M. Com (Finance and Accounting)

Syllabus

(With Effect from 2025 - 26)

Program Code:



DEPARTMENT OF COMMERCE

Bharathiar University

(A State University, Accredited with “A++” Grade by NAAC |

26th Rank among Indian Universities by MoE-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 2025 - 26 onwards)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Course Code | Title of the Course | Credits | Hours | Maximum Marks |
| Theory | Practical | CIA | ESE | Total |
| FIRST SEMESTER |
| 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 | E1ec.-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 |
| Total | 26 | 26 | - |  |  | 650 |
| SECOND SEMESTER |
| 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 | E1ec.- 2 | International Financial Management | 4 | 4 | - | 25 | 75 | 100 |
| 2EB | Bank Credit Management |
| 23P | Pract.-1 | Computerized Accounting with Tally ERP | 4 | - | 4 | 40 | 60 | 100 |
| Supp. | Offered by other Department | 2 | 2 | - | 12 | 38 | 50 |
| Total | 26 | 22 | 4 |  |  | 650 |

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| 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 |
| 3VA01\* | Val. Added | Val. Added Course - 2: Marketing and Sales Promotion  | 4 | 2 | - | 100 | - | 100 |
| 3VA02\* | Val.Added | Value Added Course – 3 :Health and Wellness  | 2 |  |  |  | 50 |  |
| 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 CoursesThe 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 Swayam Portal in the area of Finance, Accounting, and Computer Applications & Financial Technology. Each Course should carry minimum of 2 Credits and maximum of 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.

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 -1 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Information Technology | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Learn the essentials of Industry 4.0 Understand the need and applications of Artificial IntelligenceSet a base for big data and Internet of ThingsFamiliarize the applications and tools of Industry4.0Train on the skills required by industries |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Define and explain the technologies of industry 4.0 | K1 & K2 |
| 2 | Analyse and apply AI in the relevant sector | K3 & K4 |
| 3 | Summarise the characteristics of big data | K2 |
| 4 | Apply the tools of Industry 4.0 | K6 |
| 5 | Adapt to the changing needs of the industry | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction to Industry4.0 | 10 Hours |
| Industry: Meaning- Types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Meaning- Goals and 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 | Artificial Intelligence | 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 | Big Data and Iot | 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 | Smart Applications and Impact on Real time | 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 | Education and Careers 4.0 | 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 | Contemporary Issues | 2 Hours |
| 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 |  Dr.Anit Mehta, Jay Bulani, Vivek Wasalwar and Naveen Kumar Verms, “Introduction to Industry 4.0”, Taran publications,2024 |
| Books for Reference  |
| 1 | Shirish Gandhare and Dr Supriya Narad | Basics and Introduction to Industry 4.0 , Notion Press, 2014 |
| 2 | Anand Nayyar, Mohd Naved and Rudra Rameshwar, “ New Horizons for Industry 4.0 in Modern Business”, Springer International Publishing,1st Edition 2023. |
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| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | <https://www.youtube.com/watch?v=IoY3tP-Iw4Q> |
| 2 | <https://www.youtube.com/watch?v=LXI48d2gif0> |
| 3 | https://www.youtube.com/watch?v=z274tEGwFAU |
| 4 | https://www.youtube.com/watch?v=oNKWn5eTHVw |
| Course Designed By: / E-Mail ID:  |

| 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

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| Course code | 13B | ADVANCED FINANCIAL ACCOUNTING | L | T | P | C |
| Core -2 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Financial Accounting | Syllabus Version | 2025 - 26 |
| 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](https://www.schandpublishing.com/author-details/dr-s-n-maheshwari), [CA Sharad K Maheshwari](https://www.schandpublishing.com/author-details/ca-sharad-k-maheshwari) & [Dr Suneel K Maheshwari](https://www.schandpublishing.com/author-details/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 | https://www.icai.org/post.html?post\_id=8202 |
| 2 | https://www.classcentral.com/course/swayam-hospitality-industry-in-tourism-14110 |
| 3 |  |
| Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com |

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| Mapping with Programme Outcomes |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | 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

