

**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  
13<sup>th</sup> 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 Educational Objectives (PEOs)**

The M.Com (Finance and Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation

PEO1	With finance and Accounting knowledge graduates will be able to work in the different fields of commerce
PEO2	Graduates can enroll for higher studies
PEO3	IT Giants like TCS, Wipro, Infosys, Google etc., are ready to hire graduates with finance and accounting with computer skills.
PEO4	Graduates will act as an individual consultant in the field of finance
PEO5	Graduates will be able to clear Net /SLET which places them in the teaching job
PEO6	Graduates will be able to work in the changing environment through lifelong learning
PEO7	Graduates will be able to pursue advance degrees like Ph.D., with specialization
PEO8	Graduates will be able to provide solutions in the field of computers and commerce
PEO9	Graduates will be able to get jobs in private, public and Government sectors
PEO10	Graduates are prepared to participate in diverse sectors of the economy

**Program Specific Outcomes (PSOs)**

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

PSO1	Develop Skills to work in the financial supporting services
PSO2	Develop the skills on the application of statistical tools in Business decision-making
PSO3	Develop skills to act as a tax consultant
PSO4	Graduates will have proficiency to attend professional exams
PSO5	Students will be able to take up a job in teaching

**Program Outcomes (POs)**

On successful completion of the M.Com (Finance and Accounting) program

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

## ELIGIBILITY FOR ADMISSION TO THE COURSE

A Graduate in Commerce, B.Com. (Computer Applications), B.Com. (Information Technology), B.Com.(Professional Accounting), B.Com.(Finance), B.Com (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 Code	Title of the Course		Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
<b>FIRST SEMESTER</b>								
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	Elec.-1	Financial Derivatives	4	4	-	25	75	100
1EB		Environmental Management Accounting						
Supp.		Offered by other Department	2	2	-	12	38	50
1VA*	Val. Added	Val. Added Course - 1: Credit Analyst	4	2	-	100	-	100
<b>Total</b>			<b>26</b>	<b>26</b>	<b>-</b>			<b>650</b>
<b>SECOND SEMESTER</b>								
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	Elec.- 2	International Financial Management	4	4	-	25	75	100
2EB		Bank Credit Management						
23P	Pract. 2	Computerized Accounting with Tally ERP	4	-	4	40	60	100
Supp.		Offered by other Department	2	2	-	12	38	50
<b>Total</b>			<b>26</b>	<b>22</b>	<b>4</b>			<b>650</b>

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	4	4	-	25	75	100
33D	Core-13	Strategic Financial Management	4	4	-	25	75	100
33E	Core-14	Security Analysis and Portfolio Management	4	4	-	25	75	100
3EA	E1ec.-3	Indirect Taxation	4	4	-	25	75	100
3EB		D-Commerce						
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
FOURTH 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 Total			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	<a href="https://www.nseindia.com/learn/self-study-ncfm-modules-intermediate-technical-analysis-module">https://www.nseindia.com/learn/self-study-ncfm-modules-intermediate-technical-analysis-module</a>
2	Python 3.4.3 - Prof Kannan Moudgalya	<a href="https://onlinecourses.swayam2.ac.in/aic20_sp33/preview">https://onlinecourses.swayam2.ac.in/aic20_sp33/preview</a>
3	Organizational Behaviour - Prof.(Dr.) Vishal Kumar	<a href="https://onlinecourses.swayam2.ac.in/cec22_ge25/preview">https://onlinecourses.swayam2.ac.in/cec22_ge25/preview</a>
4	Communication Technologies in Education - Dr.Dhaneswar Harichandan	<a href="https://onlinecourses.swayam2.ac.in/cec22_ed30/preview">https://onlinecourses.swayam2.ac.in/cec22_ed30/preview</a>
5	Supply Chain Management - Dr.P.Chitramani	<a href="https://onlinecourses.swayam2.ac.in/cec22_mg22/preview">https://onlinecourses.swayam2.ac.in/cec22_mg22/preview</a>
6	State and Local Governance: Machinery & Processes - Dr (Prof) Ajmer Singh Malik	<a href="https://onlinecourses.swayam2.ac.in/cec22_hs45/preview">https://onlinecourses.swayam2.ac.in/cec22_hs45/preview</a>
7	Corporate Law - Prof. (Dr.) Harpreet Kaur	<a href="https://onlinecourses.swayam2.ac.in/cec22_lw13/preview">https://onlinecourses.swayam2.ac.in/cec22_lw13/preview</a>
8	Business Environment - Chhavi Jain	<a href="https://onlinecourses.swayam2.ac.in/imb22_mg28/preview">https://onlinecourses.swayam2.ac.in/imb22_mg28/preview</a>
9	Continuous Quality Improvement: Tools and Techniques - Dr. Sanjeev Singh	<a href="https://onlinecourses.swayam2.ac.in/imb22_mg30/preview">https://onlinecourses.swayam2.ac.in/imb22_mg30/preview</a>
10	BCOS-184 E-Commerce - Dr. Subodh Kesharwani	<a href="https://onlinecourses.swayam2.ac.in/nou22_cm20/preview">https://onlinecourses.swayam2.ac.in/nou22_cm20/preview</a>

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 x 1 = 10)

Answer All the questions

Each question carries One mark

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

Section B – (5 x 5 = 25)

Answer All the questions

Each question carries Five Marks

Q. No. 11 – Q. No. 15 - Questions with internal choices (either (a) or (b) type)

Section C – (5 x 8 = 40)

Answer all the questions

Each question carries Eight Marks

Q.No. 16 – Q.No. 20 - Questions with internal choices (either (a) or (b) type)

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### Model Question Paper Pattern for Supportive Paper

Time: Two Hours

Maximum Marks: 38 Marks

Section A – (5 x 1 = 5)

Answer all the questions

Each question carries One Marks

Q. No. 1 – Q. No. 5

Section B – (5 x 3 = 15)

Answer all the questions

Each question carries Three Marks

Q. No. 6 – Q. No. 10 - Questions with internal choices (either (a) or (b) type)

Section C – (3 x 6 = 18)

Answer all the questions

Each question carries Six Marks

Q.No. 11 – Q.No. 13 - Questions with internal choices (either (a) or (b) type)

Course code	13A	INTRODUCTION TO INDUSTRY 4.0	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Information Technology		Syllabus Version		2024 - 25	
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Learn the essentials of Industry 4.0</p> <p>Understand the need and applications of Artificial Intelligence</p> <p>Set a base for big data and Internet of Things</p> <p>Familiarize the applications and tools of Industry4.0</p> <p>Train on the skills required by industries</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define and explain the technologies of industry 4.0				K1 & K2	
2	Analyse and apply AI in the relevant sector				K3 & K4	
3	Summarise the characteristics of big data				K2	
4	Apply the tools of Industry 4.0				K6	
5	Adapt to the changing needs of the industry				K6	
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
Unit:1						
Introduction to Industry4.0		10 Hours				
Industry: Meaning- Types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Meaning- Goals and Characteristics - Basic principles - Components - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud Computing – Augmented Reality-Virtual Reality-3D Printing-Block Chain- Machine Learning.						
Unit:2		10 Hours				
Artificial Intelligence: Artificial Intelligence(AI) –What & Why?- History of AI-Foundations of AI- AI environment – Applications- Domains and Tools - Associated Technologies of AI - Societal Influences of AI- Future Prospects of AI – Challenges of AI.						
Unit:3		12 Hours				
Big Data : Evolution - Data Terminologies - Big Data Definition - Essentials of Big Data in Industry 4.0 - Merits and Demerits - Big Data Components : Big Data Characteristics - Big Data Processing Framework - Applications - Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases: Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills - Learning Platforms. Internet of Things (IoT) : Introduction – Architecture - Technologies for IoT -Developing IoT System - Security in IoT.						
Unit:4		14 Hours				
Applications of IoT in Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture– Transportation and Logistics – Impact of Industry 4.0 on Society, Business, Government and People- Advancement of Industry 5.0. Industry use case studies for Data Analytics - Robotics and Automation- IIOT- Cyber Physical Systems.						
Unit:5		12 Hours				
Education 4.0 in India – Curriculum 4.0 – Faculty 4.0 – Enhanced Skills Requirement - Tools for Education- Framework for aligning Education with Industry 4.0–Future Careers in Artificial Intelligence– Job Prospects in 2030.						
Unit:6		2 Hours				
Contemporary Issues						
Expert lectures, online seminars – webinars						
Total Lecture Hours		60 Hours				
Books for Study						



