M. Com (Finance and Accounting)

Syllabus (With effect from 2024 - 25)

Program Code:



DEPARTMENT OF COMMERCE

Bharathiar University
(A State University, Accredited with "A" Grade by NAAC and 13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore - 641 046, India

BHARATHIAR UNIVERSITY: COIMBATORE 641046 DEPARTMENT OF COMMERCE

MISSION

To impart social consciousness among students

To Provide value based education for enhancing employability skills in the area of Finance and Accounting

To Train the students with innovative leadership qualities

To impart quality higher education to excel in their life.

To provide students with better research platform

Program 1	Program Educational Objectives (PEOs)								
The M.Co.	The M.Com (Finance and Accounting) program describe accomplishments that graduates are								
expected to	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								
FEOI	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								
PEOS	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								
PEO1	Graduates are prepared to participate in diverse sectors of the economy								
0									

Program	Program Specific Outcomes (PSOs)							
After the	After the successful completion of M.Com (Finance and Accounting) program, the students are							
expected to	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							

Prog	ram Outcomes (POs)
On s	uccessful 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 (International Business), B.Com. (Accounting & Taxation), B.Com. (Business Process Services), B.Com. (Business Analytics), B.Com. (Cost & Management Accounting), B.Com. (E-Com), B.Com. (Financial System), B.Com. (Foreign Trade), (Any other Nomenclature with B.Com).

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:

M.Com (Finance and Accounting) Curriculum (University Department) (For the students admitted during the Academic Year 2024 - 25 onwards)

Course				Hours		Maximum Marks		
Code	Title of th	e Course	Credits	Theory	Practica 1	CIA	ESE	Total
FIRST S	EMESTER							
13A	Core-1	Introduction to Industry 4.0	4	4	-	25	75	100
13B	Core-2	Advanced Financial Accounting	4	4	-	25	75	100
13C	Core-3	Quantitative Techniques for Finance	4	4	-	25	75	100
13D	Core-4	Insurance and Risk Management	4	4	-	25	75	100
13E	Core-5	Financial Markets and Institutions	4	4	-	25	75	100
1EA	E1ec1	Financial Derivatives	4	4		25	75	100
1EB	Elec1	Environmental Management Accounting	4	4	-			100
Supp.		Offered by other Department	2	2	-	12	38	50
1VA*	Val. Added	Val. Added Course - 1: Credit Analyst	4	2	-	100	-	100
Total			26	26	-			650
SECONI	D SEMEST	ER	II.		II.	II.		
23A	Core-6	Applied Cost Accounting	4	4	_	25	75	100
23B	Core-7	Accounting for Managerial Decision Making	4	4	_	25	75	100
23C	Core-8	Direct Tax	4	4	-	25	75	100
23D	Core-9	Banking 4.0	4	4	-	25	75	100
2EA	E1 0	International Financial Management	4	4		25	75	100
2EB	E1ec 2	Bank Credit Management	4	4	-	25	75	100
23P	Pract. 2	Computerized Accounting with Tally ERP	4	-	4	40	60	100
Supp.	•	Offered by other Department	2	2	-	12	38	50
Total		•	26	22	4			650

THIRD	SEMESTER							
33A	Core-10	Business Research Methods	4	4	-	25	75	100
33B	Core-11	Soft Skill for Managers	4	4	-	25	75	100
33C	Core-12	Advanced Corporate Accounting	75	100				
33D	Core-13	Strategic Financial Management	75	100				
33E	Core-14	Security Analysis and Portfolio Management	25	75	100			
3EA	E1ec3	Indirect Taxation	4	4		25	75	100
3EB	Elec3	D-Commerce	7 4	4	-	23	13	100
Supp.		Offered by other Department	2	2	-	12	38	50
3VA*	Val. Added	Val. Added Course - 2: Digital Marketing	4	2	-	100	-	100
Total			26		-			650
FOURT	H SEMESTER	₹						
46I		Internship & Training	4			100	-	100
47V		Software Development / Project & Viva – Voce	8			50	150	200
4NS*	Swayam	Professional Certification Course	1	2		-	-	-
4JA**	-	Certificate Course - I (Online Mode)	4				100	100
4JB**	-	Certificate Course - II (Online Mode)	4				100	100
Total			12					250
Grand T	`otal		90					2250

^{*}Co-Scholastic Courses

The final grading and ranking will only be based on scholastic courses. However, the award of the degree requires the mandatory completion of co-scholastic courses.

** The Students are encouraged to choose Any Two Certificate Courses from the following List subject to the availability in Swayam Portal. The students can also opt any Courses from the Swayam Portal in the area of Finance, Accounting, Computer Applications & Financial Technology. Each Course should carry either 2 or 4 Credits. Students are encouraged to complete the Online Certificate Courses from the First Semester onwards. He / She should complete the Online Certificate Courses on or before Fourth Semester. Marks will be added in the Fourth Semester Marks Statement.

	** CERTIFICATE COURSES (Any Two)	2*4 = 8 Credits
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/previe w
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/previe w
9	Continuous Quality Improvement: Tools and Techniques - Dr. Sanjeev Singh	https://onlinecourses.swayam2.ac.in/imb22_mg30/previe w
10	BCOS-184 E-Commerce - Dr. Subodh Kesharwani	https://onlinecourses.swayam2.ac.in/nou22_cm20/previe w

Supportive Courses offered to other Departments

Paper – I Principles of Accounting 2

Paper – II Principles of Modern Banking 2

Model Question Paper Pattern for Core and Elective Papers

Time: 3 Hours Maximum Marks: 75 Marks.

Section A – $(10 \times 1 = 10)$

Answer All the questions

Each question carries One mark

Q. No.1. – Q. No. 10 - Objective questions with four multiple choices

Section B – $(5 \times 5 = 25)$

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 – $(5 \times 8 = 40)$

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 – $(5 \times 1 = 5)$

Answer all the questions

Each question carries One Marks

Q. No. 1 - Q. No. 5

Section B – $(5 \times 3 = 15)$

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 – $(3 \times 6 = 18)$

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	INTEROPLICATION TO INTRICATION 4.0	L	Т	P	С		
Core		INTRODUCTION TO INDUSTRY 4.0	4	_	+-	4		
Pre-requisite		Basic knowledge in Information Technology	Syllabus Version 2024					
Course Objectives: The main objectives of Learn the essentials of Understand the need a Set a base for big data Familiarize the applica Train on the skills requ	Industry 4.0 and applications and Internet of ations and tools	s of Artificial Intelligence Things s of Industry4.0						
Expected Course Outc	romes:							
		course, student will be able to:						
	1	echnologies of industry 4.0		K1 &	. K2			
	Analyse and apply AI in the relevant sector							
,	· · · · · · · · · · · · · · · · · · ·							
	e tools of Indus			K2 K6				
** *		needs of the industry		K6				
•				KU				
K1 - Remember; K2 -	Understand; K	3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	T	to Industry4.0	1403	Hours				
- Basic principles - Co						ristics		
Internet of Things - Chain- Machine Learn	Cyber Security ing.	echnologies of Industry 4.0 - Big Data – Artificial Intelligy – Cloud Computing – Augmented Reality-Virtual Rea	lity-3D	Prin		ustrial		
Internet of Things - Chain- Machine Learn Unit:2	Cyber Security ing. Artificial In	y – Cloud Computing – Augmented Reality-Virtual Rea	10 H	Prin Hours	nting-	ustrial Block		
Internet of Things - Chain- Machine Learn Unit:2 Artificial Intelligence: – Applications- Doma	Cyber Security ning. Artificial Inte Artificial Inte ins and Tools	y - Cloud Computing - Augmented Reality-Virtual Rea	10 H of AI-	Prin Hours AI e	nting- nviro	ustrial Block nment		
Internet of Things - Chain- Machine Learn Unit:2 Artificial Intelligence: - Applications- Doma AI - Challenges of AI. Unit:3	Cyber Security ning. Artificial Interiors and Tools Big Data and	v – Cloud Computing – Augmented Reality-Virtual Reality-Virtua	10 H of AI- AI- Fut 12 Hou	Hours AI en	nviro rospe	nment ects of		
Internet of Things - Chain- Machine Learn Unit:2 Artificial Intelligence: - Applications- Doma AI - Challenges of AI Unit:3 Big Data: Evolution - Demerits - Big Data C - Big Data Domain St Databases - Big Data Learning Platforms. In	Cyber Security Artificial Interiors and Tools Big Data and Data Termino Components: B ack: Big Data Usecases: Big nternet of Thir	y - Cloud Computing - Augmented Reality-Virtual Reality-Virtua	10 Hoof AI- AI- Fut 12 Houdustry - Appl Learni Data Ro	Hours AI encure P Irs 4.0 - lication of a l	mviro rospe Meri ons - Big D	nment ects of Tools Data in kills -		
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1	Mazur and Stanislaw (2022) " Industrial Revolution 4.0 1st Edition " Taylor and Francis Ltd											
2	Alasdair Gilchrist, "Industry4.0 : The Industrial Internet of Things", A Press											
	PublishingCompany,Newyork,2019.											
Boo	Books for Reference											
1 .	1 Alp Ustundag and Emre Cevikcan, "Industry 4.0: Managing The Digital Transformation", Springer International											
	Publishing, Newyork, 2017.											
2	Anand Nayyar, Mohd Naved and Rudra Rameshwar, "New Horizons for Industry 4.0 in Modern Business",											
	Springer International Publishing,1st Edition 2023.											
3	P. Kaliraj, T. Devi, "Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.											
Rela	tted Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]											
1	https://www.youtube.com/watch?v=IoY3tP-Iw4Q											
2	https://www.youtube.com/watch?v=LXI48d2gif0											
3	https://www.youtube.com/watch?v=z274tEGwFAU											
4	https://www.youtube.com/watch?v=oNKWn5eTHVw											
Cou	rse Designed By: Mrs.A. Anitha Begum / E-Mail ID: anithacomm@gmail.com											

