

M.Com. (Finance & Accounting)

Syllabus

UNIVERSITY DEPARTMENT

Program Code: COMD

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 Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	With finance and Accounting knowledge graduates will be able to work in the different fields of commerce
PEO2	Graduates can enroll for higher studies
PEO3	IT Giants like TCS, Wipro, Infosys, Google etc., are ready to hire graduates with finance and accounting with computer skills.
PEO4	Graduates will act as an individual consultant in the field of finance
PEO5	Graduates will be able to clear Net /SLET which places them in the teaching job
PEO6	Graduates will be able to work in the changing environment through lifelong learning
PEO7	Graduates will be able to pursue advance degrees like Ph.D., with specialization
PEO8	Graduates will be able to provide solutions in the field of computers and commerce
PEO9	Graduates will be able to get jobs in private, public and Government sectors
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 Accounting) program, the students are expected to	
PSO1	Develop Skills to work in the financial supporting services
PSO2	Develop the skills on the application of statistical tools in Business decision-making
PSO3	Develop skills to act as a tax consultant
PSO4	Graduates will have proficiency to attend professional exams
PSO5	Students will be able to take up a job in teaching



Program Outcomes (POs)	
On successful completion of the M.Com (Finance and Accounting) program	
PO1	To provide a comprehensive domain knowledge of Finance, Accounting and Research
PO2	To develop proficiency in applying technical skill / Modern Technology in Business and Management.
PO3	To apply the acquired knowledge to take appropriate decisions for complex business Problems.
PO4	To work independently and as a team by understanding the Business Ethics and Social Values.
PO5	To create a thrust for continuous learning and updating in the assigned work.
PO6	To train the student to meet the challenges in industry
PO7	To equip the students in the area of financial services
PO8	To take up a research work
PO9	The practical exposure in different accounting and finance papers helps the students to take a challenging jobs
PO10	To excel in applying accounting and financial models and software's.



ELIGIBILITY FOR ADMISSION TO THE COURSE

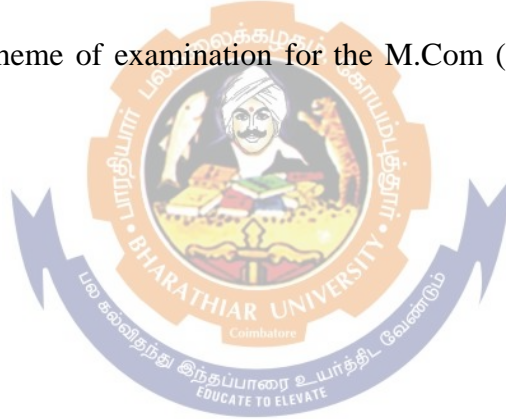
“A Graduate in Commerce, B.Com. (Computer Applications), B.Com. (Information Technology), B.Com. (Professional Accounting), B.Com. (Finance), B.Com. (Banking and Insurance), B.Com. (International Business), B.Com. (Accounting & Taxation), B.Com. (Cost & Management Accounting), B.Com. (E-Com), B.Com. (Financial System), B.Com. (Foreign Trade), BBA, BBM, BBA. (CA), BBM. (CA), B.Com. (Corporate Secretaryship with CA), BCS, BCS. (CA), B.Com. Co-operation”

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 & Accounting) course shall consist of the following:



BHARATHIAR UNIVERSITY::COIMBATORE - 641 046
M. Com (Finance and Accounting) 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	Advanced Financial Accounting	4	4	-	25	75	100
13C	Quantitative Techniques for Finance	4	4	-	25	75	100
13D	Insurance and Risk Management	4	4	-	25	75	100
13E	Financial Markets and Institutions	4	4	-	25	75	100
1EA	Financial Derivatives	4	4	-	25	75	100
	(or)						
1EB	Environmental Management Accounting *	4	4	-	25	75	100
Supp.	Offered by other Department	2	2	-	12	38	50
Total		26					650
SECOND SEMESTER							
23A	Applied Cost Accounting	4	4	-	25	75	100
23B	Accounting for Managerial Decision Making	4	4	-	25	75	100
23C	Direct Tax	4	4	-	25	75	100
23D	Banking 4.0	4	4	-	25	75	100
23E	Computerized Accounting with Tally ERP	4	-	4	40	60	100
2EA	International Financial Management	4	4	-	25	75	100
	(or)						
2EB	Bank Credit Management *	4	4	-	25	75	100
Supp.	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	Advanced Corporate Accounting	4	4	-	25	75	100
33D	Strategic Financial Management	4	4	-	25	75	100
33E	Security Analysis and Portfolio Management	4	4	-	25	75	100
3EA	Indirect Taxation	4	4	-	25	75	100
	(or)						
3EB	D-Commerce *	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	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:

* Elective Paper

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 three semesters 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 submit the certificate in the department on or before the end of third semester. Department will further submit the same to the Controller of Examinations, Bharathiar University for inclusion of Credits in the Marks Statement.