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.
Books for Reference	
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.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=IoY3tP-Iw4Q">https://www.youtube.com/watch?v=IoY3tP-Iw4Q</a>
2	<a href="https://www.youtube.com/watch?v=LXI48d2gif0">https://www.youtube.com/watch?v=LXI48d2gif0</a>
3	<a href="https://www.youtube.com/watch?v=z274tEGwFAU">https://www.youtube.com/watch?v=z274tEGwFAU</a>
4	<a href="https://www.youtube.com/watch?v=oNKWn5eTHVw">https://www.youtube.com/watch?v=oNKWn5eTHVw</a>
Course Designed By: Mrs.A. Anitha Begum / E-Mail ID: anithacomm@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	S	M	S	S	S	S	S	S	S
CO4	S	S	M	M	S	S	S	S	S	S
CO5	S	S	M	M	S	S	S	S	S	S

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

Course code	13B	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Financial Accounting		Syllabus Version		2024 - 25	
Course Objectives:						
The main objectives of this course are to:						
1. Acquaint students with IND AS.						
2. Develop an understanding on preparation of accounts in trading concerns.						
3. Gain knowledge on Valuation of Goodwill and Shares.						
4. Comprehend with preparation of accounts for Non Trading concern.						
5. Familiarize with recent developments in Accounting.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the Indian Accounting Standards.				K1	
2	Understand the preparation of Contract and Hotel Companies Accounts.				K2	
3	Apply and Analyze various methods of Goodwill and Shares.				K3 & k4	
4	Understand the method of preparation of Non-trading Concerns.				K2	
5	Remember and Understand the recent development in Accounting.				K1 & K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Indian Accounting Standard				10 Hours	
Indian Accounting Standards: Introduction - Ind AS 1 (Preparation of Financial Statement) - Ind AS 2 (Inventories) - Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors) - Ind AS 10 (Events after the Reporting Period) - Ind As 11 (Construction Contracts) - Ind AS 16 (Property, Plant and Equipment) - Ind AS 20 (Accounting for Government Grants and Disclosure of Government Assistance) - Ind AS 36 (Impairment of Assets) - Ind AS 38 (Intangible Assets) (Theory Only).						
Unit:2	Contract Accounts & Hotel Companies Accounts				12 Hours	
Contract Accounts: Nature - Sub-contract - Work Certified and Payment - Work in progress uncertified - Profit on Incomplete contract - Estimated Profit - Combing and Segmenting construction contract - Contract Revenue - Contract Cost - Recognition of contract revenue and expenditure - Recognition of expected Loss - Changes in Estimates. Hotel Companies Accounts: Nature of Hotel Business - Heads of Revenue and Expenditure - Classification of Guests - Night Audit - Final Accounts.						
Unit:3	Valuation of Goodwill & Shares				12 Hours	
Valuation of Goodwill: Need - Components - Factors affecting value of Goodwill - Methods for Evaluation: Super Profit Method - Annuity Method - Capitalization Method. Value of Shares: Need - Methods: Net Asset Method - Yield Basis - Value Based on Earning of Company.						
Unit:4	Non Trading Concerns				14 Hours	
Accounting for Non trading concern – Preparation of Income & Expenditure Accounts and Receipts & Payment Account-Distinction between Income & Expenditure Accounts and Receipts & Payment Account						
Unit:5	Recent Development in Accounting				10 Hours	
Corporate Social Responsibility (CSR) Accounting – Human Resource Accounting- Characteristic- Applications methods - Principles of Government Accounting - Principles of Responsibility accounting- Recent Development in Accounting (Theory Only).						
Unit:6	Contemporary Issues				2 Hours	
Online Assignment- Quiz- Case Studies						
	Total Lecture hours				60 Hours	
Note: Question Paper shall cover 40% Theory and 60% Problems						
Books for Study						
1	Shukula, M.C., Gupta S.C & Grewal,T.S., "Advanced Accounts (Vol.II)", 19th Edition S Chand and Company Ltd., New Delhi, 2022.					

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
Books 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
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.icai.org/post.html?post_id=8202">https://www.icai.org/post.html?post_id=8202</a>
2	<a href="https://www.classcentral.com/course/swayam-hospitality-industry-in-tourism-14110">https://www.classcentral.com/course/swayam-hospitality-industry-in-tourism-14110</a>
3	
Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com	

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

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

Course Code	13C	QUANTITATIVE TECHNIQUES FOR FINANCE		L	T	P	C
Core				4	-	-	4
Pre-requisite		Basic knowledge in Statistics and Operations Research		Syllabus Version		2024 - 25	
<b>Course Objectives:</b>							
The main objectives of this course are:							
<ol style="list-style-type: none"> <li>To understand the various applications used in QT for finance decision</li> <li>To apply the various Quantitative Techniques to solve business problems</li> <li>To determine and evaluate the project to minimize the cost and time</li> <li>To be able to select the best course of action and to improve the professional skills for their Business</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, students will be able to:							
1	understand the basic theory of probability and applications of theoretical distribution in finance						K2
2	Know the role and applications of queuing theory, simulation and time series in business for financial analysis.						K3
3	Analyze and interpret the various index numbers in business and to know the economic and business index in India.						K4
4	Determine and evaluate the project to minimize the cost and time through CPM.						K5
5	Apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized lose and maximize the profit.						K6
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>Probability Theory and Distribution</b>					<b>12 Hours</b>	
Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison and normal – Simple problems applied to finance.							
<b>Unit:2</b>	<b>Queuing Theory and Time Series Analysis</b>					<b>12 Hours</b>	
Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis.							
<b>Unit:3</b>	<b>Index Number and Its Applications</b>					<b>10 Hours</b>	
Index numbers – concepts – simple and weighted index numbers – Economic and business index numbers published in India							
<b>Unit:4</b>	<b>Network Analysis</b>					<b>12 Hours</b>	
Network Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float - Distinction Between PERT and CPM.							
<b>Unit:5</b>	<b>Inventory Management and Game Theory</b>					<b>12 Hours</b>	
Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method,							

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 Hours</b>
Expert lectures, online seminars - webinars		
<b>Total Lecture Hours</b>		<b>60 Hours</b>
<b>Note: Question paper shall cover 40% theory and 60% Problems.</b>		
<b>Books for Study</b>		
1	<b>C.R.Kothari</b> , (2019)“Quantitative Techniques”, Vikas Publications, New Delhi	
2	<b>V.K. Kappor</b> , (2018) "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi,	
<b>Books for Reference</b>		
1	<b>E.A. Parameswara Gupta (2019)</b> Operations Research & Quantitative Techniques, Himalaya Publishing House Pvt. Ltd, Mumbai.	
2	S.P. Gupta (2019), “Statistical Methods”, S.Chand & Sons Publisher, New Delhi.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://youtu.be/owLT5KDrqAs">https://youtu.be/owLT5KDrqAs</a>	
2	E-book: P.K. Gupta and DS Hira, Operations Research, S. Chand Publishing, New Delhi	
Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com		

<b>Mapping with Programme Outcomes</b>										
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	M	S	M	M	S	S	S	M	S	S
<b>CO2</b>	S	S	S	M	S	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S	S	S	M	S	S
<b>CO5</b>	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.		Syllabus Version	2024 - 25		
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Familiarize the basic concept, principles of insurance and role of IT in insurance industry.</p> <p>Understand reforms of Indian insurance industry, private players to Indian insurance market, IRDA Regulations and licensing of insurance agents.</p> <p>Develop an understanding of insurance industry and its types.</p> <p>Lay a foundation of risk, risk management, and steps in risk management process.</p> <p>Acquire knowledge in methods of risk management, control risk and tools for controlling Risk.</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the principles of insurance and differentiate re-insurance and double insurance				K1&K2	
2	Analyze the position of Indian insurance industry, reforms and licensing of insurance agents.				K4	
3	Classify the types of insurance policies and have knowledge on procedure for claiming Life.				K2 &K3	
4	Analyse the risk, apply risk management techniques to control risk				K4	
5	Able to identify, measure and apply relevant method for risk management.				K3	
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
Unit:1	Introduction to Insurance				10 Hours	
Introduction to Insurance: Role of Insurance – Characteristics of Insurance – Fundamental Legal Principles of Insurance – <b>Related concept</b> . Reinsurance: Meaning – Concept – <b>Type of Reinsurance</b> -Function of reinsurance – Double Insurance– <b>Information Technology in Insurance</b> .						
Unit:2	Indian Insurance Industry				12 Hours	
Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest.						
Unit:3	Insurance Contract				14 Hours	
Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group insurance: Meaning-features-Advantage- Limitation-Eligible groups. <b>Factors Led in the Growth of group Insurance</b> . Health and Social Insurance – <b>Standard Life Insurance Schemes</b> . Procedure for Claiming Life and Health Insurance						
Unit:4	Risk and Uncertainty				12 Hours	
Introduction to Risk and Uncertainty: <b>Risk vs Uncertainty</b> - Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management Process – Objectives of Risk Management – Steps in Risk Management Process.						
Unit:5	Risk Management and Control				10 Hours	
Risk Management and Control – Methods of Risk management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.						
Unit:6	Contemporary Issues				2 Hours	
Online seminars , online assignments– webinars						
	Total Lecture Hours				60 Hours	
Books for Study						