Mappin	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	13B ADVANCED FINANCIAL ACCOUNTING L		Т	P	С
Core		ADVANCED FINANCIAL ACCOUNTING	4		+	4
Pre-requisite		Basic knowledge in Financial Accounting	Syllabi		2024 -	I .
Course Objecti	ives:		, craio			
	ctives of this cou					
	idents with IND					
		n preparation of accounts in trading concerns.				
		on of Goodwill and Shares. n of accounts for Non Trading concern.				
		lopments in Accounting.				
Expected Cour		iopinento in ricconting.				
		of the course, student will be able to:				
1 R	emember the Inc	lian Accounting Standards.		K	1	
2 U	nderstand the pr	eparation of Contract and Hotel Companies Accounts		K	2	
		te various methods of Goodwill and Shares.		K	3 & k4	
	11 0	ethod of preparation of Non-trading Concerns.		K		
		nderstand the recent development in Accounting.			1 & K2	
		and; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - C	`reate	13		
Unit:1		Accounting Standard	reace	10 Hou	urc.	
		Introduction - Ind AS 1 (Preparation of Financial State	tement) - In			ries) -
		Changes in Accounting Estimates and Errors) - Ind				
		ion Contracts) - Ind AS 16 (Property, Plant and Equi				
		sclosure of Government Assistance) - Ind AS 36 (In				
	sets) (Theory On		-pulling (1 10000	,, 1110-1	10 00
Unit:2		ct Accounts & Hotel Companies Accounts		12 Hou	irs	
		ub-contract - Work Certified and Payment - Work i				
		ted Profit - Combing and Segmenting construction				
	- Recognition	of contract revenue and expenditure - Recognition	of expecte	ed Loss	- Chang	ges in
Estimates.		Notes of Hotel Decision House of Decision and	l D114	C1	· · · · · · · · · · · · · · · · · · ·	C
	nies Accounts: 1 Audit - Final Ac	Nature of Hotel Business - Heads of Revenue and	Expenditi	ire - Ci	assificati	on of
Unit:3		ion of Goodwill & Shares		12 Hou	rs	
		Components - Factors affecting value of Goodwill	- Methods			Super
		nod - Capitalization Method. Value of Shares: Need				
Yield Basis - V	alue Based on E	Earning of Company.				
Unit:4		rading Concerns		14 Hou		
		oncern - Preparation of Income & Expenditure Ac			ts & Pay	ment
		ncome & Expenditure Accounts and Receipts & Payn	nent Accou			
Unit:5		Development in Accounting	. 01	10 Hour		
Corporate Soc	_	ry (CSR) Accounting – Human Resource Account nment Accounting - Principles of Responsibility acc	-			
mathada Drin		innent Accounting - Finiciples of Responsibility acc	ounting- K		zveromin	ent m
		S 1			o veropin	
Accounting (T	heory Only).					
Accounting (Tunit:6	heory Only). Conter	mporary Issues		2 Hours		
Accounting (Tunit:6	heory Only). Conter ment- Quiz- Cas	mporary Issues				
Accounting (Tunit:6 Online Assign	heory Only). Conterment- Quiz- Cas Total I	mporary Issues se Studies Lecture hours		2 Hours		
Accounting (Tunit:6 Online Assign Note: Question	heory Only). Conterment- Quiz- Cas Total I Paper shall cov	mporary Issues se Studies		2 Hours		
Accounting (Tourish Unit:6 Online Assign Note: Question Books for Stud	heory Only). Conterment- Quiz- Cas Total I n Paper shall cover	mporary Issues se Studies Lecture hours		2 Hours	r's	npany

2	Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari,"Advanced Accountancy (Vol.2)",								
	12th Edition, Vikas Publishing House. P.Ltd. Noida (UP), 2023								
3	T.S. Reddy & Dr. A. Murthy, "Financial Accounting", Margham Publications, Chennai, 8 th Edition, 2024								
Boo	oks for Reference								
1	T.S Reddy & A.Murthy "Advanced Accountancy", Margham Publications, 18th Edition, Chennai, 2024.								
2	R.L Gupta & Radhasamy, "Advanced Accounting", S. Chand & Sons Publisher, 13th Edition, New Delhi, 2022								
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]								
1	https://www.icai.org/post.html?post_id=8202								
2	https://www.classcentral.com/course/swayam-hospitality-industry-in-tourism-14110								
3									
Cor	urse 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	L	T	P C	
Core		FOR FINANCE	4	•	- 4	
Pre-requisite		Basic knowledge in Statistics and Operations Research		abus sion	2024 - 25	
Course Objective						
The main objective	es of this course	e are:				
		applications used in QT for finance decision				
11 2	•	ntitative Techniques to solve business problems				
		e the project to minimize the cost and time				
	to select the be	st course of action and to improve the professional ski	lls for	their		
Business						
Expected Course	Outcomes:					
		f the course, students will be able to:				
1 understar finance	nd the basic the	ory of probability and applications of theoretical dis	tributi	on in	K2	
	2 Know the role and applications of queuing theory, simulation and time series in business for financial analysis.					
	and interpret the ness index in Inc.	ne various index numbers in business and to know the dia.	e econ	omic	K4	
4 Determin	ne and evaluate	the project to minimize the cost and time through CPM	Л.		K5	
5 Apply th	e inventory co	ntrol technique to control the material cost and to i	dentif	y the	K6	
optimum	profit through	game theory that is minimized lose and maximize the p	orofit.	-		
K1 - Remember	r; K2 - Understa	and; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - C	reate			
	Γ					
Unit:1	D 6: :::	Probability Theory and Distribution	<u> </u>		2 Hours	
		 Addition and multiplication rules Probability distrib and normal – Simple problems applied to finance. 	ution	– The	oretical	
distributions – D	momai poison	and normal – Simple problems applied to imalice.				
Unit:2	O	ueuing Theory and Time Series Analysis		12	2 Hours	
		cations to Business Decisions – Simulation – Monte	Carlo			
Time series – Co	omponents of tir	ne series – Use of time series data for financial analysi	s.			
Unit:3	Ţ	ndex Number and Its Applications		10	0 Hours	
		ots – simple and weighted index numbers – Economic	and			
numbers publish		1 2			-	
Unit:4		Network Analysis		1′	2 Hours	
Network		anagerial Applications - CPM / PERT network cor Total Float, Free Float - Independent Float - Distinct		nts -	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,

Uni	Unit:6 Contemporary Issues 2 Hours							
Exp	ert lectures,	online seminars - webinars						
		Total Lecture Hours	60 Hours					
Not	Note: Question paper shall cover 40% theory and 60% Problems.							
Boo	ks for Stud	y						
1	C.R.Koth	ari, (2019)"Quantitative Techniques", Vikas Publications, New I	Delhi					
2	_	por , (2018) "Operations Research - Problems and Solutions" New Delhi,	, Sultan Chand & Sons					
Boo	ks for Refe	,						
1		ameswara Gupta (2019) Operations Research & Quantitative House Pvt. Ltd, Mumbai.	e Techniques, Himalaya					
2	S.P. Gupta	(2019), "Statistical Methods", S.Chand & Sons Publisher, New	Delhi.					
Rela	ated Online	Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	https://y	outu.be/owLT5KDrqAs						
2	E-book: P.K. Gupta and DS Hira, Operations Research, S. Chand Publishing, New Delhi							
Cou	rse Designe	d By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.co	om					

Mappi	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	-	-	4
Pre-requisite		Broad understanding of Risk and Insurance as a means to manage it.	Syllab Versio		202	4 - 25
Course Objective						
Familiarize the Understand reformation of insufficient to Develop an understand a foundation	rms of Indian ins rance agents. erstanding of insu n of risk, risk man	rance industry, private players to Indian insurance mark trance industry and its types. agement, and steps in risk management process. Trisk management, control risk and tools for controlling R		A R	egula	tions an
Expected Course	Outcomes					
		ne course, student will be able to:				
		insurance and differentiate re-insurance and double insurance	ance	I/	1&K	2
•		Indian insurance industry, reforms and licensing of in				
agents.	e the position of	indian insurance industry, reforms and licensing of in	isurance		.4	
Classify Life.	y the types of ins	surance policies and have knowledge on procedure for c	claiming	g K	2 &K	K 3
4 Analyse	e the risk, apply i	risk management techniques to control risk		K	[4	
5 Able to	identify, measure	e and apply relevant method for risk management.		K	.3	
Unit:1	Introduction			Hour		. 1
Introduction to Insurance – Rela Double Insuranc	Insurance: Role ted concept. Rei	of Insurance – Characteristics of Insurance – Fundamensurance: Meaning – Concept – Type of Reinsurance Fechnology in Insurance.	mental -Functio	Lega	l Prin	•
Introduction to Insurance –Rela Double Insuranc Unit:2 Indian Insurance	Insurance: Role ted concept. Reise-Information Indian Insurae Industry – Reise	of Insurance – Characteristics of Insurance – Fundamensurance: Meaning – Concept – Type of Reinsurance Fechnology in Insurance.	mental -Function	Lega on of	al Prin	surance
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance	Insurance: Role ted concept. Reise-Information Indian Insurae Industry – Reise	of Insurance – Characteristics of Insurance – Fundamensurance: Meaning – Concept – Type of Reinsurance Technology in Insurance. Ince Industry forms – Private Players to Indian Insurance Market – For Protection of Policy Holders Interest.	mental -Function	Lega on of Hours	al Prin	surance
Introduction to Insurance —Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Unit:3 Insurance Contra and Marine - Fe Eligible groups.	Insurance: Role ted concept. Reise – Information Indian Insura e Industry – Resurance Agents – I Insurance Conact: Life Insurance atures, Policy Conactive Factors Led in	of Insurance – Characteristics of Insurance – Fundamensurance: Meaning – Concept – Type of Reinsurance Technology in Insurance. Ince Industry forms – Private Players to Indian Insurance Market – For Protection of Policy Holders Interest.	mental -Function	Lega on of Hours Regures	l Prins reins s gulati nsura	ons: Fo
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Unit:3 Insurance Contra and Marine - Fe Eligible groups. Insurance Schel Unit:4	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry - Re urance Agents - I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure fo	of Insurance – Characteristics of Insurance – Fundamensurance: Meaning – Concept – Type of Reinsurance Fechnology in Insurance. Ince Industry Incompact – Private Players to Indian Insurance Market – For Protection of Policy Holders Interest. Intract Intract In Contract – Features, Policy Conditions and Products; Market – For Weather of Group Insurance: Meaning-feature the Growth of group Insurance. Health and Social Infor Claiming Life and Health Insurance In Claiming Life and Health Insurance	12 Hou	Hours Resident Indiana	l Prin	ons: Founce: Fi mitation ard Li
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Unit:3 Insurance Contra and Marine - Fe Eligible groups. Insurance Scher Unit:4 Introduction to I	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry – Re urance Agents – I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure fo Risk and Uncerta	of Insurance – Characteristics of Insurance – Fundar Insurance: Meaning – Concept – Type of Reinsurance Fechnology in Insurance. Ince Industry Incompared Forms – Private Players to Indian Insurance Market – For Protection of Policy Holders Interest. Intract Intract Intract In Contract – Features, Policy Conditions and Products; Inditions and Products. Group insurance: Meaning-feature the Growth of group Insurance. Health and Social Interest or Claiming Life and Health Insurance	12 Hourstie 12 Hourstie 12 Hourstie 12 Hourstie 12 Hourstie 15 Risk –	Hours Rejurs Life I I I I I I I I I I I I I I I I I I I	al Prins reins s gulati nsura ge- Li Stand	ions: Fo
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Contra and Marine - Fe Eligible groups. Insurance Scher Unit:4 Introduction to I Management – Fe	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry - Re urance Agents - I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure fo Risk and Uncerta Risk Management	of Insurance — Characteristics of Insurance — Fundar Insurance: Meaning — Concept — Type of Reinsurance Fechnology in Insurance. Ince Industry Incompared Players to Indian Insurance Market — For Protection of Policy Holders Interest. Intract Intract In Contract — Features, Policy Conditions and Products; Inditions and Products. Group insurance: Meaning-feature the Growth of group Insurance. Health and Social Interest or Claiming Life and Health Insurance In Claiming Life and Health Insurance	12 Hourstie 12 Hourstie 12 Hourstie 12 Hourstie 12 Hourstie 15 Risk –	Hours Red Irs Irs Irs Pringemen	al Prins reins s gulati nsura ge- Li Stand	ons: F nce: Fi mitatio ard Li
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Contra and Marine - Fe Eligible groups. Insurance Scher Unit:4 Introduction to I Management – Fe Unit:5 Risk Management	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry – Re urance Agents – I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure fo Risk and Uncerta Risk Management Risk Manage nt and Control –	of Insurance – Characteristics of Insurance – Fundar Insurance: Meaning – Concept – Type of Reinsurance Fechnology in Insurance. Ince Industry Incompared Players to Indian Insurance Market – For Protection of Policy Holders Interest. Intract Intract In Contract – Features, Policy Conditions and Products; Inditions and Products. Group insurance: Meaning-feature the Growth of group Insurance. Health and Social Interest or Claiming Life and Health Insurance In Claiming Life and Health Insurance	12 Hour f Risk – k Mana	Hours Resident Indiana	nsura ge- Li Stand	ions: Fince: Finitation ard Li
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Contra and Marine - Fe Eligible groups. Insurance Sche Unit:4 Introduction to I Management – Fe Unit:5 Risk Manageme – Tools for Cont	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry - Re urance Agents - I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure for Risk and Uncerta Risk Management Risk Management Risk Manage nt and Control - rolling Risk.	of Insurance — Characteristics of Insurance — Fundar Insurance: Meaning — Concept — Type of Reinsurance: Technology in Insurance. Ince Industry Ince Industry Incompared Protection of Policy Holders Interest. Intract Intract Intract Inditions and Products. Group insurance: Meaning-feature the Growth of group Insurance. Health and Social Interest or Claiming Life and Health Insurance Interest of Process — Objectives of Risk Management — Steps in Risk Methods of Risk management — Risk Management by Incompared Process — Objectives of Risk Management by Incompared Process — Objectives Object	12 Hour f Risk – k Mana	Hours Red Irs Irs Print Regements Re	nsura ge- Li Stand	ions: Founce: Finitation ard Lines of Rispocess.
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Contra and Marine - Fe Eligible groups. Insurance Scher Unit:4 Introduction to I Management – Fe Unit:5 Risk Management – Tools for Cont Unit:6	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry – Re urance Agents – I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure fo Risk and Uncerta Risk Management Risk Manage nt and Control –	of Insurance — Characteristics of Insurance — Fundar Insurance: Meaning — Concept — Type of Reinsurance Fechnology in Insurance. Ince Industry Ince Industry Incompared Players to Indian Insurance Market — For Protection of Policy Holders Interest. Intract Intract Intract Interest — Peatures, Policy Conditions and Products; Inditions and Products. Group insurance: Meaning-feature the Growth of group Insurance. Health and Social Interest in Claiming Life and Health Insurance Interest — Int	12 Hour f Risk – k Mana	Hours Red Irs Irs Print Regements Re	nsura ge- Li Stand	ions: Fince: Finitation ard Li
Introduction to Insurance – Rela Double Insurance Unit:2 Indian Insurance Licensing of Insurance Contra and Marine - Fe Eligible groups. Insurance Scher Unit:4 Introduction to I Management – Fe Unit:5 Risk Management – Tools for Cont Unit:6	Insurance: Role ted concept. Rei e- Information Indian Insura e Industry - Re urance Agents - I Insurance Co act: Life Insurance atures, Policy Co Factors Led in mes. Procedure for Risk and Uncerta Risk Management Risk Management Risk Manage ont and Control - I rolling Risk. Contemporar	of Insurance – Characteristics of Insurance – Fundar Insurance: Meaning – Concept – Type of Reinsurance: Technology in Insurance. Ince Industry Incompose – Private Players to Indian Insurance Market – For Protection of Policy Holders Interest. Intract	12 Hour f Risk – k Mana	Hours Reside I Samuel	nsura ge- Li Stand	ions: Fince: Finitatio ard Li