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| --- | --- | --- | --- | --- | --- | --- |
| Course Code | 13C | QUANTITATIVE TECHNIQUES FOR FINANCE | L | T | P | C |
| Core -3 | 4 | - | - | 4  |
| Pre-requisite | Basic knowledge in Statistics and Operations Research | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are: To understand the various applications used in QT for finance decisionTo apply the various Quantitative Techniques to solve business problemsTo determine and evaluate the project to minimize the cost and timeTo be able to select the best course of action and to improve the professional skills for their  business |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, students will be able to: |
| 1 | Understand the basic theory of probability and applications of theoretical distribution in finance | K2 |
| 2 | Know the role and applications of queuing theory, simulation and time series in business for financial analysis. | K3 |
| 3 |  Analyze and interpret the various index numbers in business and to know the economic and business index in India. | K4 |
| 4 | Determine and evaluate the project to minimize the cost and time through CPM. | K5 |
| 5 | Apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized lose and maximize the profit. | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Probability and Theoretical Distribution | 12 Hours |
| Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison and normal – Simple problems applied to finance. |
|  |
| Unit:2 | Queuing Theory and Time Series Analysis | 12 Hours |
| Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis. |
|  |
| Unit:3 | Index Number and Its Applications | 10 Hours |
|  Index numbers – concepts – simple and weighted index numbers-consumer price index-index numbers of Industrial production – Economic and business index numbers published in India |
|  |
| Unit:4 | Network Analysis |  12 Hours |
| Network Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float - Distinction Between PERT and CPM.  |
|  |
| Unit:5 |  Inventory Management and Game Theory | 12 Hours |
| Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method,  |
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| --- | --- | --- |
| 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 | Gupta S.P, Gupta PK “Quantitative Techniques and Operation research”, Sultan Chand & Sons, Publisher (2022) |
| 2 |  Kanti Swarup and PK Gupta, Operation Research, Sultan Chand & Sons Publisher, New Delhi (2022)  |
| Books for Reference  |
| 1 | **E.A. Parameswara Gupta (2019)** Operations Research & Quantitative Techniques, Himalaya Publishing House Pvt. Ltd, Mumbai.  |
| 2 | S.P. Gupta (2021), “Statistical Methods”, S.Chand & Sons Publisher, New Delhi |
| Note: Question Paper shall cover 40% Theory and 60% Problems. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | <https://youtu.be/owLT5KDrqAs> |
| 2 | E-book: P.K. Gupta and DS Hira, Operations Research, S. Chand Publishing, New Delhi |
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| Course Designed By: Dr. P. Chellasamy / E-Mail ID: drchellamsamy@gmail.com |

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

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

| Course code | 13D | INSURANCE AND RISK MANAGEMENT | L | T | P | C |
| --- | --- | --- | --- | --- | --- | --- |
| Core -4 | 4 | - | - | 4 |
| Pre-requisite | Broad understanding of Risk and Insurance as a means to manage it. | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to:  Familiarize the basic concept, principles of insurance and role of IT in insurance industry.Understand reforms of Indian insurance industry, private players to Indian insurance market, IRDA Regulations and licensing of insurance agents. Develop an understanding of insurance industry and its types.Lay a foundation of risk, risk management, and steps in risk management process.Acquire knowledge in methods of risk management, control risk and tools for controlling Risk. |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the principles of insurance and differentiate re-insurance and double insurance | K1&K2 |
| 2 | Analyze the position of Indian insurance industry, reforms and licensing of insurance agents.  | K4 |
| 3 | Classify the types of insurance policies and have knowledge on procedure for claiming Life. | K2 &K3 |
| 4 | Analyse the risk, apply risk management techniques to control risk  | K4 |
| 5 | Able to identify, measure and apply relevant method for risk management. | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | Introduction to Insurance | 10 Hours |
| Introduction to Insurance: Role of Insurance – Characteristics of Insurance – Fundamental Legal Principles of Insurance –Related concept. Reinsurance: Meaning – Concept – Type of Reinsurance-Function of reinsurance – Double Insurance– Information Technology in Insurance. |
|  |
| Unit:2 | Indian Insurance Industry | 12 Hours |
| Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest. |
|  |
| Unit:3 | Insurance Contract | 14 Hours |
| Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group insurance: Meaning-features-Advantage- Limitation- Eligible groups. Factors Led in the Growth of group Insurance. Health and Social Insurance – Standard Life Insurance Schemes. Documentation for claim- types of claim-Procedure for Claiming Life and Health Insurance |
|  |
| Unit:4 | Risk and Uncertainty | 12 Hours |
| Introduction to Risk and Uncertainty: Risk vs Uncertainty - Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management Process – Objectives of Risk Management – Steps in Risk Management Process. |
|  |
| Unit:5 | Risk Management and Control | 10 Hours |
| Risk Management and Control – Methods of Risk management – Risk Management by Individuals and Corporations – Tools for Controlling Risk. |
| Unit:6 | Contemporary Issues | 2 Hours |
| Online seminars , online assignments– webinars |
|  |
|  | Total Lecture Hours | 60 Hours |
| Books for Study |
| 1. | Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, 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. | [P. Periasamy](https://www.vijaynicole.co.in/search?author=p-periasamy), [Dr. S.A. Senthil Kumar](https://www.vijaynicole.co.in/search?author=dr-sa-senthil-kumar),” Insurance and Risk Management”  Vijay Nicole Imprints Private Limited, November, 2024  |
| 2. | Dr.A.Murthy, “Insurance and Risk Management”, Margham Publications, First Edition 2024. |
| 3. | 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 | <https://resource.cdn.icai.org/13526Module-%20II.pdf> |
| 2 | <https://resource.cdn.icai.org/13525Module-1.pdf> |
| 3 | <https://resource.cdn.icai.org/13527Module-III.pdf> |
|  |
| Course Designed By:.  |