1.	Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, Edition 2021.
2.	Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand & Sons Publisher, New Delhi, 1 January 2013.
Books for Reference	
1.	Nalini Prava Tripathy and Prabir Pai, “Insurance – Theory and Practice”, Prentice Hall Pvt Ltd, New Delhi,2005.
2.	Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall Pvt Ltd, New Delhi, 2005.
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.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://resource.cdn.icai.org/13526Module-%20II.pdf">https://resource.cdn.icai.org/13526Module-%20II.pdf</a>
2	<a href="https://resource.cdn.icai.org/13525Module-1.pdf">https://resource.cdn.icai.org/13525Module-1.pdf</a>
3	<a href="https://resource.cdn.icai.org/13527Module-III.pdf">https://resource.cdn.icai.org/13527Module-III.pdf</a>
Course Designed By: Dr.S. Raja Sharmila, Guest Faculty / E-Mail ID: srsharmibalaji@gmail.com	

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

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

Course code	13E	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Capital Market		Syllabus Version		2022 - 23	
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>Equip the students about financial system and its reforms</p> <p>Give in depth knowledge on financial market and its recent developments</p> <p>Familiarize the operation of stock exchange and schemes of mutual fund</p> <p>Provide knowledge on banking and non-banking institutions</p> <p>Acquaint about the services of merchant Bankers</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the financial system and its reforms				K1 &K2	
2	Evaluate the functions of financial market				K5	
3	Analyze the operations of stock exchange and compare the various schemes of mutual funds.				K4 & K5	
4	Identify the best financial institutions				K3	
5	Discuss about the services of Merchant Bankers				K6	
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
Unit:1	Indian Financial System				12 Hours	
Introduction: Financial System- Nature –Role of financial system- Economic development- Overview of Indian financial system- Financial sector reforms-RBI-Function-credit creation.						
Unit:2	Financial Market and Its Recent Development				12 Hours	
Financial Market – types- Money and Capital market-meaning-function – Call money market – Treasury Bill market – Commercial bill and certificate deposits –The discount market – Market for financial guarantee – Government security market-Recent development in Money and Capital market - Foreign Exchange Market: structure- exchange rate determination- role of central Bank in foreign exchange market.						
Unit:3	Stock Exchange and Mutual Fund Industry				10 Hours	
SEBI- administration - Functions- Stock exchange operation – BSE- NSE. Mutual funds- Types and Schemes- Challenges						
Unit:4	Banking and Non-Banking Financial Companies				12 Hours	
Banking Institutions: Commercial bank – Cooperative bank – Development bank – Structure – objectives – functions –Non Banking Financial Companies (NBFCs). Public deposit with non-Banking Companies- Non banking Statutory Financial Organization.						
Unit:5	Merchant Banking				12 Hours	
Merchant banking – Meaning – Functions of merchant bank –regulations- classifications- code of conduct						
Unit:6	Contemporary Issues				2 Hours	
Expert lectures- webinars- online assignments-Case study						
Total Lecture Hours					60 Hours	

Books for Study	
1	Gordon and Natarajan “Financial Markets and Institutions”. Himalaya Publishing House, New Delhi, 2015
2	Dr.S.Gurusamy, “Financial Markets and Institutions” Tata Mc Graw hill, New Delhi, 2010
3	L. M Bhole, Financial Institutions and Markets: Structure, Growth & Innovation, 2017



Books for Reference	
1	Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI Learning Pvt. Ltd, 2011
2	Nityanandha Sharma V., “ Banking and financial System”, Cambridge University Press, 2010
3	Fredrick S. Mishkin, Stanley G. Eakins, Tulsi Jayakumar, R.K. Pattnaik, Financial Markets and Institutions, Pearson, 2017
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=5K_pYyIxaFQ-">https://www.youtube.com/watch?v=5K_pYyIxaFQ-</a>
2	<a href="https://www.youtube.com/watch?v=B-ULvtkdsrw">https://www.youtube.com/watch?v=B-ULvtkdsrw</a>
3	<a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6</a>
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	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 DERIVATIVES	L	T	P	C
Core			4	-	-	4
Pre-requisite	Fundamental knowledge in Stock Market		Syllabus Version		2024 - 25	

**Course Objectives:**

The main objectives of this course are to:

Introduce the concept and types of derivatives, as well as the operations of the derivatives market in India.

Learn about forward contract and future contract, its differences and types of future contract.

Students to get extensive understanding in dealing with derivative instruments in the derivative market by familiarizing them with options and options pricing models.

Lay emphasis on swaps and evaluation of swaps.

Gain Knowledge on credit derivatives

**Expected Course Outcomes:**

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

1	Learn and remember the basics of derivative markets and how they work in India.	K1
2	Enhance the knowledge on forward contract and various future contracts, differentiate forwards and futures and apply hedging positions effectively.	K2 & K3
3	Understand various option strategies and create the option positions	K2 & K6
4	Get acquaintance on swaps and evaluation of swaps in derivate markets.	K1&K5
5	Understand the various types of Credit derivatives available in the market.	K2

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

Unit:1	Introduction to Derivatives	8 Hours
Derivatives: Introduction – Meaning – History of derivatives market – Derivatives products in India - Market participants and their roles in the derivatives markets - Exchange-traded vs. OTC derivatives – Use of derivatives -Risk Involved in derivatives- Recent developments in Derivatives Market in India.		

Unit:2	Forwards and Future Market	12 Hours
<b>Forwards:</b> Features of Forward contract - Limitations of forward markets - <b>Future Market</b> - Introduction to futures – Key features of futures contracts - Distinction between futures and forwards contracts - Pay off for futures - Index Futures - Equity stock futures - Commodity Futures -Currency Futures – Interest Rate Futures - Physical settlement vs Cash settlement – Future Pricing - <b>Hedging:</b> Perfect Hedging - Cross Hedging.		

Unit:3	Options and Option Pricing Model	10 Hours
<b>Option:</b> Introduction – Option Terminology – Type of Options - Call Option and Put Option – Option Style - American Option and European Option - Moneyness of Option Contract – Concept of Option Premium - Option Greeks – Option Payoff - Black-Scholes option pricing models – Option Strategies – Option Spread – Straddle – Strangle – Covered Call – Protective Put – Option contract in India – Index Option - Stock options - Commodities options - Currency Options – Interest Rate Option.		

Unit:4	Swaps	14 Hours
<b>Swaps:</b> Meaning – Features of Swaps – Uses of Swaps – Interest Rate Swaps – Currency Swaps - Commodity Swaps – Equity Swaps –Bond Swaps - Swap Pricing - International Swap Dealers Association (ISDA) - Swaption - Types of Swaption.		

Unit:5	Credit Derivatives	14 Hours
<b>Credit Derivatives:</b> Concepts - Credit Default Swaps - Credit Spread Options - Total Return Swaps - Credit Linked Notes - Uses of Credit Derivatives - Pricing of Credit Derivatives - Settlement of Credit Derivatives.		

Unit:6	Contemporary Issues	2 Hours
Expert lectures, online assignment – webinars		
Total Lecture Hours		60 Hours

Note: Question paper shall cover 100% theory.