1.	Dr. P.K.Gupta, "Insurance and Risk Management", Himalaya Publishing House, Mumbai, Edition 2021.
2.	Alka Mittal and S.L Gupta, "Principles of Insurance and Risk Management", S.Chand & Sons Publisher,
	New Delhi, 1 January 2013.
Bool	ks 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.
3.	Dr.A.Murthy, "Insurance and Risk Management", Margham Publications, First Edition 2024.
4.	DR.P.Asha," Insurance and Risk Management", Notion Press,2022.
5.	George E. Rejda & Michael J. McNamara," Principles of Risk Management and Insurance", Published by
	Pearson, Washington State University,2020.
Rela	ted 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
Cou	rse Designed By: Dr.S. Raja Sharmila, Guest Faculty / E-Mail ID: srsharmibalaji@gmail.com

Mappin	g with Pro	gramme	Outcomes	3						
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

Give in depth knowle	bout financ	Basic knowledge in Capital Market urse are to:	4 Sylla Vers		202	4 2 - 23
Course Objectives: The main objectives Equip the students at Give in depth knowle Familiarize the opera Provide knowledge of	bout financ		•		202	2 - 23
The main objectives Equip the students ab Give in depth knowle Familiarize the opera Provide knowledge of	bout financ	irse are to:				
Equip the students at Give in depth knowle Familiarize the opera Provide knowledge of	bout financ	arse are to:				
Give in depth knowledge of Provide knowledge of						
Familiarize the opera Provide knowledge of	adaa an fii	cial system and its reforms				
Provide knowledge o		nancial market and its recent developments				
		ock exchange and schemes of mutual fund				
1-1	er vices or	increment Bunkers				
Expected Course Ou	tcomes:					
		of the course, student will be able to:				
1 Explain the	e financial	system and its reforms		K	1 &K	2
2 Evaluate t	the function	ns of financial market		K.	5	
3 Analyze th funds.	ne operation	ons of stock exchange and compare the various schemes of r	nutua	1 K	1 & K	.5
	e best fina	ncial institutions		K3	3	
5 Discuss ab	out the se	rvices of Merchant Bankers		K	5	
K1 - Remember: K2	2 - Underst	and; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create				
	Chacist	and, He Tippiy, III Timay20, He 2 valuate, Ho Croute				
Unit:1	Indian Fi	nancial System	121	Hours		
ı		n- Nature –Role of financial system- Economic developmen			w of	Indian
		tor reforms-RBI-Function-credit creation.				
Unit:2	Financial	Market and Its Recent Development	12 H	Hours		
		oney and Capital market-meaning-function - Call money i				
		d certificate deposits -The discount market - Market for				
		Recent development in Money and Capital market - Fore	agn I	Exchai	nge N	1arket:
Unit:3		nination- role of central Bank in foreign exchange market. change and Mutual Fund Industry	0 Hou	ırc		
		Functions- Stock exchange operation – BSE- NSE. Mu			Typ	es and
Schemes- Challenges		Tunctions- Stock exchange operation – Boll- Noll. Mu	tuai	unus	тур	cs and
Unit:4		and Non-Banking Financial Companies 12	2 Hou	ırs		
Banking Institutions		rcial bank - Cooperative bank - Development bank - St			objec	tives –
functions -Non Bar	nking Fin	ancial Companies (NBFCs). Public deposit with non-Ban	king	Comp	oanies	- Non
banking Statutory Fi	nancial Or	ganization.				
Unit:5		E	2 Hou			
		- Functions of merchant bank –regulations- classifications- c			uct	
Unit:6			Hour	S		
Expert lectures- web	ınars- onli	ne assignments-Case study				
	Total Lec	eture Hours 60) Hou	rs		

Boo	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								
3	L. M Bhole, Financial Institutions and Markets: Structure, Growth & Innovation, 2017								

Boo	oks 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
3	Fredrick S. Mishkin, Stanley G. Eakins, Tulsi Jayakumar, R.K. Pattnaik, Financial Markets and Institutions,
	Pearson, 2017
Rel	ated 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
Cot	urse Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com

Mappin	g with Pro	ogramme	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

^{*}S-Strong; M-Medium; L-Low

Course code	1EA	FINANCIAL DERIVA	ATIVES		L	T	P	С		
Core			1111125		4	-	-	4		
Pre-requisite	Version									
Course Object										
The main obje										
			ell as the operations of the			n Ind	1a.			
			s differences and types of the with derivative instrument			norko	t by fo	miliorizina		
		ons pricing models.	with derivative instrumen	is in the de	iivalive i	iiai KC	t by 1a	Jiiiiaiiziiig		
		evaluation of swaps.								
Gain Knowled										
Expected Cou										
		on of the course, student	will be able to:							
1 Learn an	d remember	he basics of derivative m	narkets and how they work	in India.		K1				
		lge on forward contracted nd apply hedging position	et and various future corons effectively.	ntracts, diff	erentiate	K2	&K3			
3 Understa	and various c	tion strategies and create	e the option positions			K2	& K6			
4 Get acqu	Get acquaintance on swaps and evaluation of swaps in derivate markets. K1&K5									
5 Understa	and the vario	s types of Credit derivati	ives available in the marke	et.		K2				
K1 - Rememb	er; K2 - Uno	erstand; K3 - Apply; K4	- Analyze; K5 - Evaluate;	K6 – Crea	te					
Unit:1		to Derivatives					Hours			
participants an	nd their roles	in the derivatives marke	of derivatives market – ets - Exchange-traded vs. (erivatives Market in India.							
Unit:2	Forwards a	d Future Market					Hours			
Key features Futures - Equ	of futures c ity stock fut	ntracts - Distinction betters - Commodity Future	ons of forward markets - tween futures and forwar es -Currency Futures – Int t Hedging - Cross Hedging	ds contract erest Rate l	s - Pay	off fo Phys	r futur ical se	res - Index ettlement vs		
Unit:3		Option Pricing Model					Hours			
Option and En Payoff - Black	uropean Opt k-Scholes op	on - Moneyness of Option on pricing models - Option	e of Options - Call Option on Contract – Concept of tion Strategies – Option S Option - Stock options - Option	Option Prer pread – Stra	nium - C addle – S	ption trang	Greek le – Co	cs – Option overed Call		
Interest Rate (_	miden	Transition options		- S CPHOI			5 P. Tollo		
Unit:4	Swaps						Hours			
			vaps – Interest Rate Swap							
	-Bond Swa	os - Swap Pricing - Inte	ernational Swap Dealers A	Association	(ISDA)	- Swa	aption	- Types of		
Swaption.	Crodit Dan	votivas				1.4	Цоли			
Unit:5 Credit Derivatives 14 Hours Credit Derivatives: Concepts - Credit Default Swaps - Credit Spread Options - Total Return Swaps - Credit Linked										
		•	lit Derivatives - Settlement			•	5 - CI	AIL LIIKU		
1.0000	c. Credit Del	Trong or cred	22 211 an i co settlement	. or create i				-		

Unit:6	Contemporary Issues	2 Hours								
Exp	Expert lectures, online assignment – webinars									
	Total Lecture Hours 60 Hours									
Note: Que	estion paper shall cover 100% theory.									
Books for										
1 P	Patel, Divyesh.,"Bharat's Financial Derivatives Theory Concepts & Problems", Siliguri, Bharat Law House									