Supportive Courses offered to other Departments

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: Acquaint students with the principles of accounting Gain knowledge on final accounts 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: Acquaint with the banking practices of central bank of India Understand the adoption of information technology in banking 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									
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	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)

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	INTRODUCTION TO INDUSTRY 4.0	L	T	P	C
Core				4	-	-
Pre-requisite		Basic knowledge in Information Technology	Syllabus Version		2023-24	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 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, 2009	
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	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Financial Accounting	Syllabus Version	2023 - 24			
Course Objectives:						
The main objectives of this course are to:						
1. Acquaint students with IND AS.						
2. Develop an understanding on preparation of accounts in trading concerns.						
3. Gain knowledge on Valuation of Goodwill and Shares.						
4. Comprehend with preparation of accounts for Non Trading concern.						
5. Familiarize with recent developments in Accounting.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the Indian Accounting Standards.	K1				
2	Understand the preparation of Contract and Hotel Companies Accounts.	K2				
3	Apply and Analyse various methods of Goodwill and Shares.	K3 & k4				
4	Understand the method of preparation of Non-trading Concerns.	K2				
5	Remember and Understand the recent development in Accounting.	K1 & K2				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Indian Accounting Standard	10 Hours				
Indian Accounting Standards: Introduction - Ind AS 1 (Preparation of Financial Statement) - Ind AS 2 (Inventories) - Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) - Ind AS 10 (Events after the Reporting Period) - Ind As 11 (Construction Contracts) - Ind AS 16 (Property, Plant and Equipment) - Ind AS 20 (Accounting for Government Grants and Disclosure of Government Assistance) - Ind AS 36 (Impairment of Assets) - Ind AS 38 (Intangible Assets) (Theory Only).						
Unit:2	Contract Accounts & Hotel Companies Accounts	12 Hours				
Contract Accounts: Nature - Sub-contract - Work Certified and Payment - Work in progress uncertified - Profit on Incomplete contract - Estimated Profit - Combing and Segmenting construction contract - Contract Revenue - Contract Cost - Recognition of contract revenue and expenditure - Recognition of expected Loss - Changes in Estimates.						
Hotel Companies Accounts: Nature of Hotel Business - Heads of Revenue and Expenditure - Classification of Guests - Night Audit - Final Accounts.						
Unit:3	Valuation of Goodwill & Shares	12 Hours				
Valuation of Goodwill: Need - Components - Factors affecting value of Goodwill - Methods for Evaluation: Super Profit Method - Annuity Method - Capitalization Method.						
Value of Shares: Need - Methods: Net Asset Method - Yield Basis - Value Based on Earning of Company.						
Unit:4	Non Trading Concerns	14 Hours				
Accounting for Non trading concern – Preparation of income & Expenditure Accounts & Receipts & Payment Account-Distinction between Income & Expenditure Accounts & Receipts& Payment Account.						

Unit:5	Recent Development in Accounting	10 Hours
Corporate Social Responsibility (CSR) Accounting – Human Resource Accounting - Government Accounting - Recent Development in Accounting.		
Unit:6	Contemporary Issues	2 Hours
Online Assignment- Quiz- Case Studies		
Total Lecture hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	Shukula, M.C., Gupta S.C & Grewal,T.S., "Advanced Accounts (Vol.II)",S Chand and Company Ltd., New Delhi,2018.	
2	Maheswari,S.M & Maheswari,S.K.,"Advanced Accountancy (Vol.II)", Vikas Publishing House. P.Ltd.Noida(UP)- 2018	
Books for Reference		
1	T.S Reddy & A,Murthy “Advanced Accountancy “ Margham Publications, Chennai, 2015	
	R.L Gupta & Radhasamy, “Advanced Accounting”, S.Chand & Sons Publisher, New Delhi, 2018	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.icaai.org/post.html?post_id=8202	
2	https://www.classcentral.com/course/swayam-hospitality-industry-in-tourism-14110	
3		
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	S	M	S	S	S	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO4	S	S	S	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:							
<ol style="list-style-type: none"> To understand the various applications used in QT for finance decision To apply the various Quantitative Techniques to solve business problems To determine and evaluate the project to minimize the cost and time 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.	
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		

Mapping with Programme Outcomes										
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	INSURANCE AND RISK MANAGEMENT	L	T	P	C
Core				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:						
<ol style="list-style-type: none"> 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	Analyse 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, first edition 2016.	
2	Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand & Sons Publisher, New Delhi, 1 January 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		

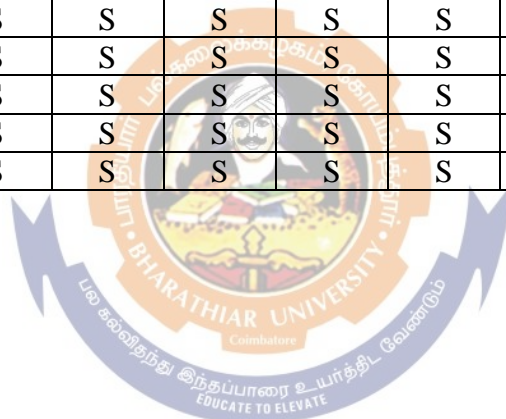
Mapping with Programme Outcomes										
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	S	S	S	S
CO2	S	S	M	S	S	S	S	M	S	S
CO3	S	S	M	S	S	M	S	S	S	S
CO4	S	S	M	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	M	S	S	S