**Books for Study**

1	Patel, Divyesh., "Bharat's Financial Derivatives Theory Concepts & Problems", Siliguri, Bharat Law House
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	Pvt. Ltd, 2021
2	Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems Hardcover", 2017
3.	Flavell, R. R. (2012). <i>Swaps and other derivatives</i> 2nd Edition. John Wiley & Sons.
Books for Reference	
1	NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman
2	NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/105/110105035">https://nptel.ac.in/courses/110/105/110105035</a>
2	<a href="https://nptel.ac.in/courses/110/105/110105036">https://nptel.ac.in/courses/110/105/110105036</a>
Course Designed By: S. Arun Kumar / E-Mail ID: s_arunkumar@yahoo.com	

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

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

Course code	1EB	ENVIRONMENTAL MANAGEMENT ACCOUNTING	L	T	P	C
Elective			4	-	-	4
Pre-requisite		Basic ideas on Environment related impact.	Syllabus Version			2024 - 25
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. Equip the students about the components of environment						
2. Give in depth knowledge on environmental management Accounting(EMA)						
3. Familiarize environmental related cost and earnings						
4. Give an insight on EMA challenges						
5. Provide knowledge on the compliances relating to Environment						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Demonstrate and identify the elements of environment					K2&K3
2	Apply the tools of EMA					K3
3	Measure the cost related to environment					K4
4	Solve the issues related to environment					K6
5	Formulate a report based on performance evaluation					K6
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Environment and Its Components</b>					<b>10 Hours</b>
Environment: Meaning of Environment, Components of environment, Structure of environment, Functioning of environment, and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Introduction to Environmental Legislation: Parliament functions.						
<b>Unit:2</b>	<b>Environmental Accounting System</b>					<b>12 Hours</b>
Environmental accounting system - Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools.						
<b>Unit:3</b>	<b>Performance Indicators</b>					<b>12 Hours</b>
Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision - Making - Categories of Environmental Cost and Revenues – EMA with Environmental Management tools.						
<b>Unit:4</b>	<b>EMA Assessment</b>					<b>12 Hours</b>
Environmental Management Plan - Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – EMA Challenges with Current Accounting Practices.						
<b>Unit:5</b>	<b>Environmental Performance Reporting</b>					<b>12 Hours</b>
Environmental Performance Evaluation, Compliance Monitoring and Reporting - EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting.						
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 Hours</b>
Expert Lectures, Online Seminars – Webinars- Case study						
					<b>Total Lecture Hours</b>	<b>60 Hours</b>

<b>Books for Study</b>	
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
<b>Books for Reference</b>	
1	Prakash Chand Kandpal, “Environmental Governance in India”, SAGE Texts, 2018
2	Glasson, J, “Introduction To Environmental Impact Assessment”, Taylor and Francis Publishers, 1994
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14</a>
2	<a href="https://www.youtube.com/watch?v=tp-FBY8vi1k">https://www.youtube.com/watch?v=tp-FBY8vi1k</a>
3	<a href="https://www.youtube.com/watch?v=i1OTQvNV1lo">https://www.youtube.com/watch?v=i1OTQvNV1lo</a>
Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com	

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

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

Course code	23A	APPLIED COST ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in the Cost Accounting		Syllabus Version	2024 - 25		
<b>Course Objectives:</b>						
<p>The main objectives of this course are to:</p> <p>Acquaint students with the principles of cost accounting, difference between financial accounting and cost accounting.</p> <p>recollect remuneration and incentives and introduce preparation of apportionment of overhead costs, methods of re-apportionment.</p> <p>Learn process costing, differentiate job costing and process costing; distinguish joint products and by-products costing.</p> <p>Make the learners to calculate breakeven point and understand applications of marginal costing for business decision making.</p> <p>Enable the students to understand and apply cost accounting tools.</p>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the Cost Accounting Techniques, cost concepts and preparation of cost sheet.				K1 & K2	
2	Explain labour remuneration and incentives, classification of overheads, apportionment of overhead costs, methods of re-apportionment in detailed way.				K2	
3	Gain knowledge of process costing, able to differentiate job costing and process costing, distinguish joint products and by-products costing.				K4 & K3	
4	Able to calculate breakeven point and applications of marginal costing for business decision making.				K4 & K5	
5	Able to reconcile cost and financial accounts.				K5	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
Unit:1	Cost Accounting- Introduction				10 Hours	
Cost Accounting: Meaning and Definition – Objectives of cost accounting – Financial Accounting Vs Cost Accounting –Methods of Costing – Elements of Costing – Cost Concepts– Cost Accounting Regulations – Preparation of Cost Sheet Material control: Meaning - need of material control - Essentials of material control - Inventory control -Techniques - Level setting - EOQ- ABC analysis- Inventory Turnover Ratio						
Unit:2	Labour Cost and Overhead				14 Hours	
Labour Cost: Remuneration and Incentives - Essential features of a good wage system- Systems of wage payment - time wage system- Piece Rate system– Premium and bonus plans.						
Overhead: Meaning and Classification of Overheads – Steps in Overhead Accounting Allocation and Apportionment of overhead costs Centres - Bases of Apportionment- Principles of Apportionment of overhead costs – Methods of Re-apportionment.						
Unit:3	Process Costing				12 Hours	
Process Costing : Features - Comparison between Job Costing and Process Costing – Process Losses – Inter Process Profit - Equivalent Production – Joint Products and By-Products Costing						
Unit:4	Marginal Costing				12 Hours	
Marginal Costing : Salient Features – Advantages – Limitations — Cost Volume Profit Analysis (Break-Even Analysis) – Applications of Marginal Costing for Business Decision making						
Unit:5	Reconciliation of Cost and Financial Accounts				10 Hours	
Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for Disagreement in Profit – Methods of Reconciliation – Circumstances in which reconciliation can be avoided. Activity Based Costing (ABC) : Feature -Key term used in ABC- concept –Step involved in the process ABC- Benefits of implementing ABC analysis						
Unit:6	Contemporary Issues				2 Hours	
Expert lectures, online assignments, online test – webinars						

	Total Lecture Hours	60 Hours
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Note: Question Paper shall cover 40% Theory and 60% Problems

Books for Study

1	S.PJain and K.L.Narang, “ Cost Accounting”, Kalyani Publication, New Delhi, 2024.
2	Prof. M.L. Agrawal, Dr. K.L. Gupta "Advanced Cost Accounting Paperback" January 2018.
3	T.S.Reddy&Y.HariPrasadReddy,"CostAccounting",Margham Publication ",Chennai,2023

Books for Reference

1	Dr. S.N. Maheshwari Dr. S.N. Mittal, "Cost Accounting - Theory & Problems Paperback – 1, 2015
2	Horngren, “Cost Accounting with Managerial Emphasis”, Prentice Hall India, New Delhi, November 2017.

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

1	<a href="https://www.accountingtools.com/articles/2017/5/7/applied-cost">https://www.accountingtools.com/articles/2017/5/7/applied-cost</a>
2	<a href="http://www.businessdictionary.com/definition/applied-cost.html">http://www.businessdictionary.com/definition/applied-cost.html</a>

Course Designed By: Dr. N.Vijayalakshmi / E-Mail ID: [nvijiphd@gmail.com](mailto:nvijiphd@gmail.com)

Mapping with Programme Outcomes

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

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

Course code	23B	ACCOUNTING FOR MANAGERIAL DECISION MAKING	L	T	P	C
Core			4	-	-	4
Pre-requisite		Basic Knowledge in Accounting	Syllabus Version		2024 - 25	
Course Objectives:						
The main objectives of this course are to: To acquire knowledge in the techniques of Management Accounting. To understand need for Working Capital. To lay a base for budgeting and Budgetary Control						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Interpret the Financial Statements.					K3
2	Compute Working Capital Requirements					K3
3	Prepare the Fund Flow and Cash Flow Statement					K4
4	Prepare different types of Budget					K5
5	Helps Management in Decision Making					K6
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
Unit:1	Introduction to Management Accounting					10 Hours
Nature and Scope of Management Accounting – Functions – Financial Accounting Vs Management Accounting – Relationship Between cost and Management Accounting – Tools Techniques of Management Accounting and Financial Statement Analysis.						
Unit:2	Ratio Analysis					12 Hours
Ratio Analysis – Advantages – Limitations – Classification of Ratios – Working Capital Management - Determinants and Computation of Working capital – Forecast of Working Capital Requirements.						
Unit:3	Fund Flow and Cash Flow Statement					12 hours
Funds Flow Statement – Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Funds Flow Statement Vs Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.						
Unit:4	Budgeting and Budgetary Control					12 Hours
Budgeting and Budgetary Control – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.						
Unit:5	Standard Costing					12 Hours
Standard Costing and Variance Analysis - Advantages and Limitations of Standard Costing – Distinguish between budgetary control and standard costing – Introduction of Standard Costing System – Variance Analysis and Computation of Variances.						
Unit:6	Contemporary Issues					2 Hours
Expert lectures, online seminars – webinars						
	Total Lecture Hours					60 Hours
Note: Question Paper shall cover 40% Theory and 60% Problems						



