for CA/CMA/CS/CFA/ACCA | **4 Hours** |
| **Module 8** | Career Hacking- Resume, LinkedIn, Interviewing | **4 Hours** |
| **Module 9** | Essential of Soft Skills | **4 Hours** |
| **Module 10** | Assignment | **4 Hours** |
| **Books for Study** | | |
| 1 | Blokdyk. Gerardus "**Credit Analyst**", Create Space Independent Publishing Platform, 2018 | |
| **Books for Reference** | | |
| 1 | Arnold Ziegel, Ronna Ziegel, **Fundamentals of Credit and Credit Analysis: Corporate Credit Analysis**, Create Space Independent Publishing Platform, 2015 | |
| **Related Online Contents** | | |
| - | | |

## VALUE ADDED COURSE - II

| DIGITAL MARKETING | | |
|---|---|---|
| **Name of the Department** | **COMMERCE** | |
| **Name of the Faculty Member i/c With Complete Address with Phone and e-mail** | **Dr. M. SUMATHY**<br>Professor & Head<br>**Dr.M.NIRMALA**<br>Assistant Professor, Department of Commerce<br>Bharathiar University, Coimbatore-46<br>Mobile : 9487430218 | |
| **Inter / Intra Department Course** | **Intra** | |
| **Duration of the Course** | **40 Hours** | |
| **Eligibility** | **Basic knowledge in Marketing** | |
| **Number of Candidates to be Admitted** | **-** | |
| **Registration Procedure** | **-** | |
| **Job Opportunities:** | | |
| • Digital Marketing Manager<br>• Content Writers<br>• Inbound Marketing Manager<br>• Social Media Marketing Experts/Specialists<br>• Search Engine Marketers | | |
| **The objectives of the Course are:** | | |
| The main objectives of this course are to: | | |
| 1 | Learn the basic concepts in Digital marketing | |
| 2 | Create a website | |
| 3 | Gain knowledge in CRM | |
| 4 | Manage social media effectively | |
| 5 | Learn the marketing strategy | |
| **Course Content** | Lecture / Practical / Project / Internship | |
| | | |
| **Module 1** | Digital Marketing Fundamentals | **4 Hours** |
| **Module 2** | Digital Marketing Campaign - Understanding the Types of Campaigns. | **4 Hours** |
| **Module 3** | E-mail Marketing | **4 Hours** |
| **Module 4** | Building a Website - Hosting a Website | **4 Hours** |
| **Module 5** | Customer Relationship Management (CRM) | **4 Hours** |
| **Module 6** | Managing Social Media | **4 Hours** |
| **Module 7** | Leadership skills for digital marketing professionals | **4 Hours** |
| **Module 8** | Internet marketing strategy | **4 Hours** |
| **Module 9** | Assignments | **4 Hours** |
| **Module 10** | Case studies | **4 Hours** |
| **Books for Study** | | |
| 1 | Pineet Singh Bhatia , Fundamentals of Digital Marketing", Pearson Publishers, 2019. | |
| | | |
| **Books for Reference** | | |
| 1 | Deiss, R., & Henneberry, R, Digital marketing for dummies. John Wiley & Sons, 2020 - 21 | |
| **Related Online Contents** | | |
| 1 | Basics of Digital Marketing - SWAYAM | |