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

Course code	13E	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
Core				4	-	-
Pre-requisite		Basic knowledge in Capital Market	Syllabus Version	2023-24		
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Equip the students about financial system and its reforms 2. Give in depth knowledge on financial market and its recent developments 3. Familiarize the operation of stock exchange and schemes of mutual fund 4. Provide knowledge on banking and non-banking institutions 5. Acquaint about the services of merchant Bankers 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the financial system and its reforms				K1 &K2	
2	Evaluate the functions of financial market				K5	
3	Analyze the operations of stock exchange and compare the various schemes of mutual funds.				K4 & K5	
4	Identify the best financial institutions				K3	
5	Discuss about the services of Merchant Bankers				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Indian Financial System				12 Hours	
Introduction: Financial System- Nature –Role of financial system- Economic development- Overview of Indian financial system- Financial sector reforms-RBI-Function-credit creation.						
Unit:2	Financial Market and Its Recent Development				12 Hours	
Financial Market – types- Money and Capital market-meaning-function – Call money market – Treasury Bill market – Commercial bill and certificate deposits –The discount market – Market for financial guarantee – Government security market-Recent development in Money and Capital market - Foreign Exchange Market: structure- exchange rate determination- role of central Bank in foreign exchange market.						
Unit:3	Stock Exchange and Mutual Fund Industry				10 Hours	
SEBI- administration - Functions- Stock exchange operation – BSE- NSE. Mutual funds- Types and Schemes- Challenges						
Unit:4	Banking and Non-Banking Financial Companies				12 Hours	
Banking Institutions: Commercial bank – Cooperative bank – Development bank – Structure – objectives – functions –Non Banking Financial Companies (NBFCs). Public deposit with non-Banking Companies- Non banking Statutory Financial Organization.						
Unit:5	Merchant Banking				12 Hours	
Merchant banking – Meaning – Functions of merchant bank –regulations- classifications- code of conduct						
Unit:6	Contemporary Issues				2 Hours	
Expert lectures- webinars- online assignments-Case study						
					Total Lecture Hours	
					60 Hours	

Books for Study	
1	Gordon and Natarajan “Financial Markets and Institutions”. Himalaya Publishing House, New Delhi, 2015
2	Dr.S.Gurusamy, “Financial Markets and Institutions” Tata Mc Graw hill, New Delhi, 2010
Books for Reference	
1	Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI Learning Pvt. Ltd, 2011
2	Nityanandha Sharma V., “ Banking and financial System”, Cambridge University Press, 2010
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=5K_pYyIxaFQ-
2	https://www.youtube.com/watch?v=B-ULvtkdsrw
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	M	S	S	S	S	S	S	M	S
CO2	S	M	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S



Course code	1EA	FINANCIAL DERIVATIVES	L	T	P	C
Elective				4	-	-
Pre-requisite		Fundamental knowledge in Stock Market	Syllabus Version		2023-24	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 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