Books for Study	
1	S.N.Maheswari, 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 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
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://swayam.gov.in/nd1_noc20_mg65/preview">https://swayam.gov.in/nd1_noc20_mg65/preview</a>
2	<a href="https://swayam.gov.in/nd2_imb20_mg31/preview">https://swayam.gov.in/nd2_imb20_mg31/preview</a>
Course Designed By: Dr. M. Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com	

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

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

Course code	23C	DIRECT TAX	L	T	P	C
Core			4	-	-	4
Pre-requisite	Knowledge of Income Tax Law and Authorities		Syllabus Version		2024 - 25	
Course Objectives:						
The main objectives of this course are: To know the basics of Income Tax Act and its implications. To understand the various provisions and how to compute taxable income of an individual.. To assess the various sources of income and the tax provision. To understand the Income tax authorities, TDS and e-filing procedures.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	To understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Scope of Total Income, Capital, Revenue & Exempted Incomes.					K1
2	To understand the tax provisions and computations of taxable income from salary.					K3
3	To learn the provisions and computations of taxable income from Profits and Gains of Business or Profession and capital gain.					K4
4	To determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals					K5
5	To study and remember the Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing					K6
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
Unit:1						
Introduction of IT and Residential status					10 Hours	
Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue receipts and Expenditure – Exempted Incomes.						
Unit:2						
Income from salary and House property					12 Hours	
Computation of Income from Salaries and Income from House Property.						
Unit:3						
Income from Business or Profession and Capital Gain					10 Hours	
Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.						
Unit:4						
Income from other sources and Assessment of Individual					12 Hours	
Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.						
Unit:5						
Assessment Procedure and E-filing					14 Hours	
Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.						
Unit:6						
Contemporary Issues					2 Hours	
Expert Lectures, Online Seminars - Webinars						
Total Lecture Hours					60 Hours	
Note: Question Paper shall cover 40% Theory and 60% Problems						
Books for Study						
1	Vinod K.Singhania, Monica Singhania, Students Guide to Income Tax. Taxman Publications Pvt. Ltd, New Delhi, 2022.					
2	Gaur & Narang, "Income Tax Law & Practices", 52 <sup>nd</sup> Edition 2024, Kalyani Publishers.					
3	Raj K Agarwal - Handbook on Income Tax [AY 2024-25], 9 <sup>th</sup> Edition 2024, Bharat Law House.					
Books for Reference						

1	H.C.Mehorotra, "Income Tax Law & Practice", Prentice Hall Pvt Ltd, New Delhi, 2022
2	Dingar Pagare, "Tax Laws", S.Chand & Sons Publisher, New Delhi, 2022
3	Dr.Viond K Singhania and Dr.Monica Singhania "Taxmann's Students Guide to Income Tax Including GST AY - 2024-25, 70 <sup>th</sup> Edition , Taxman Publication Pvt Ltd.
Note: Question Paper shall cover 40% Theory and 60% Problems.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020 - 21.pdf</a>
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 code	23D	BANKING 4.0	L	T	P	C
Core			4	-	-	4
Prerequisite	Basic ideas on Banking Practices		Syllabus Version		2024 -25	
<b>Course Objectives:</b>						
The main objectives of this course are to: Describe the Banking sphere and changes introduced by Fintech companies in Banking. Disseminate recent technologies used in the Banking sector to students. Make the student acquainted with the digital lending process. Create an idea about the Crypto Assets. Cultivate the need and importance of Cyber security among students.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Remember the Banking sphere and understand the Fintech Companies in Banking.					K1 & K2
2	Understand the different technologies used in Banking					K2
3	Grasp the full landscape of Digital lending products and understand the changes brought in by fintech companies in the lending space.					K2
4	Comprehend the new digital currencies and recent payment methods adopted for speedy transfer of funds.					K2
5	Expand to knowledge in cloud banking and cyber security threats in the Banking sphere.					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
Unit:1	AI in Banking					11 Hours
AI in Banking: Future of AI in Banking - Why Bank needs AI - Applications of AI in Banking - importance of AI in banking - Banking reimaged with AI.						
Unit:2	DLT and Block Chain					10 Hours
Distributed Ledger Technology - Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Difference between DLT and Blockchain - Benefit of Blockchain and DLT - Uses of Blockchain in banking - Unlocking the potential of Block chain - role of DLT in financial services.						
Unit:3	Digital Lending					11 Hours
<b>Digital Lending:</b> Meaning - Digital Lending Eco-System - Evolution of the digital lending landscape in India - Driving Factors & Key Benefits - FinTech lending overcomes the challenges of conventional lending - Opportunities for FinTech lenders - Driving innovation and competition in the lending sector - Current digital lending models in India - AI and ML's role in next-generation lending - FinTech lending and its potential impact on market lenders -Regulatory environment for digital Lending.						
Unit:4	Block Chain Based Currency and Digital Payments					13 Hours
Blockchain-Based Currency: Decentralized Crypto currency - Centralized Crypto currency: Central Bank Digital Currencies (“CBDCs”). Digital Payment: Understanding Digital Payment - Types of Digital Payment Methods - Benefits of digital payments.						
Unit:5	Cloud Banking and Cyber Security					13 Hours
<b>Cloud banking :</b> Meaning - Benefits in switching to Cloud Banking. <b>Cyber Security:</b> Cyber security threats faced by banks - Emerging trends and challenges in cyber security.						
Unit:6	Contemporary Issues					2 Hours
Expert Lectures, Online Seminars – Webinars						
Total Lecture Hours					60 Hours	

Note: Question Paper shall cover 100% Theory.	
Books for Study	
1	King, Brett., "BANK 4.0:Banking everywhere, never at a bank ", Marshall Cavendish International (Asia) Pte Ltd, USA, 2019.
2	Wewege, Luigi., & Michael,C. Thomasett," The Digital Banking Revolution", Walter de Gruyter Inc., Boston/Berlin, 2020.
Books for Reference	
1	Skinner, Chris., " digital bank strategies tolaunch or become a Digital bank" Marshall Cavendish Business, Singapore, 2014.
2	Indian Institute of Banking & Finance, "Digital Banking", New Delhi, Taxmann Publications Pvt. Ltd, 2019.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&amp;ID=1189">https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&amp;ID=1189</a>
2	<a href="https://www.pwc.in/assets/pdfs/consulting/financial-services/fintech/publications/a-wider-circle-digital-lending-and-the-changing-landscape-of-financial-inclusion.pdf">https://www.pwc.in/assets/pdfs/consulting/financial-services/fintech/publications/a-wider-circle-digital-lending-and-the-changing-landscape-of-financial-inclusion.pdf</a>
Course Designed By: Dr. M. Sumathy / E-Mail ID: sumathy@buc.edu.in	

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

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

Course code	2EA	INTERNATIONAL FINANCIAL MANAGEMENT	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Knowledge in Foreign Exchange Market		Syllabus Version	2024-25		
Course Objectives:						
<p>The main objectives of this course are to:</p> <p>learn the International flow of Funds, Balance of payments and International Monetary System</p> <p>study the Markets for Foreign Exchange, Spot and Forward market and exchange rate</p> <p>Know about International Investment decision and Foreign Direct Investment</p> <p>Familiarize in International Financial decisions and international financial markets</p> <p>introduce and familiarize the International Financial Markets and Instruments</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the factors responsible for emergence of globalized financial markets.			K1 & K2		
2	Understand meaning, nature and scope of international financial management.			K2 & K3		
3	Describe goals for international financial management			K4		
4	Gain Knowledge in theories and techniques used financial markets and international banking			K4 & K5		
5	Describe the functions of financial markets with a particular emphasis on foreign exchange markets			K2 & K6		
K1 - Remember; K2 - Understand ; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	International Financial Environment			12 Hours		
International Financial Management – An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.						
Unit:2	Foreign Exchange Market			12 Hours		
Markets for Foreign Exchange – Foreign Exchange Market – Feature – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – FEMA - Market for currency futures and currency options – Hedging with currency future and options.						
Unit:3	International Investment Decision			12 Hours		
International Investment Decision – Foreign Direct Investment– International -Capital Budgeting – International Portfolio Investment – Meaning – Benefit of International Portfolio Investment – Problem of International Investment.						
Unit:4	International Financial Decisions			11 Hours		
International Financial Decisions – Overview of the International Financial Market – Channels for International flow of Funds – Role and Functions of Multilateral Development Banks – International Banking – Functions – Credit Creation – Control of International Banks.						
Unit:5	International Financial Markets and Instruments			11 Hours		
International Financial Market Instruments – Short-term and Medium-term Instruments – Management of short-term funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.						
Unit:6	Contemporary Issues			2 Hours		
Expert Lectures - Case Study						
			Total Lecture Hours			60 Hours
Note: Question paper shall cover 100% theory.						