	Pvt. Ltd, 2021
2	Gupta S.L, "Financial Derivatives: Theory, Concepts and Problems Hardcover", 2017
3.	Flavell, R. R. (2012). Swaps and other derivatives 2nd Edition. John Wiley & Sons.
Books	s for Reference
1	NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman
2	NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai
Relate	ed 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
Cours	se Designed By: S. Arun Kumar / E-Mail ID: s_arunkumar@yahoo.com

Mapping	with Prog	gramme C	utcomes							
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 c	code	1EB	ENVIRONMENTAL MANAGEMENT	L	Т	P	C
Elective			ACCOUNTING	4	-	-	4
Pre-requi	isite		Basic ideas on Environment related impact.		llabus ersion		24 25
Course Obj	jectives:			•		•	
		of this course a					
			ponents of environment				
	-	_	onmental management Accounting(EMA)				
		nmental related EMA challenge	cost and earnings				
			iances relating to Environment				
Expected Co			tances relating to Environment				
			ne course, student will be able to:				
Demonstrate and identify the elements of environment							3
		e tools of EMA	,			K3	
	11.		to environment			K4	
_		issues related t				K6	
			ed on performance evaluation			K6	
			; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -	Craata		XU	
KI - Kelli	iennoer, N	Z - Understand	, K3 - Appry, K4 - Anaryze, K3 - Evaluate, K0 -	- Create			
	,						
Unit:1			Environment and Its Components		10	Hor	ırs
Unit:1 Env	vironment		Environment and Its Components Environment, Components of environment, Structure	cture of o		Hou	
Env		: Meaning of I	Environment and Its Components Environment, Components of environment, Structure Levels of organization. Environment Impact		enviro	nme	ent,
Env Functioning Economic,	g of env Political,	t: Meaning of l ironment, and , Cultural, Lega	Environment, Components of environment, Structure Levels of organization. Environment Impact al and constitutional sub-systems of environment	on Busin	enviro	nme Soc	ent, ial,
Env Functioning Economic, Business. In	g of env Political,	: Meaning of I ironment, and , Cultural, Lega on to Environm	Environment, Components of environment, Structure Levels of organization. Environment Impact al and constitutional sub-systems of environment lental Legislation: Parliament functions.	on Busin	enviro ness: eir im	onme Soc pact	ent, ial, on
Env Functioning Economic, Business. In Unit:2	g of env Political Introduction	: Meaning of I ironment, and , Cultural, Lega on to Environm	Environment, Components of environment, Structure Levels of organization. Environment Impact al and constitutional sub-systems of environment lental Legislation: Parliament functions. Environmental Accounting System	on Busing t and the	environess: eir im	onme Soc pact Ho u	ent, ial, on
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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	d 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

Mappi	ng with	Progran	nme Out	comes						
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

Course code	23A	APPLIED COST ACCOUNTING	L	Т	P	С
Core		THI LEED COOT MCCOCKIING	4	-	-	4
Pre-requisite		Basic Knowledge in the Cost Accounting	Sylla Versi		2024	1 -
Course Objectives:			1			
accounting.	the pri	e are to: nciples of cost accounting, difference between financial a rives and introduce preparation of apportionment of overhead			and o	
apportionment.		1 1 11	,			
* *	lifferenti	ate job costing and process costing; distinguish joint produced	ucts an	d by	-prod	ucts
	ulate bre	eakeven point and understand applications of marginal costing	for bus	iness	decis	sion
•	derstand	and apply cost accounting tools.				
Expected Course Outcom						
On the successful comple	tion of tl	ne course, student will be able to:				
1 Recall the Cost A	ccountin	g Techniques, cost concepts and preparation of cost sheet.		ŀ	(1 & 1	K2
•		ntion and incentives, classification of overheads, apportion of re-apportionment in detailed way.	ment o	f	Κ2	
		cess costing, able to differentiate job costing and process and by-products costing.	costing	g, H	(4 & 1	К3
4 Able to calculate making.	breakev	ven point and applications of marginal costing for business	decision	n I	(4 & 1	K5
<u> </u>	cost and	financial accounts.		ŀ	K 5	
K1 - Remember; K2 - Un	derstand	l; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create		<u> </u>		
Unit:1	Cost A	accounting- Introduction	10	Hou	·s	
Cost Accounting: Mean		Definition – Objectives of cost accounting – Financial	Accoun	ting	Vs (Cost
		ng - Elements of Costing - Cost Concepts- Cost Account				
		ial control: Meaning - need of material control - Essentials	of mat	erial	contr	ol -
		evel setting - EOQ- ABC analysis- Inventory Turnover Ratio	144			
Unit:2		r Cost and Overhead		Hour		
time wage system- Piece I Overhead: Meaning and	Rate sys Classific	Incentives - Essential features of a good wage system-System tem-Premium and bonus plans. cation of Overheads - Steps in Overhead Accounting Allocations of Apportionment-Principles of Apportionment of overhead	n and A	Арро	rtionn	nent
Unit:3	Proces	s Costing	12 Hou	ırs		
Process Costing: Feature	es - Con	nparison between Job Costing and Process Costing – Process I coint Products and By-Products Costing			r Pro	cess
Unit:4		nal Costing	12 Hou	ırs		
		ures – Advantages – Limitations — Cost Volume Profit A			eak-E	ven
		inal Costing for Business Decision making				
Unit:5	Recon	ciliation of Cost and Financial Accounts	10 Hou	ırs		
Reconciliation of Cost a	nd Fina	ncial Accounts: Need for Reconciliation – Reasons for Disa umstances in which reconciliation can be avoided. Activity B	greeme	nt ir		
		concept –Step involved in the process ABC- Benefits of implen		-		-
Unit:6		mporary Issues	2 Hour			
Expert lectures, or	nline ass	ignments, online test – webinars				

		Total Lec	ture Hour	·s					60 H	lours
Note: Question I	aper shall	cover 409	% Theory	and 60%	Problems	S			<u>'</u>	
Books for Study										
1 S.	S.PJain and K.L.Narang, "Cost Accounting", Kalyani Publication, New Delhi, 2024.									
2 P	of. M.L. A	grawal, I	r. K.L. G	upta "Ad	vanced C	ost Accou	unting Pap	erback" .	January 2	018.
3 T	S.Reddy&	Y.HariPra	asadRedd	y,"CostA	ccounting	g",Margha	ım Public	ation ",Cl	nennai,20	23
Books for Refere	ence									
1 D	r. S.N. Ma	heshwari	Dr. S.N.	Mittal, "C	Cost Acco	unting - 7	Theory &	Problems	Paperba	ck – 1, 2015
2 H	orngren, "(Cost Acco	ounting w	ith Mana	gerial En	nphasis",	Prentice	Hall India	a, New D	elhi, November
20)17.									
Related Online O	Contents [N	100C, SV	VAYAM,	, NPTEL,	Websites	s etc.]				
1 h	tps://www	.accountii	ngtools.co	m/article	s/2017/5/	7/applied	-cost			
2 h	tp://www.l	businessd	ictionary.	com/defir	nition/app	lied-cost.	html			
Course Designed	By: Dr. N	.Vijayala	kshmi / E	-Mail ID:	nvijiphd	@gmail.c	<u>om</u>			
Mapping with Pr	ogramme (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	ACCOUNT	ΓING FOF	R	MAN	AGERIAL		DECISION	N L	T	P	C
Core	- 1	MAKING							4	-	-	4
Pre-requisite		Basic Know	wledge in Acc	count	ting				s Ver	labu	202- 25	4 -
Course Objectives	·								n			
The main objectives		rse are to:										
To acquire knowl To understand need To lay a base for l	edge in the ted ed for Workin	chniques of Ma g Capital.	_	ccour	nting.							
Expected Course	Outcomes:											
On the successful		f the course, st	udent will be	able	to:							
1 Interpret the	e Financial St	atements.									K3	
•		al Requirement	ts								K3	
1	- 1	nd Cash Flow S									K4	
	ferent types of										K5	
1	• 1	ecision Making									K6	
K1 - Remember;	<u> </u>		•		IZE D	1 . 17		7 .			NO	
Nature and Scope Relationship Bet	e of Managen ween cost an		ng – Function	ns – 1	Financ	ial Accou	ınting	g Vs Mana	gement		ountir	
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Nature and Scope Relationship Better Financial Stateme Unit:2 Ratio Analysis — and Computation Unit:3 Funds Flow State — Schedule of Ch Flow Statement V Statement.	Ratio Ana Advantages – of Working c Fund Flowement – Concanges in Working c	nent Accounting d Managemer allysis Limitations – apital – Forecan apital – Forecan apital – Statement – U	Classification st of Working W Statement of Flow of Fu Preparation of Uses of Cash I	ns – Ins – I	Finance Tools Ratios - pital Re	ial Accou Technique - Working equiremen	ntinges o	g Vs Mana f Manager oital Manager ds Flow Sta – Cash Flo	12 horatement ow Statement	Hours - Dete	ountirnting s ermin mitat t – Fu	and
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Books	s for Study
1	S.N.Maheswari, Suneel K Maheswari, Sharad K Maheswari "Accounting for Management", Fifth Edition,
	Vikas Publishing House, New Delhi, 2022
2	M.Y Khan &P.K.Jain, "Management Accounting and Financial Analysis", Tata McGraw Hill Publishing
	Company Limited, New Delhi, 2006
Books	s for Reference
1	R.K.Sharma& Shashi K.Gupta, "Management Accounting Principles and Practice", Kalyani Publishers, New
	Delhi, 2017
2	Dr. Manmohan, Dr. S.N. Goyal "Principles of Management Accounting", Sahitya Bhawan Publishers and
	Distributors Pvt Ltd, Uttar Pradesh, 2007
Relate	ed 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
Cours	e Designed By: Dr. M. Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com

Mappin	g with Pro	ogramme	Outcome	s						
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	L	T	P	C
Core	-]	4	-	-	4
Pre-requisite		Knowledge of Income Tax Law and Authorities	Syll Vers	abus sion	20 25	24 -
Course Objectives						
The main objective		se are:				
		ax Act and its implications.				
		sions and how to compute taxable income of an individual				
		income and the tax provision.				
		athorities, TDS and e-filing procedures.				
Expected Course C						
On the successful	completion of	the course, students will be able to:				
		sic concept and procedures of Income Tax Act, and how t		mine the	K1	
Residen	tial Status, So	cope of Total Income, Capital, Revenue & Exempted Income	es.			
2 To unde	erstand the tax	a provisions and computations of taxable income from salary	7.		K3	•
3 To lea	rn the provisi	ons and computations of taxable income from Profits and Ga	ains of I	Business	K 4	
	ession and cap	•				
4 To dete	ermine the I	ncome from Other Sources, Deduction from Gross Tot	al Inco	me and	K5	í
Assessr	nent of Indivi	duals				
5 To stud	dy and remen	nber the Income Tax Authorities, PAN Card, Tax Deducted	d at Sou	arce and	Ke)
	l Application					
K1 - Remember; F	X2 - Undestan	d; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				