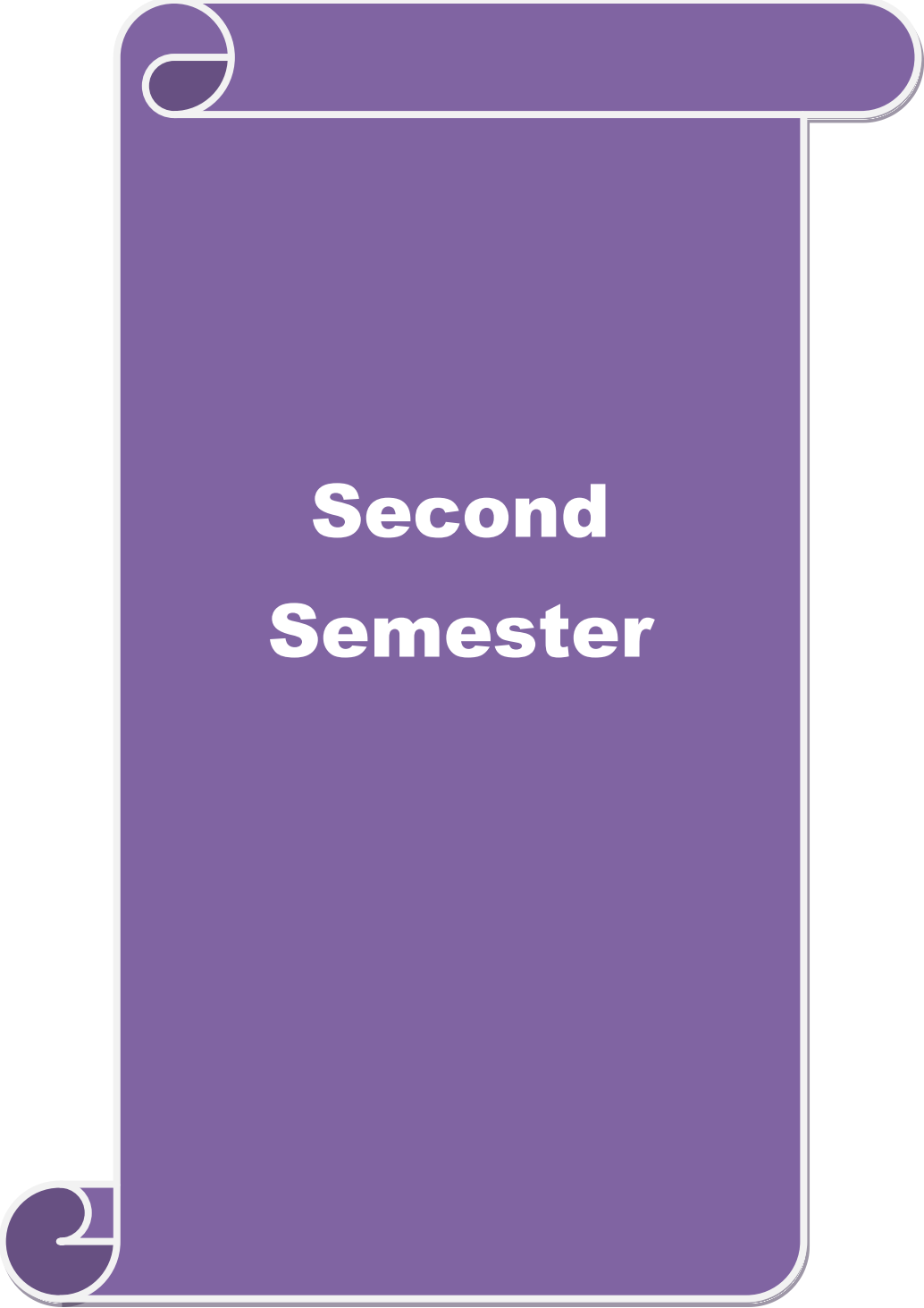
*S-Strong; M-Medium; L-Low

Course code	1EB	ENVIRONMENTAL MANAGEMENT ACCOUNTING	L	T	P	C
Elective				4	-	-
Pre-requisite		Basic ideas on Environment related impact.	Syllabus Version		2023-24	
Course Objectives:						
The main objectives of this course are to:						
1. Equip the students about the components of environment						
2. Give in depth knowledge on environmental management Accounting(EMA)						
3. Familiarize environmental related cost and earnings						
4. Give an insight on EMA challenges						
5. Provide knowledge on the compliances relating to Environment						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Demonstrate and identify the elements of environment				K2&K3	
2	Apply the tools of EMA				K3	
3	Measure the cost related to environment				K4	
4	Solve the issues related to environment				K6	
5	Formulate a report based on performance evaluation				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Environment and Its Components				10 Hours	
Environment: Meaning of Environment, Components of environment, Structure of environment, Functioning of environment, and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Introduction to Environmental Legislation: Parliament functions.						
Unit:2	Environmental Accounting System				12 Hours	
Environmental accounting system - Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools.						
Unit:3	Performance Indicators				12 Hours	
Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision - Making - Categories of Environmental Cost and Revenues – EMA with Environmental Management tools.						
Unit:4	EMA Assessment				12 Hours	
Environmental Management Plan - Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – EMA Challenges with Current Accounting Practices.						
Unit:5	Environmental Performance Reporting				12 Hours	
Environmental Performance Evaluation, Compliance Monitoring and Reporting - EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting.						
Unit:6	Contemporary Issues				2 Hours	
Expert Lectures, Online Seminars – Webinars- Case study						
Total Lecture Hours					60 Hours	

Books for Study	
1	Bala Krishnamoorthy, “Environmental Management- text and cases” PHI Learning, 2005
2	Skinner Gary, “Cambridge IGCSE (R) and O Level Environmental Management Course book” Cambridge University Press, 2005
Books for Reference	
1	Prakash Chand Kandpal, “Environmental Governance in India”, SAGE Texts, 2018
2	Glasson, J, “Introduction To Environmental Impact Assessment”, Taylor and Francis Publishers, 1994
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14
2	https://www.youtube.com/watch?v=tp-FBY8vi1k
3	https://www.youtube.com/watch?v=i1OTQvNV1lo
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	S	S	M	S	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	S	S	M	M	S	S	S	M	S	S
CO4	S	S	M	M	S	S	S	M	S	S
CO5	S	S	M	M	S	S	S	M	S	M

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



Second Semester

Course code	23A	APPLIED COST ACCOUNTING			
Core		L	T	P	C
		4	-	-	4
Pre-requisite	Basic Knowledge in the Cost Accounting			Syllabus Version	2023-24
Course Objectives:					
The main objectives of this course are to:					
1. Acquaint students with the principles of cost accounting, difference between financial accounting and cost accounting.					
2. recollect remuneration and incentives and introduce preparation of apportionment of overhead costs, methods of re-apportionment.					
3. Learn process costing, differentiate job costing and process costing; distinguish joint products and by-products costing.					
4. Make the learners to calculate breakeven point and understand applications of marginal costing for business decision making.					
5. Enable the students to understand and apply cost accounting tools.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the Cost Accounting Techniques, cost concepts and preparation of cost sheet.				K1 & K2
2	Explain labour remuneration and incentives, classification of overheads, apportionment of overhead costs, methods of re-apportionment in detailed way.				K2
3	Gain knowledge of process costing, able to differentiate job costing and process costing, distinguish joint products and by-products costing.				K4 & K3
4	Able to calculate breakeven point and applications of marginal costing for business decision making.				K4 & K5
5	Able to reconcile cost and financial accounts.				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Cost Accounting- Introduction				10 Hours
Cost Accounting: Meaning and Definition – Objectives of cost accounting – Financial Accounting Vs Cost Accounting –Methods of Costing – Elements of Costing – Cost Concepts– Cost Accounting Regulations – Preparation of Cost Sheet					
Material control: Meaning - need of material control - Essentials of material control - Techniques of Material Control - Level setting - EOQ-ABC analysis - Inventory Turnover Ratio					
Unit:2	Labour Cost and Overhead				14 Hours
Labour Cost: Remuneration and Incentives - Essential features of a good wage system- Systems of wage payment - time wage system- Piece Rate system– Premium and bonus plans. Overhead: Meaning and Classification of Overheads – Steps in Overhead Accounting Allocation and Apportionment of overhead costs Centres - Bases of Apportionment- Principles of Apportionment of overhead costs – Methods of Re-apportionment					
Unit:3	Process Costing				12 Hours
Process Costing : Features - Comparison between Job Costing and Process Costing – Process Losses – Inter Process Profit - Equivalent Production – Joint Products and By-Products Costing					
Unit:4	Marginal Costing				12 Hours
Marginal Costing : Salient Features – Advantages – Limitations — Cost Volume Profit Analysis (Break-Even Analysis) – Applications of Marginal Costing for Business Decision making					