| Mapping with Programme Outcomes |
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| 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 -5 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Capital Market | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Equip the students about financial system and its reformsGive in depth knowledge on financial market and its recent developmentsFamiliarize the operation of stock exchange and schemes of mutual fundProvide knowledge on banking and non-banking institutionsAcquaint about the services of merchant Bankers |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the financial system and its reforms | K1 &K2 |
| 2 | Evaluate the functions of financial market | K5 |
| 3 | Analyze the operations of stock exchange and compare the various schemes of mutual funds. | K4 & K5 |
| 4 | Identify the best financial institutions | K3 |
| 5 | Discuss about the services of Merchant Bankers | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | Indian Financial System | 12 Hours |
| Introduction: Financial System- Nature –Role of financial system- Economic development- Overview of Indian financial system- Financial sector reforms-RBI-Function-credit creation. |
| Unit:2 | Financial Market and Its Recent Development | 12 Hours |
| Financial Market – types- Money and Capital market-meaning-function – Call money market – Treasury Bill market – Commercial bill and certificate deposits –The discount market – Market for financial guarantee – Government security market-Recent development in Money and Capital market - Foreign Exchange Market: structure- exchange rate determination- role of central Bank in foreign exchange market. |
| Unit:3 | Stock Exchange and Mutual Fund Industry | 10 Hours |
|  SEBI- administration - Functions- Stock exchange operation – BSE- NSE. Mutual funds- Types and Schemes- Challenges |
| Unit:4 | Banking and Non-Banking Financial Companies | 12 Hours |
| Banking Institutions: Commercial bank – Cooperative bank – Development bank – Structure – objectives – functions –Non Banking Financial Companies (NBFCs). Public deposit with non-Banking Companies- Non banking Statutory Financial Organization. |
| Unit:5 | Merchant Banking  | 12 Hours |
| Merchant banking – Meaning – Functions of merchant bank –regulations- classifications- code of conduct |
| Unit:6 | Contemporary Issues | 2 Hours |
| Expert lectures- webinars- online assignments-Case study |
|  |
|  | Total Lecture Hours | 60 Hours |

| Books for Study |
| --- |
| 1. | Gordon and Natarajan “Financial Markets and Institutions”. Himalaya Publishing House, New Delhi, 2023 |
| 2. | Dr.S.Gurusamy, “Financial Markets and Institutions” Vijay Nicole Imprints, ,New Delhi, 2023 |
|  |
| Books for Reference  |
| 1. | Dr. Paramjeet Kaur, Financial Markets and Institutions, Sultan Chand & Sons 2024 |
| 2 | L. M Bhole, Financial Institutions and Markets: Structure, Growth & Innovation, 2017 |
| 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 | <https://www.youtube.com/watch?v=5K_pYyIxaFQ-> |
| 2 | <https://www.youtube.com/watch?v=B-ULvtkdsrw> |
| 3 | <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6> |
|  |
| Course Designed By: Dr.M.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