Books for Study	
1	V. Sharan, “International Financial Management”, Prentice Hall Pvt Ltd, New Delhi, 2018
2	A.K.Seth, “International Financial Management”, Galgotia Publishing Company, New Delhi, 2018
Books for Reference	
1	P.G. Apte, “International Financial Management”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2018.
2	R.L. Varshney and S. Bhashyam, “International Financial Management”, S.Chand & Sons Publisher, New Delhi, 2016.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Giddy.org
2	www.imf.org
3	<a href="https://www.youtube.com/watch?v=CSe0b4rwnT4&amp;list=PLuVjcgQvMXfQqFC-R_F8OatAK9IAKqH1L">https://www.youtube.com/watch?v=CSe0b4rwnT4&amp;list=PLuVjcgQvMXfQqFC-R_F8OatAK9IAKqH1L</a>
Course Designed By:Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com	

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

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

Course code	2EB	BANK CREDIT MANAGEMENT	L	T	P	C
			4	-	-	4
Pre-requisite	Basic Knowledge in Principles of Banking		Syllabus Version		2024-25	
<b>Course Objectives:</b>						
The main objectives of this course are to: Equip students with knowledge and skills necessary to understand the credit management Acquaint students with tools and methods available to manage credit. Identify , measure, monitor and mitigate credit risk Acquire knowledge about Bank Credit Management System & its applications to business and Industry. Have wide knowledge on the importance of documentation and their impact on bank credit						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1.	Understand the nature of bank lending activities and credit risk					K2
2.	Apply the principles of good lending in assessing credit propositions from bank customers					K3
3.	Evaluate credit risk mitigation strategies and their impact on bank profitability					K3
4.	Analyze the knowledge about the prudential norms on capital adequacy <b>of emerging trends of banking sector</b>					K4
5.	Would have gained insight about the documentation procedures recovery mechanism <b>act</b>					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Overview of Bank Credit				10 Hours	
Bank credit-meaning, importance- Lending- policies, procedures, and steps in lending process principles of good lending- Credit institutions- credit information and role of credit information bureau-credit rating and evaluation - Government policies for credit extension.						
Unit:2	Credit Policies				10 Hours	
Features of different types of loan- forms of advances- short term and long term, secured and unsecured-fundamental credit issues- types of borrowers, qualities of the good borrower- Analysis of financial statements-balance sheet analysis for lending.						
Unit:3	Credit Evaluation				10 Hours	
Credit analysis of consumer loans-consumer profitability analysis-Ratio analysis- liquidity ratio, profitability ratio, efficiency ratio- financial leverage-common size statement- credit scoring and credit rating. <b>Credit risk mitigation techniques: collateral management-guarantees and credit insurance-credit derivatives and securitization.</b>						
Unit:4	Emerging Trends				14 Hours	
Emerging Trends - in the banking sector, in microfinance, in credit risk management- recent RBI guidelines- the concept of mortgage- lien-real estate lending-crop loans, crop insurance scheme, NABARD initiatives						
Unit:5	Monitoring and Supervision				14 Hours	
<b>Documentation -Types of charges -Supervision</b> and Credit monitoring-meaning, goals, process- Income Recognition and Asset Classification Norms (IRAC)-credit risk management barriers- capital adequacy recovery tools-one time settlement- Lok Adalat - DRT-SARFAESI- Basics of insolvency and bankruptcy code						
Unit:6	Contemporary Issues				2 Hours	
Expert Lectures, Online Seminars – Webinars – Case Studies						



	Total Lecture hours	60 Hours
<b>Books for Study</b>		
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 House, Mumbai, 2019	
<b>Books for Reference</b>		
1	R.K Gupta & Himanshu Gupta, "Credit appraisal and Analysis of financial statements" Notion press, 2018	
2	<b>Milind Sathye</b> , <b>Milind Sathye</b> and <b>James Bartle</b> , "Credit Analysis and Lending Management: fifth edition" Mirabel Publishing; 5th edition, 2022.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=u4R6q-u6myo">https://www.youtube.com/watch?v=u4R6q-u6myo</a>	
2	<a href="https://www.youtube.com/watch?v=f3VgVOgAUoE">https://www.youtube.com/watch?v=f3VgVOgAUoE</a>	
3	<a href="https://www.youtube.com/watch?v=XX3fLZiLi8Y">https://www.youtube.com/watch?v=XX3fLZiLi8Y</a>	
Course Designed By: Dr. M.Sumathy / E-Mail ID: sumathivenky2005@gmail.com		

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

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

Course code	23P	COMPUTERIZED ACCOUNTING WITH TALLY ERP	L	T	P	C
Core			-	-	4	4
Pre-requisite	Basic Knowledge in Tally		Syllabus Version		2024-25	
<b>Course Objectives:</b>						
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						
<b>Expected Course Outcomes:</b>						
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						
<b>Tally Programme:</b>						
<ol style="list-style-type: none"> <li>1. Company Creation With Security control &amp; Displaying Group &amp; Ledger</li> <li>2. Accounting Voucher.</li> <li>3. GST Options &amp; GST Reports.</li> <li>4. Creating inventory Information.</li> <li>5. Inventory Reports.</li> <li>6. Maintain Bill wise Details.</li> <li>7. Outstanding Reports.</li> <li>8. Sundry Creditors &amp; Sundry Debtors Day wise Reports.</li> <li>9. Bill of material and Manufacturing Account</li> <li>10. Trial Balance, 11. Balance Sheet &amp; 12. Interest calculation &amp; Cheque Printing.</li> </ol>						
Total Lecture & Practical Hours					60 Hours	
Note: Question Paper shall cover 100% Practical						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	Swayam- Conceptual framework of Accounting					
2	Tally.net					
3	<a href="https://youtu.be/xwpJ5QX9WEU">https://youtu.be/xwpJ5QX9WEU</a>					
Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: <a href="mailto:sivaprakash51990@gmail.com">sivaprakash51990@gmail.com</a>						

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

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

Course code	33A	BUSINESS RESEARCH METHODS	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic ideas about Research and Knowledge of Statistics		Syllabus Version		2024 - 25	
Course Objectives:						
<p>The main objectives of this course are:</p> <p>To develop and understanding of the basic framework of the research process and various research designs and techniques</p> <p>To identify the various sources of information for literature review and data collection</p> <p>To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem</p> <p>To write research reports and research proposal.</p>						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues					K1
2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process					K2 & K3
3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business / Industry					K4 & K5
4	Write the research report and research proposal					K5
5	Identify the overall process of designing a research study from its inception to report.					K6
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
Unit:1	Introduction and Research Design					10 Hours
Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.						
Unit:2	Sampling and Tools for Data Collection					10 Hours
Sampling – Methods and Techniques – Sample Size – Sampling Error – Fieldwork and Data Collection. Tools for Data Collection – Interview Schedule - Questionnaire – Observation, Interview and Mailed Questionnaire – Pilot Study and final Collection of Data.						
Unit:3	Analyzing and Report Writing					12 Hours
Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding - Classification – Tabulation – Interpretations. Report Writing – Steps - Types of Reports.						
Unit:4	Measuring the Relationship and Analyse the Impact					14 Hours
Measures of Central Tendency – Standard Deviation – Correlation - Simple, Partial and Multiple Correlation – Path Analysis – Auto Correlation – Regression Models – Ordinary Least Square Methods – Multiple Regression.						
Unit:5	Testing of Hypothesis					12 Hours
Test of Significance – ‘t’ Test - Large Sample and ‘f’ Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test						
Unit:6	Contemporary Issues					2 Hours
Expert lectures, online seminars – webinars - SPSS						