Unit:5	Reconciliation of Cost and Financial Accounts	10 Hours
Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for Disagreement in Profit – Methods of Reconciliation – Circumstances in which reconciliation can be avoided. Activity Based Costing (ABC) – concept of ABC – Benefits of implementing ABC analysis		
Unit:6	Contemporary Issues	2 Hours
Expert lectures, online assignments, online test – webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems		
Books for Study		
1	Jain and Narang, “Advanced Cost Accounting”, Kalyani Publication, New Delhi, 2013.	
2	Prof. M.L. Agrawal, Dr. K.L. Gupta "Advanced Cost Accounting Paperback" January 2018.	
Books for Reference		
1	Dr. S.N. Maheshwari Dr. S.N. Mittal, "Cost Accounting - Theory & Problems Paperback – 1, 2015	
2	Horngren, “Cost Accounting with Managerial Emphasis”, Prentice Hall India, New Delhi, November 2017.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.accountingtools.com/articles/2017/5/7/applied-cost	
2	http://www.businessdictionary.com/definition/applied-cost.html	
3	https://www.thebalance.com/what-are-derivatives-3305833	
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	S	S	S	M	S	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	M	S	S	S	S	S	M	S
CO5	S	S	M	S	S	S	M	S	S	S

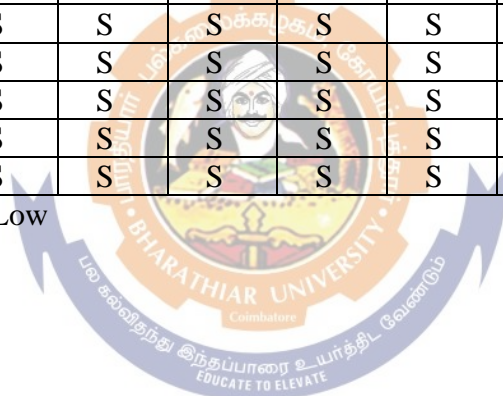
*S - Strong; M - Medium; L – Low

Course code	23B	ACCOUNTING FOR MANAGERIAL DECISION MAKING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in Accounting		Syllabus Version	2023-24		
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ● To acquire knowledge in the techniques of Management Accounting. ● To understand need for Working Capital. ● To lay a base for budgeting and Budgetary Control 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Interpret the Financial Statements.					K3
2	Compute Working Capital Requirements					K3
3	Prepare the Fund Flow and Cash Flow Statement					K4
4	Prepare different types of Budget					K5
5	Helps Management in Decision Making					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction to Management Accounting				10 Hours	
Nature and Scope of Management Accounting – Functions – Financial Accounting Vs Management Accounting – Relationship Between cost and Management Accounting – Tools Techniques of Management Accounting and Financial Statement Analysis.						
Unit:2	Ratio Analysis				12 Hours	
Ratio Analysis – Advantages – Limitations – Classification of Ratios – Working Capital Management - Determinants and Computation of Working capital – Forecast of Working Capital Requirements.						
Unit:3	Fund Flow and Cash Flow Statement				12 hours	
Funds Flow Statement – Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Funds Flow Statement Vs Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.						
Unit:4	Budgetary Control				12 Hours	
Budgetary Control – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Purchase and Flexible Budgets – Cash Budget.						
Unit:5	Standard Costing				12 Hours	
Standard Costing and Variance Analysis - Advantages and Limitations of Standard Costing – Distinguish between budgetary control and standard costing – Introduction of Standard Costing System – Variance Analysis and Computation of Variances.						
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	S.N.Maheswari, “Management Accounting”, Vikas Publishing House, New Delhi, 2018
2	M.Y Khan & P.K.Jain, “Management Accounting and Financial Analysis”, Tata McGraw Hill Publishing Company Limited, New Delhi, 2006
Books for Reference	
1	R.K.Sharma & Shashi K.Gupta, “Management Accounting Principles and Practice”, Kalyani Publishers, New Delhi, 2009
2	Manmohan Goyal, “Management Accounting”, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh, 2007
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/nd1_noc20_mg65/preview
2	https://swayam.gov.in/nd2_imb20_mg31/preview
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