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| --- | --- | --- | --- | --- | --- | --- |
| Course code | 1EA | FINANCIAL DERIVATIVES | L | T | P | C |
| Elective  | 4 | - | - | 4 |
| Pre-requisite | Fundamental knowledge in Stock Market | Syllabus Version | 2025 - 26 |
| 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 |
| Forwards: Features of Forward contract - Limitations of forward markets - Future Market - 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 - Hedging: Perfect Hedging - Cross Hedging. |
| Unit:3 | Options and Option Pricing Model | 10 Hours |
| Option: Introduction – Option Terminology – Type of Options - Call Option and Put Option – Option Style - American Option and European Option - Moneyness of Option Contract – Concept of Option Premium - Option Greeks – Option Payoff - Black-Scholes option pricing models – Option Strategies – Option Spread – Straddle – Strangle – Covered Call – Protective Put – Option contract in India – Index Option - Stock options - Commodities options - Currency Options – Interest Rate Option. |
| Unit:4 | Swaps | 14 Hours |
| Swaps: Meaning – 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 |
| Credit Derivatives: 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. |

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| 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 Pvt. Ltd, 2021 |
| 2 | Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems Hardcover", 2017 |
| 3. | Flavell, R. R. (2012). *Swaps and other derivatives* 2nd Edition. John Wiley & Sons. |
| Books for Reference  |
| 1 | NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman |
| 2 | NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai  |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | https://nptel.ac.in/courses/110/105/110105035 |
| 2 | https://nptel.ac.in/courses/110/105/110105036 |
|  |
| Course Designed By: / E-Mail ID:  |

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| 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 | 2025- 26 |
| Course Objectives: |
| The main objectives of this course are to: 1. Equip the students about the components of environment 2. Give in depth knowledge on environmental management Accounting(EMA)3. Familiarize environmental related cost and earnings4. Give an insight on EMA challenges5. Provide knowledge on the compliances relating to Environment |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Demonstrate and identify the elements of environment | K2&K3 |
| 2 | Apply the tools of EMA | K3 |
| 3 | Measure the cost related to environment | K4 |
| 4 | Solve the issues related to environment | K6 |
| 5 | Formulate a report based on performance evaluation | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | Environment and Its Components | 10 Hours |
| Environment: Meaning of Environment, Components of environment, Structure of environment, Functioning of environment, and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Introduction to Environmental Legislation: Parliament functions. |
| Unit:2 | Environmental Accounting System | 12 Hours |
| Environmental accounting system - Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools. |
| Unit:3 | Performance Indicators | 12 Hours |
|  Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision - Making - Categories of Environmental Cost and Revenues – EMA with Environmental Management tools. |
| Unit:4 | EMA Assessment | 12 Hours |
| Environmental Management Plan - Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – EMA Challenges with Current Accounting Practices. |
| Unit:5 | Environmental Performance Reporting | 12 Hours |
| Environmental Performance Evaluation, Compliance Monitoring and Reporting - EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting. |
| Unit:6 | Contemporary Issues | 2 Hours |
| Expert Lectures, Online Seminars – Webinars- Case study |
|  |
|  | Total Lecture Hours | 60 Hours |

| Books for Study |
| --- |
| 1 | Shathur Shana Rathakrishnan & Thirunavukkarasu Baskar, “ Environmental Accounting” LAP, 2024  |
| 2 | Somnath Devnath, “ Environmental Accounting and Sustainability Accounting, Sage Publications, 2019  |
|  |
| Books for Reference  |
| 1 | Prakash Chand Kandpal, “Environmental Governance in India”, SAGE Texts, 2018 |
| 2 | Glasson, J, “Introduction to Environmental Impact Assessment”, Taylor and Francis Publishers, 1994 |
|  |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=14> |
| 2 | <https://www.youtube.com/watch?v=tp-FBY8vi1k> |
| 3 | <https://www.youtube.com/watch?v=i1OTQvNV1lo> |
|  |
| Course Designed By: Dr.M.Nirmala / E-Mail ID: nimmiswetha@gmail.com |