	Total Lecture Hours	60 Hours
Note: Question Paper shall cover 60% Theory and 40% Problems		
Books for Study		
1	<b>Cooper (2019)</b> , “Business Research Method”, Tata McGraw Hill Publishing Company Limited, Noida, UP.	
2	<b>S.P. Gupta (2019)</b> , “Statistical Methods”, S.Chand & Sons Publisher, New Delhi.	
3	<b>Pamela.S.Schindler (2024)</b> "Business Research Method' (Mc Graw- hill Education)	
Books for Reference		
1	<b>J.K.Suchdeva (2020)</b> , “Business Research Methodology”, Himalaya Publishing House, Mumbai.	
2	<b>R.S.N. Pillai &amp; V. Bagavathi (2020)</b> , “Statistics”, S.Chand & Sons Publisher, New Delhi.	
3	Barry Babin, Christina Quintan William Zikmund , Jan Can and Mitch Griffin (2024) "Business Research Methods" Cengage Learning EMEA	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://nptel.ac.in/courses/121/106/121106007/">https://nptel.ac.in/courses/121/106/121106007/</a>	
2	<a href="https://youtu.be/Ivk0SDrD4DM">https://youtu.be/Ivk0SDrD4DM</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg14/preview#">https://onlinecourses.swayam2.ac.in/cec20_mg14/preview#</a>	
4	<a href="https://www.coursera.org/learn/research-methodologies">https://www.coursera.org/learn/research-methodologies</a>	
5	<a href="https://www.shiksha.com/online-courses/business-research-methods-course-futul2320">https://www.shiksha.com/online-courses/business-research-methods-course-futul2320</a>	
Course Designed By: Dr. M. Nirmala / 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	M	S	M
CO3	S	S	S	S	S	S	S	M	M	M
CO4	S	S	S	S	S	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	M	M

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

Course code	33B	SOFT SKILLS FOR MANAGERS				L	T	P	C
Core					4	-	-	4	
Pre-requisite	Basic Knowledge in Writing and Speaking				Syllabus Version		2024-25		
Course Objectives:									
<p>The main objectives of this course are to:</p> <p>Equip the students with competencies to manage themselves in organizations with a scientific outlook towards communication.</p> <p>Develop career orientation through an understanding of Mock interviews and Group Discussion.</p> <p>Develop inter personal and intra personal skills of the students and Presentation skills.</p> <p>Facilitate an insight into the functioning of individuals and groups.</p> <p>Generate interest among students to face competitions with confidence.</p>									
Expected Course Outcomes:									
On the successful completion of the course, student will be able to:									
1	Understand the basics of Business Communication System and to know the different elements of communication.						K2		
2	Enable the students to participate in the campus selection process with special focus on aptitude and Group Discussion.						K6		
3	Create communication skills that integrate written, verbal and technical Communication						K6		
4	Apply the professional behaviour to enter into the professional world.						K3		
5	Analyze logically and solve the problems in professional life.						K4		
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>									
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, Johari Window and Transactional Analysis. Managing Motivation to Influence Interpersonal Communication – Inter Personal Perception – Role of Emotion in Inter Personal Communication – Communication Styles Gateways to Effective Interpersonal Communication									
Unit:3	Effective Listening and Speaking						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. <b>Case studies for Interviews and Presentations.</b>									
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.									

Unit:5	Office and Personal Correspondence	12Hours
Office communication - internal memos, office circulars. Secretarial Correspondence: Board meetings, letters to shareholders and debenture holders, Registrar of Companies, Notice, agenda, minutes of meetings. Personal Correspondence: Preparation of curriculum vitae, job application, appointment letters, interview letters. <b>Corporate Etiquette: Customer Interaction, Office, Meeting.</b>		
Total Lecture Hours		60 Hours
Books for Study		
1	Rentz, K., Lentz, P., & Das, A. (2020). Business Communication: A Problem Solving Approach (First edition). McGraw Hill.	
2	Meenakshi Raman and Professor Sangeeta Sharma.( 2022,) Technical Communication Principles and Practice, Oxford University	
3	Gupta, C. B. (2019). Essential Business Communication. Cengage Learning India Pvt. Ltd.	
Books for Reference		
1	R.C.Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata Mc Graw Hill Publishing Company Limited.	
2	Bhardwaj, K. (2019). Fundamentals of Business Communication. Dreamtech Press.	
3	C.R. Reddy )Business Communication Dreamtech Press,2019.	
4	Urmila Rai & SM Rai (Business Communication (2022) Himalaya Publishing House, N.D)	
5	Pustak, M. (n.d.). Art and Science of Business Communication 4 <sup>th</sup> Edition. 2022, 4 <sup>th</sup> Edition - Pearson India Books	
6	Jain Kanubha & Gupta Priyanka, Business Communication, 5 <sup>th</sup> Edition, 2023, Kalyani Publishers, Chennai.	
7	Varinder Kumar & Bodh Raj, Business Communication, Reprint 2024, Kalyani Publishers, Chennai.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	NPTEL <a href="http://nptel.iitm.ac.in">http://nptel.iitm.ac.in</a>	
2	<a href="http://www.mindtools.com/page8.html">http://www.mindtools.com/page8.html</a>	
3	<a href="https://www.36-hr.com/impactful-presentation-skills-training-singapore-and-malaysia-case-studies/">https://www.36-hr.com/impactful-presentation-skills-training-singapore-and-malaysia-case-studies/</a>	
4	<a href="https://igotanooffer.com/blogs/mckinsey-case-interview-blog/case-interview-examples">https://igotanooffer.com/blogs/mckinsey-case-interview-blog/case-interview-examples</a>	
Course Designed By: Dr. M.Sumathy / E-MailID:sumathivenky2018@gmail.com		

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

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

Course code	33C	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version	2024 -25		
Course Objectives:						
The main objectives of this course are to: The students get a complete knowledge, concepts and procedures used to prepare the accounts of companies like, manufacturing company, bank, insurance, electricity and Holding Company.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To get fundamental knowledge about Final Accounts of Companies, Managerial Remuneration and Profits Prior to Incorporation.					K3
2	To acquire knowledge in preparation of Holding Company Accounts					K3
3	To get familiarity about preparation of Bank and Insurance Company Accounts					K4
4	To understand preparation of the final accounts of electricity company accounts and disposal of surplus.					K5
5	To get knowledge about inflation accounting and IFRS.					K6
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
Unit:1	Final Accounts of Companies					10 Hours
Final Accounts of Companies (Schedule VI): Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration.						
Unit:2	Holding Company Accounts					11 Hours
Holding Company Accounts: Meaning and definition of Holding Company and Subsidiary Company; Legal requirements relating to presentation of accounts - Consolidated financial statements; Preparation of Consolidated Balance Sheet; Steps involved in preparation of consolidation balance sheet.						
Unit:3	Bank Accounts and Insurance Company Accounts					11 Hours
Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts (New Format); types of insurance; Life insurance; Revenue account, Profit and loss account and balance sheet - General insurance (Fire and Marine); Revenue account, Profit and loss account and balance sheet.						
Unit:4	Double Account System					13 Hours
Accounts of Electricity Companies: Features; Double accounts system Vs Single accounts system; Advantages and disadvantages – Preparation of Final Accounts – Revenue account – Net revenue account – Receipt and expenditure of capital account - Replacement of an Asset – Disposal of Surplus.						
Unit:5	Inflation Accounting					13 Hours
Inflation Accounting: Methods of inflation accounting; Current purchase power method - Current cost accounting method – Hybrid method - Indian Accounting Standards – IFRS.						
Unit:6	CONTEMPORARY ISSUES					2 Hours
Expert lectures, online seminars - webinars						
	Total Lecture Hours					60 Hours
Note: Question Paper shall cover 20% Theory and 80% Problems						
Books for Study						
1	R.L.Gupta and M.Radhasamy, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, 2014					
2	M.C. Shukla , T.S.Grewal&S.Gupta, “Advanced Accounts”, S. Chand & Sons, New Delhi, 2022					

Books for Reference	
1	Arulanandam& Raman, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, 2016
2	SP. Iyengar, “Advanced Accounting”, Sultan Chand & Sons, New Delhi, 2008
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
Course Designed By: Dr.M.Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com	