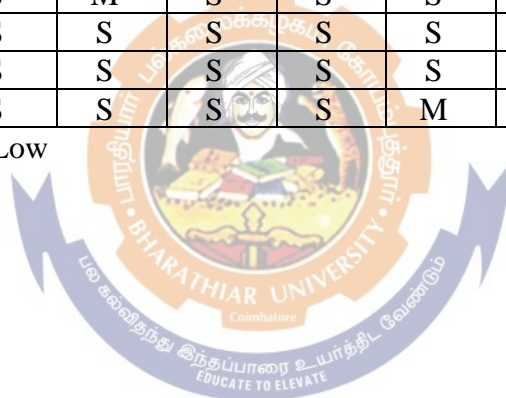


Course code	23C	DIRECT TAX			
Core		L	T	P	C
Pre-requisite	The Students should have knowledge of Income Tax Law and Provisions	4	-	-	4
Course Objectives:	The main objectives of this course are:				
	<ol style="list-style-type: none"> To know the basics of Income Tax Act and its implications. To understand the various provisions and how to compute taxable income of an individual.. To assess the various sources of income and the tax provision. 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	Understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Capital, Revenue Receipts & Expenditure and Exempted Incomes.				K2
2	Understand the tax provisions and computations of taxable income from salary and House Property.				K3
3	Learn the provisions and computations of taxable income from Profits and Gains of Business or Profession and capital gain.				K4
4	Determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals				K5
5	Study and remember the Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing				K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Introduction of IT and Residential Status				8 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				12 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 (2022), “Income Tax Law & Practice”, DP Kalyani Publishers, Latest Edition, New Delhi.
2	Vinod K.Singhania (2022), Monica Singhania, Students Guide to Income Tax. Taxman Publications Pvt. Ltd, New Delhi.
Books for Reference	
1	H.C.Mehorotra (2022), “Income Tax Law & Practice”, Prentice Hall Pvt Ltd, New Delhi.
2	Dingar Pagare (2022), “Tax Laws”, S.Chand & Sons Publisher, New Delhi.
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 / 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:						
<ol style="list-style-type: none"> Describe the Banking sphere and changes introduced by Fintech companies in Banking. Disseminate recent technologies used in the Banking sector to students. Make the student acquainted with the digital lending process. Create an idea about the Crypto Assets. 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 reimaged 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”). Digital Payment: Understanding Digital Payment - Types of Digital Payment Methods - Benefits of digital payments.		
Unit:5	Cyber Security in Digital Banking	13 Hours
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 to launch or Become a Digital Bank" Marshall Cavendish Business, Singapore,2014.	
	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	COMPUTERIZED ACCOUNTING WITH TALLY ERP	L	T	P	C
Core			-	-	4	4
Pre-requisite		Basic Knowledge in Tally	Syllabus Version	2023 - 24		
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Acquire knowledge on accounting software in Tally.</p> <p>Help the students to work with accounting software</p> <p>Introduce the students to the Basics of Accounts and the usage of Tally for accounting purpose.</p> <p>Equip the students to apply the Tally Package in Accounting operations</p> <p>Acquire knowledge about security control in tally</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Get fundamental knowledge about tally software.				K1 & K2	
2	Create company details and entering transactions in different types of vouchers using Tally software.				K2 & K6	
3	Know how to create customer profile, various cost categories and prepare the outstanding reports.				K3 & K4	
4	Make inventory vouchers and prepare Taxation report using Tally software.				K3 & K5	
5	Create security control and send accounting reports using internet and e-mail.				K3 & K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Tally Programme:						
<ol style="list-style-type: none"> Company Creation With Security control. Displaying Group & Ledger, Accounting Voucher. GST Options & GST Reports. Creating inventory Information. Inventory Reports. Maintain Bill wise Details. Outstanding Reports. Sundry Creditors & Sundry Debtors Day wise Reports. Trial Balance. Balance Sheet. Interest calculation & Cheque Printing. 						
Total Lecture & Practical Hours					60 Hours	
Note: Question Paper shall cover 100% Practical						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	Swayam- Conceptual framework of Accounting					
2	Tally.net					
3	https://youtu.be/xwpJ5QX9WEU					
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	S	S	S	S	S	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	M	S	S	S	S	S	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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



Course code	2EA	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: learn the International flow of Funds, Balance of payments and International Monetary System study the Markets for Foreign Exchange, Spot and Forward market and exchange rate Know about International Investment decision and Foreign Direct Investment Familiarize in International Financial decisions and international financial markets 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				12 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				12 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				11 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				11 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

Course code	2EB	BANK CREDIT MANAGEMENT	L	T	P	C
			4	-	-	4
Pre-requisite	Basic Knowledge in Principles of Banking		Syllabus Version	2023 - 24		
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Equip students with knowledge and skills necessary to understand the credit management</p> <p>Acquaint students with tools and methods available to manage credit.</p> <p>Identify , measure, monitor and mitigate credit risk</p> <p>Importance of various sectors and relevant guidelines</p> <p>Acquire knowledge about Bank Credit Management System & its applications to business and Industry.</p> <p>Have wide knowledge on the importance of documentation and their impact on bank credit</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1.	Understand the nature of bank lending activities and credit risk					K2
2.	Apply the principles of good lending in assessing credit propositions from bank customers					K3
3.	Apply quantitative and qualitative analysis for assessment of creditworthiness of borrowers					K3
4.	Analyze the knowledge about the prudential norms on capital adequacy and IRAC norms					K4
5.	Would have gained insight about the documentation procedures and evaluate recovery mechanism					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Overview of Bank Credit				10 Hours	
Bank credit-meaning, importance- Lending- policies, procedures, and steps in lending process principles of good lending- Credit institutions- credit information and role of credit information bureau-credit rating and evaluation -Government policies for credit extension						
Unit:2	Credit Policies				10 Hours	
Features of different types of loan- forms of advances- short term and long term, secured and unsecured- fundamental credit issues- types of borrowers, qualities of the good borrower- Analysis of financial statements-balance sheet analysis for lending						
Unit:3	Credit Evaluation				10 Hours	
Credit analysis of consumer loans-consumer profitability analysis-Ratio analysis- liquidity ratio, profitability ratio, efficiency ratio- financial leverage-common size statement- credit scoring and credit rating						
Unit:4	Emerging Trends				14 Hours	
Emerging Trends - in the banking sector, in microfinance, in credit risk management- recent RBI guidelines- the concept of mortgage- lien-real estate lending-crop loans, crop insurance scheme, NABARD initiatives						

Unit:5	Monitoring and Supervision	14 Hours
Credit monitoring-meaning, goals, process- Income Recognition and Asset Classification Norms (IRAC)- credit risk management barriers- capital adequacy recovery tools- onetime settlement- Lok Adalat - DRT- SARFAESI- Basics of insolvency and bankruptcy code		
Unit:6	Contemporary Issues	2 Hours
Expert Lectures, Online Seminars – Webinars – Case Studies		
Total Lecture hours		60 Hours
Books for Study		
1	Bankers Handbook on Credit Management published by Indian Institute of Banking and Finance, 2018.	
2	Murali S & Subbakrishna.K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai, 2019	
Books for Reference		
1	R.K Gupta & Himanshu Gupta, “Credit appraisal and Analysis of financial statements” Notion press, 2018	
2	Milind Sathye, Milind Sathye and James Bartle , “Credit Analysis and Lending Management: fifth edition” Mirabel Publishing; 5th edition, 2022.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=u4R6q-u6myo	
2	https://www.youtube.com/watch?v=f3VgVOgAUoE	
3	https://www.youtube.com/watch?v=XX3fLZiLi8Y	
Course Designed By: Dr. M.Sumathy / E-Mail ID: sumathivenky2005@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	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	S	S	S	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:						
<p>The main objectives of this course are:</p> <p>To develop and understanding of the basic framework of the research process and various research designs and techniques</p> <p>To identify the various sources of information for literature review and data collection</p> <p>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</p> <p>To write research reports and research proposal.</p>						
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 - Understand; 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		