Unit:1		on of IT and Residential status		Hours		
		on of IT and Residential status			ent y	ear –
Income Tax Act	- Definition		year –	Assessm		
Income Tax Act	- Definition	on of IT and Residential status – Income – Agricultural Income – Assessee – Previous	year –	Assessm		
Income Tax Act Residential Status Unit:2	- Definition - Scope of To	on of IT and Residential status Income – Agricultural Income – Assessee – Previous otal Income – Capital and Revenue receipts and Expenditure om salary and House property	year – – Exem	Assessm		
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1	H.C.Mehorotra, "Income Tax Law & Practice", Prentice Hall Pvt Ltd, New Delhi, 2022
2	Dingar Pagare, "Tax Laws", S.Chand & Sons Publisher, New Delhi, 2022
3	Dr. Viond K Singhania and Dr. Monica Singhania "Taxmann's Students Guide to Income Tax Including GST
	AY - 2024-25, 70 th Edition, Taxman Publication Pvt Ltd.
Note: Q	Question Paper shall cover 40% Theory and 60% Problems.
Related	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf
Course	Designed By: Dr. M.Nirmala, Assistant Professor / E-Mail ID: nirmala@buc.edu.in

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	225				
code Core	23D	BANKING 4.0	T -	P	C 4
Prerequisi	te	Basic ideas on Banking Practices Syllabu Versior	S	2024	4 -25
Course O	ojectives:	V CISIOI	1		
	3	this course are to:			
		phere and changes introduced by Fintech companies in Banking.			
		inologies used in the Banking sector to students. inted with the digital lending process.			
		e Crypto Assets.			
Cultivate	the need and i	mportance of Cyber security among students.			
Expected	Course Outco	mes:			
		eletion of the course, student will be able to:			
1 Reme	mber the Ban	king sphere and understand the Fintech Companies in Banking.		K1	& K2
2 Under	stand the diff	erent technologies used in Banking		K2	
		scape of Digital lending products and understand the changes brought in by	fintech	K2	
	anies in the le		-C	1/2	
4 Comp funds		ew digital currencies and recent payment methods adopted for speedy tran	isier oi	K2	
		ge in cloud banking and cyber security threats in the Banking sphere.		K2	
K1 - Rem	ember; K2 - U	Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create			
	T		1		
Unit:1	AI in Banki	<u>C</u>	11 Ho		C AT :
	•	of AI in Banking - Why Bank needs AI - Applications of AI in Banking - nagined with AI.	ппроги	ince ()1 A1 11
Unit:2	DLT and B	lock Chain	10 Ho	ours	
	OLT and Bloc	chnology - Blockchain: Meaning - Structure of BlockChain - Types of Blockchain - Benefit of Blockchain and DLT - Uses of Blockchain in banking - Ut			
of Block of	chain - role of	DLT in financial services.			
		DLT in financial services.	11 H	niire	
Unit:3	Digital Len	DLT in financial services.	11 Ho		Driving
Unit:3 Digital L Factors & lenders - 1	Digital Lenending: Mear Key Benefits Driving innov	DLT in financial services.	pe in In ortunities India -	dia - s for l AI an	FinTech d ML's
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Unit:3 Digital L Factors & lenders - l role in ne digital Le Unit:4 Blockchai Currencie of digital	Digital Lenending: Mear Key Benefits Driving innov xt-generation adding. Block Chair n-Based Curs ("CBDCs"). payments.	DLT in financial services. Inding Inding Inding - Digital Lending Eco-System - Evolution of the digital lending landscales - FinTech lending overcomes the challenges of conventional lending - Opposition and competition in the lending sector - Current digital lending models in lending - FinTech lending and its potential impact on market lenders -Regular - Based Currency and Digital Payments Tency: Decentralized Crypto currency - Centralized Crypto currency: Compared to the digital lending landscales are reported by the digital lending and lending and its potential impact on market lenders - Regular reported by the digital lending models in lending and its potential impact on market lenders - Regular reported by the digital lending models in lending and its potential impact on market lenders - Regular reported by the digital lending models in lending - Compared by the digital lending models in lending - FinTech lending and its potential impact on market lenders - Regular reported by the digital lending models in lending - FinTech lending and its potential impact on market lenders - Regular reported by the digital lending reported by the digital lending lending - Compared by the digital lending lending - Compared by the digital lending lending - Regular reported by the digital lending lending - Compared by the digital lending - Compared by the digital lending lending - Compared by the digital	pe in In ortunities India - atory env	dia - s for l AI an vironr ours Bank	FinTeclad ML' ment fo Digita
Unit:3 Digital L Factors & lenders -	Digital Lenending: Mear Key Benefits Driving innovat-generation adding. Block Chair n-Based Curs ("CBDCs"). payments. Cloud Bank nking: Mear	DLT in financial services. Inding Ining - Digital Lending Eco-System - Evolution of the digital lending landscapes - FinTech lending overcomes the challenges of conventional lending - Opposition and competition in the lending sector - Current digital lending models in lending - FinTech lending and its potential impact on market lenders -Regular - Regular - Regul	pe in In ortunities India - atory envertil 13 Ho	dia - s for I AI an vironr ours Bank ods - I	FinTeclid ML' nent fo Digita Benefit
Unit:3 Digital L Factors & lenders - l role in ne digital Le Unit:4 Blockchai Currencie of digital Unit:5 Cloud babanks - E	Digital Lenending: Mear Key Benefits Driving innovat-generation adding. Block Chair n-Based Curs ("CBDCs"). payments. Cloud Bank nking: Mear	DLT in financial services. Inding Ining - Digital Lending Eco-System - Evolution of the digital lending landscales - FinTech lending overcomes the challenges of conventional lending - Opposition and competition in the lending sector - Current digital lending models in lending - FinTech lending and its potential impact on market lenders -Regular - Regular - Regul	pe in In ortunities India - atory envertil 13 Ho	dia - s for l AI an vironr Durs Bank ods - l Durs	FinTeclid ML's ment for Digita
Unit:3 Digital L Factors & lenders - l role in ne digital Le Unit:4 Blockchai Currencie of digital Unit:5 Cloud ba banks - E Unit:6	Digital Lenending: Mear Key Benefits Driving innovext-generation anding. Block Chair Block Chair Block Chair Block Chair CBDCs"). Dayments. Cloud Bank Chair Cloud Bank Chair Contemporary Contemporary Contemporary Mean Contempo	DLT in financial services. Inding Ining - Digital Lending Eco-System - Evolution of the digital lending landscape in the service of the challenges of conventional lending - Opposition and competition in the lending sector - Current digital lending models in lending - FinTech lending and its potential impact on market lenders -Regular - Regular - Regular - PinTech lending and Digital Payments In Based Currency and Digital Payments In Based	pe in In ortunities India - atory enverse India - atory enverse India In	dia - s for l AI an vironr Bank bds - l burs eats f	FinTeclid ML's ment for Digita

Note	e: Question Paper shall cover 100% Theory.
Boo	ks 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.
Boo	ks for Reference
1	Skinner, Chris., " digital bank strategies tolaunch or become a Digital bank" Marshall Cavendish Business,
	Singapore, 2014.
2	Indian Institute of Banking & Finance, "Digital Banking", New Delhi, Taxmann Publications Pvt. Ltd, 2019.
Rela	tted 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
Cou	rse Designed By: Dr. M. Sumathy / E-Mail ID: sumathy@buc.edu.in
	<u> </u>

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

Elective Pre-requisite			т	-	. D	
Pre-requisite	2EA	INTERNATIONAL FINANCIAL MANAGEMENT	L	7	Р	С
			4 Syllabu	- -	2024	4 1-
		K nowledge in Horeign Hychange Wiarket	Version		25	
Course Objectives:						
study the Markets for Know about Interna Familiarize in Internation introduce and familiarize	nal flow or Foreig tional Ir national iarize th	of Funds, Balance of payments and International Monetary System on Exchange, Spot and Forward market and exchange rate avestment decision and Foreign Direct Investment Financial decisions and international financial markets and International Financial Markets and Instruments				
Expected Course Ou						
		on of the course, student will be able to:		T		
		e factors responsible for emergence of globalized financial markets.	•		& K2	
		eaning, nature and scope of international financial management.			& K3	
		for international financial management		K4		
4 Gain K		lge in theories and techniques used financial markets and inter-	national	K4	& K5	
	Describe the functions of financial markets with a particular emphasis on foreign K2 & K6 exchange markets					
		erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				

Unit:1 I	nternati	onal Financial Environment	12	2 Hou	rs	
		agement – An overview – Importance – Nature and Scope – Interr rnational Monetary System.	national	flow o	f Fun	ds –
Unit:2 F	Foreign	Exchange Market	12	Hou	re	
		nge – Foreign Exchange Market – Feature – Spot and Forward M				Rate
	_	te determination in the Spot and Forward Markets – Factors Influe y futures and currency options – Hedging with currency future and	_		_	te –
		onal Investment Decision	12 H			1
		Decision – Foreign Direct Investment– International -Capital Buning – Benefit of International Portfolio Investment – Problem of In				
	nternati	onal Financial Decisions	11 H	ours		
Unit:4 I	cial Dec	isions – Overview of the International Financial Market – Channe	le for In	ternati	onal f	
International Financ of Funds – Role ar		tions of Multilateral Development Banks – International Bankin ational Banks.			- Cr	
International Financ of Funds – Role ar Creation – Control of	of Intern			ctions	– Cr	edit
International Finance of Funds – Role ar Creation – Control of Unit:5 International Finance	of Internation	ational Banks.	g – Fur	ctions	1 Ho	edit ırs
International Finance of Funds – Role ar Creation – Control of Unit:5 International Finance funds – Management	of International Content of Records	national Banks. onal Financial Markets and Instruments ket Instruments – Short-term and Medium-term Instruments – Maceivables and Inventory – Factors behind the Debt Crisis.	g – Fur	1 nt of s	1 Ho	edit ırs
International Finance of Funds – Role ar Creation – Control of Unit:5 International Finance	of Internation of Internation of Records Con	national Banks. onal Financial Markets and Instruments ket Instruments – Short-term and Medium-term Instruments – Maceivables and Inventory – Factors behind the Debt Crisis. Intemporary Issues	g – Fur	1 nt of s	1 Ho	edit ırs
International Finance of Funds – Role ar Creation – Control of Unit:5 International Finance funds – Management Unit:6	of International Martin of Records Contact Con	national Banks. onal Financial Markets and Instruments ket Instruments – Short-term and Medium-term Instruments – Maceivables and Inventory – Factors behind the Debt Crisis. Intemporary Issues	g – Fur	1 nt of s	1 Ho	edit ırs