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

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

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| Course Code | 23A | APPLIED COST ACCOUNTING | L | T | P | C |
| Core -6 | 4 | - | - | 4 |
| Pre-requisite | Basic Knowledge in the Cost Accounting | Syllabus Version | 2025 -26 |
| Course Objectives: |
| The main objectives of this course are to: Acquaint students with the principles of cost accounting, difference between financial accounting and cost accounting.recollect remuneration and incentives and introduce preparation of apportionment of overhead costs, methods of re-apportionment.Learn process costing, differentiate job costing and process costing; distinguish joint products and by-products costing.Make the learners to calculate breakeven point and understand applications of marginal costing for business decision making.Enable the students to understand and apply cost accounting tools. |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the Cost Accounting Techniques, cost concepts and preparation of cost sheet. | K1 & K2 |
| 2 | Explain labour remuneration and incentives, classification of overheads, apportionment of overhead costs, methods of re-apportionment in detailed way. | K2 |
| 3 | Gain knowledge of process costing, able to differentiate job costing and process costing, distinguish joint products and by-products costing. | K4 & K3 |
| 4 | Able to calculate breakeven point and applications of marginal costing for business decision making. | K4 & K5 |
| 5 | Able to reconcile cost and financial accounts. | K5 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
| Unit:1 | Cost Accounting- Introduction | 10 Hours |
| Cost Accounting: Meaning and Definition – Objectives of cost accounting – Financial Accounting Vs Cost Accounting –Methods of Costing – Elements of Costing – Cost Concepts– Cost Accounting Regulations – Preparation of Cost Sheet Material control: Meaning - need of material control - Essentials of material control - 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- Cost audit –Cost benefit analysis |
| Unit:6 | Contemporary Issues | 2 Hours |
|  Expert lectures, online assignments, online test – webinars |
|  |
|  | Total Lecture Hours | 60 Hours |
| Note: Question Paper shall cover 40% Theory and 60% Problems |
| Books for Study |
| 1 | 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 | <https://www.accountingtools.com/articles/2017/5/7/applied-cost> |
| 2 | <http://www.businessdictionary.com/definition/applied-cost.html> |
|  |
| Course Designed By: Dr. N.Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com |
| Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S |  M | S | S | S | S | M | S | S |
| CO2 | S | S | M | S | S | S | S | S | S | S |
| CO3 | S | S | S | S | S | M | S | S | S | S |
| CO4 | S | S | M | S | S | S | S | S | M | S |
| CO5 | S | S | M | S | S | S | M | S | S | S |

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

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| Course code | 23B | ACCOUNTING FOR MANAGERIAL DECISION MAKING | L | T | P | C |
| Core -7 | 4 | - | - | 4 |
| Pre-requisite | Basic Knowledge in Accounting | Syllabus Version | 2025 -26 |
| 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 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | Introduction to Management Accounting | 10 Hours |
| Nature and Scope of Management Accounting – Functions – Financial Accounting Vs Management Accounting – Relationship Between cost and Management Accounting – Tools Techniques of Management Accounting and Financial Statement Analysis. |
|  |
| Unit:2 | Ratio Analysis | 12 Hours |
| Ratio Analysis – Advantages – Limitations – Classification of Ratios – Working Capital Management - Determinants and Computation of Working capital – Forecast of Working Capital Requirements. |
|  |
| Unit:3 | Fund Flow and Cash Flow Statement | 12 hours |
|  Funds Flow Statement – Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Funds Flow Statement Vs Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement. |
|  |
| Unit:4 | 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, 2025 |
|  |
| Books for Reference  |
| 1 | R.K.Sharma& Shashi K.Gupta, “Management Accounting Principles and Practice”, Kalyani Publishers, New Delhi, 2021 |
| 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 | https://swayam.gov.in/nd1\_noc20\_mg65/preview |
| 2 | https://swayam.gov.in/nd2\_imb20\_mg31/preview |
|  |
| Course Designed By: Dr. M. Jegadeeshwaran / E-Mail ID: drmjegadeesh@gmail.com |

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| Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | S | 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

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| Course code | 23C |  DIRECT TAX | L | T | P | C |
| Core - 8 | 4 | - | - | 4 |
| Pre-requisite | Knowledge of Income Tax Law and Authorities | Syllabus Version | 2025 - 26 |
| 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 |
| K1 - Remember; K2 - Undestand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction of IT and Residential status | 10 Hours |
| Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue receipts – Capital and Revenue 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 of individuals and business man |
| 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 | CA. Raj K. Agrawal Handbook on Income Tax (A.Y. 2025-2026), Bharat Law House Pvt. Ltd., 11th Edition | 2025 |
| 2 | Gaur & Narang, "Income Tax Law & Practices", 53rd Edition 2025, Kalyani Publishers.  |