Mapping with Programme Outcomes										
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		
Unit:6	Contemporary Issues	2 Hours
Online Assignment- Quiz- Case Studies		
Total Lecture hours		60 Hours
Note: Question Paper shall cover 100% Theory.		
Books for Study		
1	Rentz, K., Lentz, P., & Das, A. (2020). <i>Business Communication: A Problem Solving Approach</i> (First edition). McGraw Hill.	
2	Meenakshi Raman and Professor Sangeeta Sharma.(2022,) <i>Technical Communication Principles and Practice</i> , Oxford University	
3	Gupta, C. B. (2019). <i>Essential Business Communication</i> . Cengage Learning India Pvt. Ltd.	
Books for Reference		
1	R.C. Sharma & Krishna Mohan <i>Business Correspondence and Report Writing</i> . Tata McGraw Hill Publishing Company Limited.	
2	Bhardwaj, K. (2019). <i>Fundamentals of Business Communication</i> . Dreamtech Press.	
3	C.R. Reddy) <i>Business Communication</i> Dreamtech Press,2019.	
4	Urmila Rai & SM Rai (<i>Business Communication</i> (2022) Himalaya Publishing House, n.d.).	
5	Pustak, M. (n.d.). <i>Art And Science Of Business Communication 4Th Edition</i> . 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

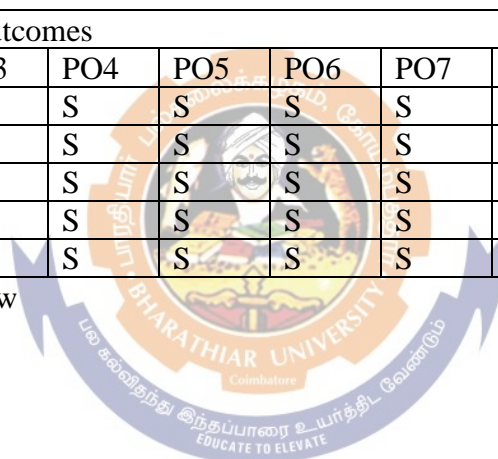
*S-Strong; M-Medium; L-Low

Course code	33C	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version		2023 - 24	
Course Objectives:						
The main objectives of this course are to: The students get a complete knowledge, concepts and procedures used to prepare the accounts of companies like, manufacturing company, bank, insurance, electricity and Holding Company.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To get fundamental knowledge about Final Accounts of Companies, Managerial Remuneration and Profits Prior to Incorporation.					K3
2	To acquire knowledge in preparation of Holding Company Accounts					K3
3	To get familiarity about preparation of Bank and Insurance Company Accounts					K4
4	To understand preparation of the final accounts of electricity company accounts and disposal of surplus.					K5
5	To get knowledge about inflation accounting and IFRS.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Final Accounts of Companies					10 Hours
Final Accounts of Companies (Schedule VI): Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration.						
Unit:2	Holding Company Accounts					11 Hours
Holding Company Accounts: Meaning and definition of Holding Company and Subsidiary Company; Legal requirements relating to presentation of accounts - Consolidated financial statements; Preparation of Consolidated Balance Sheet; Steps involved in preparation of consolidation balance sheet.						
Unit:3	Bank Accounts and Insurance Company					11 Hours
Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts (New Format); types of insurance; Life insurance; Revenue account, Profit and loss account and balance sheet - General insurance (Fire and Marine); Revenue account, Profit and loss account and balance sheet.						
Unit:4	Double Account System					13 Hours
Accounts of Electricity Companies: Features; Double accounts system Vs Single accounts system; Advantages and disadvantages – Preparation of Final Accounts – Revenue account – Net revenue account – Receipt and expenditure of capital account - Replacement of an Asset – Disposal of Surplus.						
Unit:5	Inflation Accounting					13 Hours
Inflation Accounting: Methods of inflation accounting; Current purchase power method - Current cost accounting method – Hybrid method - International Accounting Standards – IFRS.						

Unit:6	CONTEMPORARY ISSUES	2 Hours
Expert lectures, online seminars - webinars		
Total Lecture Hours		60 Hours
Note: Question Paper shall cover 20% Theory and 80% Problems		
Books for Study		
1	R.L.Gupta and M.Radhasamy, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, 2001	
2	M.C. Shukla , T.S.Grewal & S.Gupta, “Advanced Accounts”, S. Chand & Sons, New Delhi, 2017	
Books for Reference		
1	Arulanandam & Raman, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, 2016	
2	SP. Iyengar, “Advanced Accounting”, Sultan Chand & Sons, New Delhi, 2008	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	-	
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