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.
Relate	d 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	e 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

code	2EB	BANK CREDIT MANAGEMENT	L	Т	P	C
			4	-	-	4
Pre-requisi		Basic Knowledge in Principles of Banking	Syllabu Version		202 25	24-
Course Ob	J					
Equip stud Acquaint soldentify, reaction Acquire & Industry.	dents with know students with to measure, monite knowledge abo	his course are to: wledge and skills necessary to understand the credit management bols and methods available to manage credit. or and mitigate credit risk ut Bank Credit Management System & its applications to businessan the importance of documentation and their impact on bank credit	d			
Expected (Course Outcom	200				
		etion of the course, student will be able to:				
1.		the nature of bank lending activities and credit risk			K2	
2.		rinciples of good lending in assessing credit propositions from bank cust	tomers		K3	
3.	11 7	dit risk mitigation strategies and their impact on bank profitability			K3	
4.	Analyze the knowledge about the prudential norms on capital adequacy of emerging trends of banking sector					
5.	Would have gained insight about the documentation procedures recovery mechanism act					
K1 - Reme	mber K2 Un	nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				
	Zilloci, K2 - Oli	ideistand, K5 - Appry, K4 - Anaryze, K5 - Evaluate, K0 - Create				
Unit:1		F Bank Credit	10 Ho	urs		
Unit:1 Bank cred lending-	Overview of lit-meaning, in Credit institution	***	ss princip	oles (
Unit:1 Bank cred lending- Governme	Overview of lit-meaning, in Credit institution policies for	Bank Credit nportance- Lending- policies, procedures, and steps in lending proce ions- credit information and role of credit information bureau-credit re credit extension.	ess principating and	oles (
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu	Overview of lit-meaning, in Credit institution policies for Credit Policies for different types es- types of b	Bank Credit nportance- Lending- policies, procedures, and steps in lending proce ions- credit information and role of credit information bureau-credit re credit extension.	ating and 10 Hoonsecured-	evalurs	amei	n -
Unit:1 Bank cred lending- Governme Unit:2 Features o	Overview of lit-meaning, in Credit institution policies for Credit Policies for different types es- types of b	Bank Credit portance- Lending- policies, procedures, and steps in lending procedions- credit information and role of credit information bureau-credit recredit extension. ies es of loan- forms of advances- short term and long term, secured and upporrowers, qualities of the good borrower- Analysis of financial states.	ating and 10 Hoonsecured-	urs fund	amei	n -
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency	Overview of lit-meaning, in Credit institution policies for Credit Policies of different types are types of bor lending. Credit Evaluation of Credit Consulty Credit Evaluation of Consulty Credit Evaluation of Credit Ev	Bank Credit portance- Lending- policies, procedures, and steps in lending procedions- credit information and role of credit information bureau-credit recredit extension. ies es of loan- forms of advances- short term and long term, secured and upporrowers, qualities of the good borrower- Analysis of financial states.	10 Housecured-tements-b	urs fund alanc abilit	amer ce sh	ntal neet
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency technique	Overview of lit-meaning, in Credit institution policies for Credit Policies of different types are types of bor lending. Credit Evaluation of Credit Consulty Credit Evaluation of Consulty Credit Evaluation of Credit Ev	Bank Credit Inportance- Lending- policies, procedures, and steps in lending processions- credit information and role of credit information bureau-credit recredit extension. Items to be a constant of advances and the state of the good borrower- and long term, secured and undercrowers, qualities of the good borrower- Analysis of financial state	10 Housecured-tements-b	urs fund alanc ars abilit ation	amer ce sh	ntal neet
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency technique Unit:4 Emerging	Overview of lit-meaning, in Credit institution policies for literal types of literal types of lending. Credit Evaluation of Credit Eva	Bank Credit Inportance- Lending- policies, procedures, and steps in lending processions- credit information and role of credit information bureau-credit recredit extension. Items to be a constant of advances and the state of the good borrower- and long term, secured and undercrowers, qualities of the good borrower- Analysis of financial state	10 Houtio, profit redit risk securitization transcription to the securitization of the securitization to the securitization to the securitization to the securitization of the securitization to the securitization of the s	urs fund alanc abilit c mit	amer	ntal neet
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency technique Unit:4 Emerging concept of	Overview of lit-meaning, in Credit institution policies for literature of different types of less-types of lending. Credit Evaluation of consumation of con	Bank Credit portance- Lending- policies, procedures, and steps in lending processions- credit information and role of credit information bureau-credit recredit extension. ies es of loan- forms of advances- short term and long term, secured and upportowers, qualities of the good borrower- Analysis of financial standard leverage-common size statement- credit scoring and credit rating. Changement-guarantees and credit insurance-credit derivatives and rends ne banking sector, in microfinance, in credit risk management- recent-real estate lending-crop loans, crop insurance scheme, NABARD initial	10 Houtio, profit redit risk securitization transcription to the securitization of the securitization to the securitization to the securitization to the securitization of the securitization to the securitization of the s	urs fund alanc abilit ation rs	amer	ntal nteet tio,
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency technique Unit:4 Emerging concept of Unit:5 Document Recognition	Overview of lit-meaning, in Credit institution policies for literature of different types are types of lending. Credit Evaluation of consurational consuration of consurational consurations: collateral materials of the consuration of the consumation of the con	EBank Credit Importance- Lending- policies, procedures, and steps in lending processions- credit information and role of credit information bureau-credit recredit extension. It is seen to see the second s	10 Houtio, profit redit risk securitizatives 14 Houtio, proceedity and the redit risk securitizatives	urs fund alance abilit ation rs idelin	ameree sh	ntal neet tio, ion
Unit:1 Bank cred lending- Governme Unit:2 Features o credit issu analysis fo Unit:3 Credit ana efficiency technique Unit:4 Emerging concept of Unit:5 Document Recognition	Overview of lit-meaning, in Credit institution policies for literature of different types are types of lending. Credit Evaluation of consurational consuration of consurational consurations: collateral materials of the consuration of the consumation of the con	Bank Credit Inportance- Lending- policies, procedures, and steps in lending procedions- credit information and role of credit information bureau-credit recredit extension. It is sesses of loan- forms of advances- short term and long term, secured and use porrowers, qualities of the good borrower- Analysis of financial standard in the leverage-common size statement- credit scoring and credit rating. Common size statement- credit scoring and credit rating. Common size statement- credit insurance-credit derivatives and rends are banking sector, in microfinance, in credit risk management- recentate lending-crop loans, crop insurance scheme, NABARD initial and Supervision and Credit monitoring-meaning, good lassification Norms (IRAC)-credit risk management barriers- capital additional contents of the good borrower- and steps in lending procedit risk management barriers- capital additions.	10 Houtio, profit redit risk securitizatives 14 Houtio, proceedity and the redit risk securitizatives	urs fund alanc abilit ation rs idelin	ameree sh	ntal neet tio, ion

	Total Lecture hours	60 Hours					
Bool	ks for Study						
1	Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance (IIBF), Taxmann, 2023.						
2	Murali S & Subbakrishna.K.R, "Bank Credit Management", Himalaya Publishing H	louse, Mumbai, 2019					
Bool	ks for Reference						
1	R.K Gupta & Himanshu Gupta, "Credit appraisal and Analaysis of financial statements" N	otion press, 2018					
2	Milind Sathye, Milind Sathye and James Bartle, "Credit Analysis and Lending Mana	gement: fifth edition"					
	Mirabel Publishing; 5th edition, 2022.						
Rela	ted 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						
Cou	rse 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

Course code	23P	COMPUTERIZED ACCOUNTING WITH TALLY	L	T	P	C
Core		ERP	-	ı	4	4
Pre-requisite		Basic Knowledge in Tally	Syllab Versio		2024-	25

Course Objectives:

The main objectives of this course are to:

Acquire knowledge on accounting software in Tally. Help the students to work with accounting software Introduce the students to the Basics of Accounts and the usage of Tally for accounting purpose. Equip the students to apply the Tally Package in Accounting operations Acquire knowledge about security control in tally

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:

- 1. Company Creation With Security control & Displaying Group & Ledger
- 2. Accounting Voucher.
- 3. GST Options & GST Reports.
- 4. Creating inventory Information.
- 5. Inventory Reports.
- 6. Maintain Bill wise Details.
- 7. Outstanding Reports.
- 8. Sundry Creditors & Sundry Debtors Day wise Reports.
- 9. Bill of material and Manufacturing Account

10. Trial Balance, 11. Balance Sheet & 12. Interest calculation & Cheque Printing.

10. IIIai	Balance, 11. Balance Sheet & 12. Interest calculation & Cheque Printing.								
	Total Lecture & Practial Hours	60 Hours							
Note: Qu	Note: Question Paper shall cover 100% Practial								
Related (Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]								
1	Swayam- Conceptual framework of Accounting								
2	Tally.net								
3	https://youtu.be/xwpJ5QX9WEU								
Course I	Designed Ry: Dr M Siyonrakasam / E Mail ID: siyonrakash51000@gmail a	om							

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

Core	33A	BUSINESS RESEARCH METHODS		T	P	C		
COIC	_1	BUSINESS RESEARCH METHODS 4		-	-	4		
Pre-requisite		Basic ideas about Research and Knowledge of Statistics Syllabus S Versio						
Course Objecti		l n						
Course Objection The main objection		is course are:						
To develop an techniques To identify the To impart know sets so as to sol	d understa various sow wledge for ve the busi	urces of information for literature review and data collection enabling students to develop data analytics skills and meaningful interpret iness/Research problem and research proposal.						
Expected Cours								
On the successi	ul complet	tion of the course, students will be able to:						
problems	/ issues	antitative and / or qualitative research techniques to business and managem			[1 [2 &]			
	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process							
	necessary connects / Indu	ritical thinking skills in order to evaluate different research approaches utili- stry	zed	K	[4 &]	ζ5		
4 Write the	research re	port and research proposal		K	.5			
5 Identify th	e overall p	process of designing a research study from its inception to report.		K	6			
K1 - Remembe	r; K2 - Une	destand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		•				
Unit:1		Introduction and Research Design 1	ΛΙ	Hour	•0			
Business Resea		ning – Scope and Significance – Utility of Business Research – Qualities of search Process – Identification, Selection and formulation of research proble						
- Types of Res		search Process rachameunon, Scientific and Formulation of rescarch proofe	1113			CSI		
	ign.			Hours				
Types of Res Research des Unit:2 Sampling – Mo	Sampling ethods and n – Intervi	g and Tools for Data Collection Techniques – Sample Size – Sampling Error – Fieldwork and Data Collection Wew Schedule - Questionnaire – Observation, Interview and Mailed Question	0 H	on. I	Γools	fo		
- Types of Research desired Linit:2 Sampling - Moderate Collection Study and final Linit:3 Measurement at the second study and second s	Sampling ethods and n – Intervi Collection Analyzin and Scaling	g and Tools for Data Collection Techniques – Sample Size – Sampling Error – Fieldwork and Data Collectew Schedule - Questionnaire – Observation, Interview and Mailed Question of Data.	0 Hection	on. T	Fools e – F	fo		
Unit:2 Sampling – Mo Data Collection Study and final Unit:3 Measurement a - Classification Unit:4 Measures of Co Analysis – Auto Unit:5	Sampling ethods and n – Intervi Collection Analyzin and Scaling – Tabulati Measuring entral Tenco Correlation Connection Connectica Connection	g and Tools for Data Collection Techniques – Sample Size – Sampling Error – Fieldwork and Data Collectew Schedule - Questionnaire – Observation, Interview and Mailed Question of Data. In g and Report Writing Techniques – Reliability and Validity Processing and Analysis of Data – Fon – Interpretations. Report Writing – Steps - Types of Reports. In g the Relationship and Analyse the Impact dency – Standard Deviation – Correlation - Simple, Partial and Multiple Con – Regression Models – Ordinary Least Square Methods – Multiple Regre Testing of Hypothesis Test - Large Sample and 'f' Test, Test of Significance for Attributes, Analyse is the sample of t	0 Horizona 14 Dorre ssio	Houring - Holation.	Fools Fools Food Food	fo Pilo Patl		