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| Books for Reference  |
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| 1 | Taxmann's Students' Guide to Income Tax & GST | AY 2025-26 – Teach-yourself Guide with—Step-by-step Explanations, Taxmann Publications Private Limited, 72nd Edition | A.Y. 2025-26 |
| 2 | Singhania V. K. and Singhania M. (2025), Student’s Guide to Income Tax including GST Problems & Solutions, Taxmann Publications Pvt. Ltd, New Delhi: |
| Note: Question Paper shall cover 40% Theory and 60% Problems. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | https://www.icai.org/post/22201 |
|  |
| Course Designed By: Dr. M.Nirmala, Assistant Professor / E-Mail ID: nirmala@buc.edu.in |

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| 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

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| --- | --- | --- | --- | --- | --- | --- |
| Course code | 23D | BANKING 4.0 | L | T | P | C |
| Core - 9 | 4 | - | - | 4 |
| Prerequisite | Basic ideas on Banking Practices | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| 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. |
|  |
| Expected Course Outcomes: |
| 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 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | AI in Banking | 11 Hours |
| Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – types of bank Account-Tools of monetary Control – Role of RBI in Regulating and Controlling Banks.-AI in Banking: Future of AI in Banking - Why Bank needs AI - Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI. |
|  |
| 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 |
| Digital Lending: Meaning - Digital Lending Eco-System - Evolution of the digital lending landscape in India - Driving Factors & Key Benefits - FinTech lending overcomes the challenges of conventional lending - Opportunities for FinTech lenders - Driving innovation and competition in the lending sector - Current digital lending models in India - AI and ML’s role in next-generation lending - FinTech lending and its potential impact on market lenders -Regulatory environment for digital Lending. |
|  |
| Unit:4 | 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 |
| Cloud banking : Meaning - Benefits in switching to Cloud Banking. Cyber Security: 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. |
| 3 | Modern Banking - Theory and Practice, Muraleedharan D.Publisher: PHI Learning, 2025 |
|  |
| Books for Reference  |
| 1 | Skinner, Chris., " digital bank strategies tolaunch or become a Digital bank" Marshall Cavendish Business, Singapore, 2014. |
| 2 | Indian Institute of Banking & Finance, "Digital Banking", New Delhi, Taxmann Publications Pvt. Ltd, 2019. |
|  |  |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=1189 |
| 2 | https://www.pwc.in/assets/pdfs/consulting/financial-services/fintech/publications/a-wider-circle-digital-lending-and-the-changing-landscape-of-financial-inclusion.pdf |
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| Course Designed By: Dr. M. Sumathy / E-Mail ID: sumathy@buc.edu.in |

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| Mapping with Programme Outcomes |
| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | 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

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| Course code | 2EA | INTERNATIONAL FINANCIAL MANAGEMENT | L | T | P | C |
| Elective | 4 | - | - | 4 |
| Pre-requisite | Knowledge in Foreign Exchange Market | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: learn the International flow of Funds, Balance of payments and International Monetary Systemstudy the Markets for Foreign Exchange, Spot and Forward market and exchange rateKnow about International Investment decision and Foreign Direct InvestmentFamiliarize in International Financial decisions and international financial marketsintroduce and familiarize the International Financial Markets and Instruments |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the factors responsible for emergence of globalized financial markets.  | K1 & K2 |
| 2 | Understand meaning, nature and scope of international financial management.  | K2 & K3 |
| 3 | Describe goals for international financial management | K4 |
| 4 | Gain Knowledge in theories and techniques used financial markets and international banking | K4 & K5 |
| 5 | Describe the functions of financial markets with a particular emphasis on foreign exchange markets | K2 & K6 |
| K1 - Remember; K2 - Understand ; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | International Financial Environment | 12 Hours |
| International Financial Management – An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. |
|  |
| Unit:2 | Foreign Exchange Market | 12 Hours |
| Markets for Foreign Exchange – Foreign Exchange Market – Feature – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate –- 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–overseas loan- 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 | Haran, Vyuptakesh , Singh, Amit Kumar , Shrivastav, Rohit Kumar, International Financial Management, PHI,2025  |
| 2 | V. Sharan, “International Financial Management”, Prentice Hall Pvt Ltd, New Delhi, 2018 |
| 3 | 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 | https://www.youtube.com/watch?v=FZ-VTNv88Ug |
| 2 | http://digimat.in/nptel/courses/video/110105057/L01.html |
| Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com |