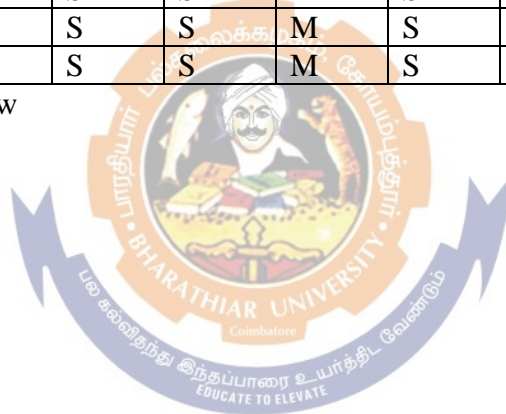


Course code	33D	STRATEGIC FINANCIAL MANAGEMENT	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge on Fundamentals of Finance	Syllabus Version	2023 - 24			
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Familiarize the objectives, role and skills of financial manager required for Industry</p> <p>Assess the factors affecting investment decisions</p> <p>Provide an in depth view of financial leverage and theories understand the dividend Theories</p> <p>Learn the techniques of working capital Management techniques</p>						
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 which are applied in Corporates.					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- case study						
	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	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:						
<p>The main objectives of this course are to:</p> <p>Become familiar with various Investment avenues, Portfolio Construction as well as the risk and return associated with various stock.</p> <p>Acquire a thorough knowledge in valuation models.</p> <p>Learn about long-term and short-term investment analysis tools.</p> <p>Familiarize with Portfolio theories.</p> <p>Gain knowledge in Portfolio performance and risk adjusted methods.</p>						
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	3EA	INDIRECT TAXATION	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in GST		Syllabus Version		2023 – 24	
Course Objectives:						
The main objectives of this course are to:						
1.Acquire knowledge on Indian indirect tax system						
2. Gain knowledge on GST and procedures.						
3. Provide a practical perspective of GST Returns.						
4.Identify and analyze online filling GST						
5.Understand the Customs Act						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Gain knowledge on Indirect Tax system in India.				K1 & K2	
2	Acquire knowledge on GST in India.				K2 & K5	
3	Understand the registration procedure in GST				K2 & K6	
4	Awareness of GST E return filling details.				K4 & K6	
5	Understand the Customs Act in India.				K1 & K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Concept of Indirect Tax			8 Hours		
Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.						
Unit:2	Basic of Goods And Service Tax			12 Hours		
Goods and Service Tax - Important Definitions -GST Council - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.						
Unit:3	GST- Registration			12 Hours		
Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.						
Unit:4	GST-Filing of Returns			14 Hours		
GST- Tax rate-e filing-GST portal – GSTR Forms - return producer- Payment of Tax - Tax Invoice – Credit and Debit Notes- e way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases - Tax Deducted at Source - Tax Collection at Source.						
Unit:5	Overview of Customs Duty				12 Hours	
Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs						

Unit:6	Contemporary Issues	2 Hours
GST - Group Discussion & E- filing of Returns		
Note: Question Paper shall cover 100% Theory		
	Total Lecture Hours	60 Hours
Books for Study		
1	Mehrotra& Goyal, Indirect Taxes, Sahitya Bhavan Publications, Agra, 2015	
2	V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 2014	
Books for Reference		
1	Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2016.	
2	Indirect Tax- GST- Custom Law- Dr.Parameshwaran& Viswanathan Kavin Publishers, 2018	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	www.gst.gov.in	
2	Cbic.gst.gov.in	
3	www.gstcouncil.gov.in	
4	https://youtu.be/l6c4khvDBVg	
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	M
CO2	S	S	S	S	S	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

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

Course code	3EB	D-COMMERCE	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Application of E-Commerce in various sector		Syllabus Version	2023 - 24		
Course Objectives:						
The main objectives of this course are to:						
1. Familiarize the basics concept of e-commerce, classification, business models and architectural frame work.						
2. Understand the network infrastructure such as LAN, WAN, MAN, domain name systems, HTTP and implementations of web servers.						
3. Equip with publishing technology, multimedia content and virtual reality modeling language.						
4. Prepare the learners about securing the business on internet and securing network transactions.						
5. Lay importance on internet advertising and cyber law in e-Commerce.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the concept of e-commerce; classify the types and models of e-commerce.				K1 & K2	
2	Analyse various network infrastructure, domain system and implementations of web servers.				K2 & K3	
3	Create object by using multimedia content.				K6	
4	Apply to analyse the security measures in network transactions.				K3 & K5	
5	To create internet advertisement and obtain awareness on cyber law in e-commerce				K4 & K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction to E-Commerce				8 Hours	
Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.						
Unit:2	Network Infrastructure				12 Hours	
Network Infrastructure: Local Area Networks – Wide Area Network – Metropolitan Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.						
Unit:3	Information Publishing Technology				12 Hours	
Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.						
Unit:4	Securing the Business on Internet				14 Hours	
Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for						

Web Commerce.		
Unit:5	Search Engines and Directory Services and Cyber Law	12 Hours
Search Engines and Directory Services: Information Directories – Internet Advertising. Cyber Law: Introduction- Concept of Cyberspace - Cyber law in E-Commerce-Contract Aspects - Electronic Governance.		
Unit:6	Contemporary Issues	2 Hours
Online seminars, online assignments – webinars		
Total Lecture Hours		60 Hours
Books for Study		
1	Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2016	
2	Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai, 2013	
Books for Reference		
1	Amir Manzoor, "E-Commerce", Amir Manzoor Publisher, 2014	
2	Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi, 2015	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.garykessler.net/library/crypto.html	
2	https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf	
3	https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.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	S	S	S	M	S	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	M	S	S	S	S	S	M	S
CO5	S	S	M	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 Professor, Department of Commerce Bharathiar University, Coimbatore - 641046 drchellamsamy@gmail.com 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 Professor & Head Dr.M.NIRMALA Assistant Professor, Department of Commerce Bharathiar University, Coimbatore-46 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, Content Writers, Inbound Marketing Manager, Social Media Marketing Experts/Specialists, 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	