	Total Lecture Hours	60 Hours
Not	te: Question Paper shall cover 60% Theory and 40% Problems	
Boo	oks for Study	
1	Cooper (2019), "Business Research Method", Tata McGraw Hill Publishing Co	ompany Limited, Noida, UP.
2	S.P. Gupta (2019), "Statistical Methods", S.Chand & Sons Publisher, New Del	hi.
3	Pamela.S.Schindler (2024) "Business Research Method' (Mc Graw-hill Educa	ation)
Boo	oks for Reference	
1	J.K.Suchdeva (2020), "Business Research Methodology", Himalaya Publishin	g House, Mumbai.
2	R.S.N. Pillai & V. Bagavathi (2020), "Statistics", S.Chand & Sons Publisher,	New Delhi.
3	Barry Babin, Christina Quintan William Zikmund, Jan Can and Mitch Gr. Methods" Cengage Learning EMEA	iffin (2024) "Business Research
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/121/106/121106007/	
2	https://youtu.be/Ivk0SDrD4DM	
3	https://onlinecourses.swayam2.ac.in/cec20_mg14/preview#	
4	https://www.coursera.org/learn/research-methodologies	
5	https://www.shiksha.com/online-courses/business-research-methods-course-futi	u12320

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 Designed By: Dr. M. Nirmala / E-Mail ID: nirmala@buc.edu.in

Course	33B	SOFT SKILLS FOR MANAGERS	L	Т	P	С
Core			4	-	-	4
Pre-requisit	te	Basic Knowledge in Writing and Speaking	s	labu	2024-2	25
			Vei	sion		

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	K6
	Group Discussion.	
3	Create communication skills that integrate written, verbal and technical	K6
	Communication	
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

10Hours

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

14Hours

Managing Organization Communication – Formal Communication – Informal Communication – Intra and Inter Personal Communication – Models for Inter Personal Communication – Group Discussion - Exchange Theory, Johani 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

12Hours

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. **Case studies for Interviews and Presentations.**

Unit:4 Business Correspondence

12Hours

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.

Uni	t:5 Office and Personal Correspondence	12Hours
Off	ice communication - internal memos, office circulars. Secretarial Correspondence: Board	•
	reholders and debenture holders, Registrar of Companies, Notice, agenda, minutes of	•
Cor	respondence: Preparation of curriculum vitae, job application, appointment letters, interview	w letters. Corporate
Etic	quette: Customer Interaction, Office, Meeting.	_
	Total Lecture Hours	60 Hours
Boo	oks for Study	<u>'</u>
1	Rentz, K., Lentz, P., & Das, A. (2020). Business Communication: A Problem Solving App McGraw Hill.	proach (First edition).
2	Meenakshi Raman and Professor Sangeeta Sharma.(2022,) Technical Communication Pri Oxford University	nciples and Practice,
3	Gupta, C. B. (2019). Essential Business Communication. Cengage Learning India Pvt. Ltd.	
Boo	oks for Reference	
1	R.C.Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata Mc Company Limited.	Graw Hill Publishing
2	Bhardwaj, K. (2019). Fundamentals of Business Communication. Dreamtech Press.	
3	C.R. Reddy)Business Communication Dreamtech Press,2019.	
4	Urmila Rai & SM Rai (Business Communication (2022) Himalaya Publishing House, N.D)	
5	Pustak, M. (n.d.). Art and Science of Business Communication 4 th Edition. 2022, 4 th Edition. Books	ition - Pearson India
6	Jain Kanubha & Gupta Priyanka, Business Communication, 5 th Edition, 2023, Kalyani Publi	ishers, Chennai.
7	Varinder Kumar & Bodh Raj, Business Communication, Reprint 2024, Kalyani Publishers,	Chennai.
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	NPTELhttp://nptel.iitm.ac.in	
2	http://www.mindtools.com/page8.html	
3	https://www.36-hr.com/impactful-presentation-skills-training-singapore-and-malaysia-case-	studies/
4	https://igotanoffer.com/blogs/mckinsey-case-interview-blog/case-interview-examples	
Cou	urse Designed By: Dr. M.Sumathy / E-MailID:sumathivenky2018@gmail.com	

Mappin	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	1		4	ļ -	-	4
Pre-requisite		Basic knowledge in Accounting	Syllab Version		2024	4 -25
Course Objecti			•	•		
		is course are to:				1.1
_	_	ete knowledge, concepts and procedures used to prepare the accepank, insurance, electricity and Holding Company.	ounts of	comp	anies	s like,
Expected Cours						
		tion of the course, student will be able to:				
		al knowledge about Final Accounts of Companies, Managerial For Incorporation.	Remune	ration	K3	3
		dge in preparation of Holding Company Accounts			K3	3
3 To get fa	amiliarity a	about preparation of Bank and Insurance Company Accounts			K 4	ļ.
ū	•	paration of the final accounts of electricity company accounts an	d dispo	sal of	K5	í
	nowledge	about inflation accounting and IFRS.			K6)
-		derstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				
	, -	Fr J,				
Unit:1		counts of Companies		Hours		
Final Accounts	s of Comp	panies (Schedule VI): Preparation of Statement of Profit and L	Loss – I	Balanc	ce Sh	ieet -
Managerial Rei	nuneration	l.				
Managerial Res Unit:2	Holding	Company Accounts		Hours		
Unit:2 Holding Comprequirements re	Holding bany Acco		idiary (Compa	any;	
Unit:2 Holding Comp requirements re Balance Sheet;	Holding bany Accordating to partial Steps invo	Company Accounts unts: Meaning and definition of Holding Company and Substresentation of accounts - Consolidated financial statements; Prepolved in preparation of consolidation balance sheet.	idiary (paration	Compa of Co	any;	
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Book	ss for Reference
1	Arulanandam& Raman, "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2016
2	SP. Iyangar, "Advanced Accounting", Sultan Chand & Sons, New Delhi, 2008
Relat	ted Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	-
Cour	se 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	Syllabus		4		
Pre-requisite		Basic knowledge on Fundamentals of Finance	Basic knowledge on Fundamentals of Finance Syllabus Version 2024					
Course Objecti			•					
		this course are to:						
		es, role and skills of financial manager required for Industry						
		ting investment decisions						
understand the		w of financial leverage and theories						
		working capital Management techniques						
Expected Cours	_							
		letion of the course, student will be able to:						
1 Relate ar	nd classif	y the objectives and role of financial managers with different i	ndustries.		I	K1&K2		
		ad determine the best investment proposal using capital budget		ıe.	ŀ	K3,K4		
	<i>j</i>		81			&K5		
3 Illustrate	the capit	tal structure theories.			ŀ	K2		
4 Choose a	ınd Analy	yse the dividend theories which are applied in Corporates.			I	K3&K4		
5 Adapt we	orking ca	ipital management techniques and solve the issues related to w	orking capit	al.	I	Κ6		
•		Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - C1	• •					
Unit:1	Introd	uction to Financial Management	10	Hour	s ·			
		ctives of Financial Management – Industry 4.0 and Finance - 1				,		
Danne acobe a	ana omea	tives of cinancial Management – industry 4 0 and cinance - i	Functions of	Finar	ice M	anager -		
		•				_		
Role and chang	ging roles	s of finance manager on account of Industry 4.0- Financial D Value of Money.				_		
Role and chang Risk and Return Unit:2	ging roles n –Time Cost o	s of finance manager on account of Industry 4.0- Financial D Value of Money. f Capital and Capital Budgeting	ecisions - R	elation Hours	nship	betwee		
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Rela	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						
Con	urse Designed Ry: Dr M Anbukarasi // F-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	Т	P	С
Core			4	-	-	4
Pre-requisit	e	Basic knowledge in Investment Management	Syllabus Version	2024	- 25	

Course Objectives:

The main objectives of this course are to:

Become familiar with various Investment avenues, Portfolio Construction techniques and the risk and return associated with various stocks.

Acquire a thorough knowledge of valuation models.

Learn about long-term and short-term investment analysis tools.

Learn how to use the technical analysis indicators.

Gain knowledge in Portfolio Theories, Portfolio performance and risk-adjusted methods.

Expected Course Outcomes:

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

1	Remember and comprehend the various investment opportunities, portfolio construction						
	strategies, and the associated risks and rewards for each option.						
2	Understand the Equity Shares, Preference Shares, and Bonds valuation.	K2					
3	Apply the Fundamental analysis and analyse their impact on portfolio construction	K3 & K4					
4	Analyse the Technical Indicators and Apply in real-time sceranio.						
5	Evaluate the portfolio performance and able to make the necessary changes in the portfolio.	K5 & K3					

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

Unit:1 Investment Management

10 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 - Risk: Definition - Systematic versus Nonsystematic 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. (Problems in Risk and Return).

Unit:2 Valuation of Equity, Preference Shares & Bonds

12 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 - Equity Share Valuation Model. (Problems)

Unit:3 Fundamental Analysis

12 Hours

Fundamental Analysis: Overview of fundamental analysis - Importance of fundamental analysis in investment decision-making- Basic concepts: Intrinsic value, market efficiency - Economic Analysis: Macroeconomic indicators – Industry Analysis – Company Analysis - Emerging Trends in Fundamental Analysis.

Unit:4 Technical Analysis

12 Hours

Technical Analysis: Meaning of Technical Analysis – Assumptions – Pros and Cons of Technical Analysis - Difference between Technical Analysis and Fundamental Analysis – Dow Theory - Elliott wave theory - Types of Charts – Chart Patterns - Trend Analysis – Support Line and Resistance Line - Volume Analysis - Candle stick patterns - Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative strength Index – Bollinger Band – MACD indicator.