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

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



Course code	33D	STRATEGIC FINANCIAL MANAGEMENT	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge on Fundamentals of Finance		Syllabus Version		2024 - 25	
Course Objectives:						
The main objectives of this course are to: Familiarize the objectives, role and skills of financial manager required for Industry Assess the factors affecting investment decisions Provide an in depth view of financial leverage and theories understand the dividend Theories Learn the techniques of working capital Management techniques						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Relate and classify the objectives and role of financial managers with different industries.					K1&K2
2	Apply, analyse and determine the best investment proposal using capital budgeting technique.					K3,K4 &K5
3	Illustrate the capital structure theories.					K2
4	Choose and Analyse the dividend theories which are applied in Corporates.					K3&K4
5	Adapt working capital management techniques and solve the issues related to working capital.					K6
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
Unit:1	Introduction to Financial Management				10 Hours	
Nature, Scope and objectives of Financial Management – Industry 4.0 and Finance - Functions of Finance Manager – Role and changing roles of finance manager on account of Industry 4.0- Financial Decisions - Relationship between Risk and Return –Time Value of Money.						
Unit:2	Cost of Capital and Capital Budgeting				10 Hours	
Cost of Capital – Meaning and Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of Capital – Capital Budgeting – Techniques – ROI, Payback Period and discounted cash flow						
Unit:3	Capital Structure				12 Hours	
Financial Leverage – Measures – EBIT, EPS Analysis – Operating Leverage –Financial - Business and Operating Risks – Theories of Capital Structure – Net Income Approach – Net – Operating Income Approach. MM Hypothesis – Determinants of Capital Structure.						
Unit:4	Dividend Theories				14 Hours	
Dividend Theories – Walter's Model – Gordon and MM's Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy- Lintner's Model on corporate dividend behaviour.						
Unit:5	Working Capital Management				12 Hours	
Management of Working Capital – Concept – Importance – Determinants and Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to industry - Credit Monitoring and Assessment (CMA) formats.						
Unit:6	Contemporary Issues				2 Hours	
Expert lectures -webinars-quiz-online assignments- case study						
	Total Lecture hours				60 Hours	
Note: Question Paper shall cover 60% Theory and 40% Problems						
Books for Study						
1	S.N.Maheswari, "Financial Management", S.Chand & Sons Publisher, New Delhi, 2019.					
2	I.M. Pandey, "Financial Management", Vikas Publication, New Delhi, 2015					
Books for Reference						
1	Prasanna Chandra, "Strategic Financial Management - Managing for value creation", McGraw Hill, 2nd Edition, 2020					
2	Khan & Jain, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2011					

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

1 [https://www.youtube.com/watch?v=RiAalxSm\\_Ek](https://www.youtube.com/watch?v=RiAalxSm_Ek)

2 <https://www.youtube.com/watch?v=XxyvsB6sxDk>

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

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

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

Course Code	33E	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic knowledge in Investment Management		Syllabus Version	2024 - 25		
<b>Course Objectives:</b>						
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.						
<b>Expected Course Outcomes:</b>						
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.			K1 & K2		
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 scenario.			K3 & K4		
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 Non-systematic Risk - Measurement of Risk - Risk and Expected Return - Risk-Return Relationship of different stock - Portfolio and Security Returns - Return and Risk of Portfolio - Portfolio Diversification and Risk. (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			
<b>Portfolio Theories:</b> 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						

calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision. (Problems in risk-adjusted returns).		
Unit:6	Contemporary Issues	2 Hours
Expert lectures, online seminars – webinars – Class with live charts		
	Total Lecture Hours	60 Hours
Note: Question Paper shall cover 70% of Theory 30% Problem		
Books for Study		
1	Kevin., S “Security Analysis and Portfolio Management” New Delhi, PHI Learning Pvt Ltd, 2022.	
2	Chandra, Prasanna.,“Investment Analysis and Portfolio Management”, New Delhi, Tata McGraw Hill Publishing Company Ltd, 2021.	
3	Bhalla V.K., “Investment Management” New Delhi, S. Chand & Co Ltd, 2019.	
Books 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 Delhi, Taxmann, 2019	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://archive.nptel.ac.in/courses/110/105/110105035/">https://archive.nptel.ac.in/courses/110/105/110105035/</a>	
2	<a href="https://archive.nptel.ac.in/courses/110/107/110107154/">https://archive.nptel.ac.in/courses/110/107/110107154/</a>	
Course Designed By: S. Arun Kumar / E-Mail ID: s_arunkumar@yahoo.com		

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

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

Course Code	3EA	INDIRECT TAXATION	L	T	P	C
Core			4	-	-	4
Pre-requisite	Basic Knowledge in GST		Syllabus Version		2024 – 25	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1.Acquire knowledge on Indian indirect tax system						
2. Gain knowledge on GST and procedures.						
3. Provide a practical perspective of GST Returns.						
4.Identify and analyze online filling GST						
5.Understand the Customs Act						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Gain knowledge on Indirect Tax system in India.				K1 & K2	
2	Acquire knowledge on GST in India.				K2 & K5	
3	Understand the registration procedure in GST				K2 & K6	
4	Awareness of GST E return filling details.				K4 & K6	
5	Understand the Customs Act in India.				K1 & K2	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
Unit:1	Concept of Indirect Tax			8 Hours		
Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.						
Unit:2	Basic of Goods And Service Tax			12 Hours		
Goods and Service Tax - Important Definitions -GST Council - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax – GST Annual Returns & Reconciliation – Analysis in the form of case studies.						
Unit:3	GST- Registration			12 Hours		
Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration – Forms 9,9A & 9C along with issues relating to Anti-profiteering & policy mismatch in GST & AS GST Council Information.						
Unit:4	GST-Filing of Returns			14 Hours		
GST- Tax rate-e filing-GST portal – GSTR Forms - return producer- Payment of Tax - Tax Invoice – Credit and Debit Notes- e way bill-composition scheme- Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases - Tax Deducted at Source - Tax Collection at Source.						
Unit:5	Overview of Customs Duty			12 Hours		
Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs						
Unit:6	Contemporary Issues			2 Hours		
GST - Group Discussion & E- filing of Returns						
Note: Question Paper shall cover 100% Theory						

	Total Lecture Hours	60 Hours
<b>Books for Study</b>		
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 Publishers, 2014.	
<b>Books for Reference</b>		
1	Dr. P. Radhakrishnan, "Indirect Taxation", Kalyani Publishers, 2016.	
2	Indirect Tax- GST- Custom Law- Dr.Parameshwaran& Viswanathan Kavin Publishers, 2018.	
3	Taxmann's Student guide to GST & Customs Law, 2024.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="http://www.gst.gov.in">www.gst.gov.in</a>	
2	<a href="http://Cbic.gst.gov.in">Cbic.gst.gov.in</a>	
3	<a href="http://www.gstcouncil.gov.in">www.gstcouncil.gov.in</a>	
4	<a href="https://youtu.be/l6c4khvDBVg">https://youtu.be/l6c4khvDBVg</a>	
Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com		

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

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

Course code	3EB	D-COMMERCE	L	T	P	C
Elective			4	-	-	4
Pre-requisite	Application of E-Commerce in various sector		Syllabus Version	2024-25		
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. Familiarize the basics concept of e-commerce, classification, business models and architectural frame work.						
2. Understand the network infrastructure such as LAN, WAN, MAN, domain name systems, HTTP and implementations of web servers.						
3. Equip with publishing technology, multimedia content and virtual reality modeling language.						
4. Prepare the learners about securing the business on internet and securing network transactions.						
5. Lay importance on internet advertising and cyber law in e-Commerce.						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the concept of e-commerce; classify the types and models of e-commerce.				K1 & K2	
2	Analyse various network infrastructure, domain system and implementations of web servers.				K2 & K3	
3	Create object by using multimedia content.				K6	
4	Apply to analyse the security measures in network transactions.				K3 & K5	
5	To create internet advertisement and obtain awareness on cyber law in e-commerce				K4 & K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
<b>Unit:1</b>						
Introduction to E-Commerce					8 Hours	
Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.						
<b>Unit:2</b>						
Network Infrastructure					12 Hours	
Network Infrastructure: Local Area Networks – Wide Area Network – Metropolitan Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.						
<b>Unit:3</b>						
Information Publishing Technology					12 Hours	
Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.						
<b>Unit:4</b>						
Securing the Business on Internet					14 Hours	
Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.						
<b>Unit:5</b>						
Search Engines and Directory Services and Cyber Law					12 Hours	
Search Engines and Directory Services: Information Directories – Internet Advertising. Cyber Law: Introduction- Concept of Cyberspace - Cyber law in E-Commerce-Contract Aspects - Electronic Governance.						
<b>Unit:6</b>						
Contemporary Issues					2 Hours	

Online seminars, online assignments – webinars	
Total Lecture Hours	
60 Hours	
Books for Study	
1	Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2016
2	Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai, 2013
Books for Reference	
1	Amir Manzoor, "E-Commerce", Amir Manzoor Publisher, 2014
2	Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi, 2015
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.garykessler.net/library/crypto.html">https://www.garykessler.net/library/crypto.html</a>
2	<a href="https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf">https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf</a>
3	<a href="https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.pdf">https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.pdf</a>
Course Designed By: Dr. N. Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com	

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

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



VALUE ADDED COURSE - I

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

VALUE ADDED COURSE - II

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