Unit:5 Portfolio Theories and Portfolio Performance Evaluation

12 Hours

Portfolio Theories: Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe's Single index portfolio selection method - Capital Asset Pricing Model (CAPM). Portfolio Performance Evaluation - Methods of

	•	eturn - Sharpe's Ratio - Treynor's Ratio - Jensen's Differen	ntial Returns - Portfolio Revision - Need
		(Problems in risk-adjusted returns).	2.11
Uni		orary Issues	2 Hours
Exp		seminars – webinars – Class with live charts	
	Total Led	eture Hours	60 Hours
Note	e: Question Paper	shall cover 70% of Theory 30% Problem	
Boo	ks for Study		
1	Kevin., S "Secur	rity Analysis and Portfolio Management" New Delhi, PHI	Learning Pvt Ltd, 2022.
2	Chandra, Prasan	nna.,"Investment Analysis and Portfolio Management", Ne	ew Delhi, Tata McGraw Hill Publishing
	Company Ltd, 2	021.	
3	Bhalla V.K., "In	vestment Management" New Delhi, S. Chand& Co Ltd, 20	019.
Boo	ks for Reference		
1	Avadhani, V.A.,	"Security Analysis and Portfolio Management", Mumbai,	Himalaya Publishing House,2016
2	Tripathi ,Vanita	., "Security Analysis and Portfolio Management", New De	lhi,Taxmann, 2019
D 1			
Rela		nts [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://archive.n	ptel.ac.in/courses/110/105/110105035/	
2	https://archive.n	ptel.ac.in/courses/110/107/110107154/	
Cou	rse 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	F	C
Core			4	•		4
Pre-requisite		Basic Knowledge in GST		labus sion	2	2024 – 25
Course Objective	es:	1	1			
The main objecti		ourse are to:				
		an indirect tax system				
2. Gain knowledg						
3. Provide a pract. Identify and an		tive of GST Returns.				
5.Understand the						
Expected Course						
	•	of the course, student will be able to:				
		Indirect Tax system in India.			K1 &	
2 Acquire	knowledge	on GST in India.			K2 &	k K5
3 Underst	and the regis	tration procedure in GST			K2 &	₹ K6
4 Awaren	ess of GST E	E return filling details.			K4 &	k K6
5 Underst	and the Cust	oms Act in India.			K1 &	₹ K2
K1 - Remember;	K2 - Unders	stand; K3 - Apply; K4 - Analyze; K5 - Evalua	te; K6	- Create		
Unit:1		of Indirect Tax		ours		
		- Features - Objectives of Taxation- Types				
Indirect Tax Stru	icture-Merits	and Demerits of Indirect Taxes- Recent De	velopm			
Indirect Tax Stru	icture-Merits		velopm			
Indirect Tax Struand Services Tax	icture-Merits Act 2016 - l	s and Demerits of Indirect Taxes- Recent De Introduction – Features – Benefits of GST Act	velopm	ents in In		
Indirect Tax Struand Services Tax Unit:2	Act 2016 - I	s and Demerits of Indirect Taxes- Recent De Introduction – Features – Benefits of GST Act Goods And Service Tax	velopm	ents in In	ndirect	Taxes- Good
Indirect Tax Struand Services Tax Unit:2 Goods and Services	Basic of Cee Tax - Imp	s and Demerits of Indirect Taxes- Recent De Introduction – Features – Benefits of GST Act Goods And Service Tax ortant Definitions -GST Council - Taxable Pe	velopm . 12 l	Hours Time of	Supply	Taxes- Good
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Indirect Tax Struand Services Tax Unit:2 Goods and Services — Admi Appointment of tax — GST Annua	Basic of Care Tax - Impanistrative se Officers – Poll Returns &	Goods And Service Tax ortant Definitions -GST Council - Taxable Pet up - Classes of officers under Central and owers of officers - Levy and collection of GSR econciliation - Analysis in the form of case	12 l rsons – State ST – Po	Hours Time of goods and owers to g	Supply d servi	Taxes- Goods of Goods and ces Tax Act
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	Total Lecture Hours	60 Hours				
Books	for Study					
1	Taxmann's GST and GST Annual Returns and Reconciliation, V.S. Datey, 2024.					
2	Mehrotra& Goyal, Indirect Taxes, Sahitya Bhavan Publications, Agra, 2023.					
3	V. Balachandran, "Indirect Taxation", Sultan Chand & Sons and Kalyani Publish	ers, 2014.				
Books	for Reference					
1	Dr. P. Radhakrishnan, "Indirect Taxation", Kalyani Publishers, 2016.					
2	Indirect Tax- GST- Custom Law- Dr.Parameshwaran& Viswanathan Kavin Publi	shers, 2018.				
3	Taxmann's Student guide to GST & Customs Law, 2024.					
Relat	ed 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					
Cours	e 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

	3EB	D-COMMERCE	L	T	P	C
Elective			4	-	-	4
Pre-requisite		Application of H-Commerce in various sector	Syllabu Version		2024 25	ļ_
Course Objectiv	ves:	1				
The main objec						
	ne basics con	ncept of e-commerce, classification, business models and archiv	tectural			
frame work.						
		infrastructure such as LAN, WAN, MAN, domain name system	ms,			
		ons of web servers.				
		chnology, multimedia content and virtual reality modeling lang at securing the business on internet and securing network transa				
		net advertising and cyber law in e-Commerce.	ictions.			
3. Lay Importar	ice on mich	ict advertising and cyber law in e-commerce.				
Expected Cours	e Outcomes	·				
		on of the course, student will be able to:				
	•	ept of e-commerce; classify the types and models of e-commerce	20	V	1 & F	77
		*				
2 Analyse servers.	various net	work infrastructure, domain system and implementations o	of web	K.	2 & F	Ω
3 Create of	ject by usin	g multimedia content.		K	6	
4 Apply to	analyse the	security measures in network transactions.		K.	3 & F	ζ5
5 To create	e internet ad	vertisement and obtain awareness on cyber law in e-commerce	;	K	4 & F	ζ6
		erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create				
Unit:1	muoducu	on to E-Commerce				
		rce - Benefits of Electronic Commerce - Impact of Ele		COI		
	of Electronic	rce – Benefits of Electronic Commerce – Impact of Ele c Commerce – Applications of Electronic Commerce Techn	ectronic	COI		
Classification of Models- Archite	of Electronic ectural Fram	rce – Benefits of Electronic Commerce – Impact of Electronic Commerce – Applications of Electronic Commerce Techniework.	ectronic nologies	co1 s-]		
Classification of Models- Archite Unit:2	of Electronic ectural Fram	rce – Benefits of Electronic Commerce – Impact of Electronic Commerce – Applications of Electronic Commerce Techniework.	ectronic nologies 12 Ho	coi s- l	Busin	ess
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	Online seminars, online assignments – webinars	
	Total Lecture Hours	60 Hours
Boo	oks for Study	,
1	Bharat Bhasker, "Electronic Commerce: Framework, Technologies and A Hill Publishing Company Limited, Noida, UP, 2016	pplications", Tata McGraw
2	Dr.C.A.Rayudu, "E-Commerce & E-Business", Himalaya Publishing House,	Mumbai, 2013
1 1	Amir Manzoor, "E-Commerce", Amir Manzoor Publisher, 2014	
	Amir Manzoor "F-Commerce" Amir Manzoor Publisher 2014	
2	Suresh T.Viswanathan, "The Indian Cyber Law", Bharat Law House, New D	Delhi, 2015
Rel	ated 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
•		
Coı	rrse 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 - I

Traine of the De	partment	COMMERCE		
Name of the Fac	culty Member i/c Address with Phone and e-mail	Dr.P.CHELLASAMY Professor, Department of Commerce Bharathiar University, Coimbatore - 641046 drchellamsamy@gmail.com Mobile: 9443349179		
Inter / Intra Dep	partment Course	Intra Department Course		
Duration of the		40 Hours		
Eligibility		Knowledge in Accounting		
Number of Can	didates to be Admitted	-		
Registration Pro	ocedure	-		
Job Opportuniti	es:			
Financial analys				
Credit managers				
Credit Rating ar	nalyst			
The objectives of	of the Course are:			
The main object	tives of this course are to:			
1 To acquir	e the practical skill of data analy	sis		
2 Train ther	m with critical thinking and com	munication skill to become a Financial Analy	sts	
3 Learn the	role of credit manager			
	investment opportunities			
5 Acquire a	in understanding of credit rating			
Course Content	Lecture (Online)			
Module 1	A Brief Introduction- Banking	Cradit Analysis Process	4 Hours	
Module 2	Fundamental Financial Math- C	•	4 Hours	
Module 3	Finance Training	Commercial Credit Analysis	4 Hours	
Module 4	Excel Crash Course: Master Ex	cel for Financial Analysis	4 Hours	
Module 5	Risk Management	202 2 111111102111 2 111111 3 010	4 Hours	
Module 6	Risk Management Process - An	alysis	4 Hours	
Module 7	ŭ	olete Study for CA/CMA/CS/CFA/ACCA	4 Hours	
Module 8	Career Hacking- Resume, Link	•	4 Hours	
Module 9	Essential of Soft Skills	<u> </u>	4 Hours	
Module 10	Assignment		4 Hours	
	<u></u>			
Books for Study	Gerardus "Credit Analyst", Create	e Space Independent Publishing Platform, 201	.8	
1 Blokdyk. C				
1 Blokdyk. C Books for Refer 1 Arnold Zie	rence egel, Ronna Ziegel, Fundamentals	s of Credit and Credit Analysis: Corporate Cr	edit Analysis	
1 Blokdyk. C Books for Refer 1 Arnold Zie	rence egel, Ronna Ziegel, Fundamentals ce Independent Publishing Platfo	•	edit Analysis	

VALUE ADDED COURSE - II

3VA	- DIGITA	L MARKETING				
Nam	e of the De	partment	COMMERCE			
			Dr. M. SUMATHY	Dr. M. SUMATHY		
Nam	a of the Foo	oulty Mambar i/c	Professor & Head	Professor & Head		
Name of the Faculty Member i/c With Complete Address with			Dr.M.NIRMALA			
	e and e-ma		Assistant Professor, Department of Commerce	e		
1 11011	ic and c-ma	11	Bharathiar University, Coimbatore-46			
-	· -		Mobile : 9487430218			
		artment Course	Intra			
	tion of the	Course	40 Hours			
	bility	1.1 1 . 4 1 1	Basic knowledge in Marketing			
		lidates to be Admitted	-			
	stration Pro					
	Opportuniti		riters, Inbound Marketing Manager, Social Me	adio Mortatina		
		sts, Search Engine Markete		edia iviarketing		
		of the Course are:	15			
		ives of this course are to:				
1		basic concepts in Digital m	arketina			
2	Create a v		arketing			
3		wledge in CRM				
4		ocial media effectively				
5		marketing strategy				
Cour	rse Content	Lecture / Practical	al / Project / Internship			
N 1	1 1	D' ': 1M 1 : E 1	. 1	4 11		
Mod		Digital Marketing Fundan		4 Hours		
Mod			gn - Understanding the Types of Campaigns.	4 Hours		
Mod		E-mail Marketing	ing a Wahaita	4 Hours 4 Hours		
Mod		Building a Website - Host Customer Relationship Ma		4 Hours		
Mod		Managing Social Media	anagement (CRM)	4 Hours		
Mod		Leadership skills for digita	al markating professionals	4 Hours		
Mod		Internet marketing strategy		4 Hours		
Mod		Assignments	y	4 Hours		
	ule 10	Case studies		4 Hours		
	s for Study			. 110415		
	•		Digital Marketing", Pearson Publishers, 2019.			
		•	,			
Book	s for Refer	ence				
1	Deiss, R.,	& Henneberry, R, Digital ma	arketing for dummies. John Wiley & Sons, 2020 - 21			
	ted Online					
1	Basics of I	Digital Marketing - SWAYA	ΔM			