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| 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

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| Course code | 2EB | BANK CREDIT MANAGEMENT | L | T | P | C |
| Elective  | 4 | - | - | 4 |
| Pre-requisite | Basic Knowledge in Principles of Banking | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to:  Equip students with knowledge and skills necessary to understand the credit managementAcquaint 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 |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1. | Understand the nature of bank lending activities and credit risk | K2 |
| 2. | Apply the principles of good lending in assessing credit propositions from bank customers | K3 |
| 3. | Evaluate credit risk mitigation strategies and their impact on bank profitability | K3 |
| 4. | Analyze the knowledge about the prudential norms on capital adequacy of emerging trends of banking sector | K4 |
| 5. | Would have gained insight about the documentation procedures recovery mechanism act | 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 |
| MSME: Emerging trends-Key aspects of the MSME scheme-- 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. Credit risk mitigation techniques: collateral management-guarantees and credit insurance-credit derivatives and securitization. |
|  |
| Unit:4 | Emerging Trends | 14 Hours |
| Emerging Trends - in the banking sector, in microfinance, in credit risk management- Emerging trends : green lending-lending privileges for women entrepreneur and others - startup-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 |
| Documentation -Types of charges -Supervision and Credit monitoring-meaning, goals, process- Income Recognition and Asset Classification Norms (IRAC)-credit risk management barriers- capital adequacy recovery tools- onetime settlement- Lok Adalat - DRT-SARFAESI- Basics of insolvency and bankruptcy code |
|  |
| Unit:6 | Contemporary Issues | 2 Hours |
| Expert Lectures, Online Seminars – Webinars – Case Studies |
|  | Total Lecture hours | 60 Hours |
|  |
| Books for Study |
| 1 | Bankers' Handbook on Credit Management,Indian Institute of Banking & Finance (IIBF) ,Taxmann, 2023. |
| 2 | Murali S & Subbakrishna.K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai, 2019 |
|  |
| Books for Reference  |
| 1 | R.K Gupta & Himanshu Gupta, “Credit appraisal and Analaysis of financial statements” Notion press, 2018 |
| 2 |  [Milind Sathye](https://www.amazon.in/s/ref%3Ddp_byline_sr_ebooks_1?ie=UTF8&field-author=Milind++Sathye&text=Milind++Sathye&sort=relevancerank&search-alias=digital-text) ,[Milind Sathye](https://www.amazon.in/s/ref%3Ddp_byline_sr_ebooks_2?ie=UTF8&field-author=Milind+Sathye&text=Milind+Sathye&sort=relevancerank&search-alias=digital-text) and [James Bartle](https://www.amazon.in/s/ref%3Ddp_byline_sr_ebooks_3?ie=UTF8&field-author=James++Bartle&text=James++Bartle&sort=relevancerank&search-alias=digital-text), “Credit Analysis and Lending Management: fifth edition” Mirabel Publishing; 5th edition , 2022 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | https://www.youtube.com/watch?v=u4R6q-u6myo |
| 2 | <https://www.youtube.com/watch?v=f3VgVOgAUoE> |
| 3 | https://www.youtube.com/watch?v=XX3fLZiLi8Y |
| Course Designed By: Dr. M.Sumathy / E-Mail ID: sumathivenky2005@gmail.com |

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| Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | S | 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

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| Course code | 23P | COMPUTERIZED ACCOUNTING WITH TALLY ERP | L | T | P | C |
| Pract. | - | - | 4 | 4 |
| Pre-requisite | Basic Knowledge in Tally | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Acquire knowledge on accounting software in Tally. Help the students to work with accounting software Introduce the students to the Basics of Accounts and the usage of Tally for accounting purpose. Equip the students to apply the Tally Package in Accounting operations Acquire knowledge about security control in tally  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Get fundamental knowledge about tally software. | K1 & K2 |
| 2 | Create company details and entering transactions in different types of vouchers using Tally software.  | K2 & K6 |
| 3 | Know how to create customer profile, various cost categories and prepare the outstanding reports. | K3 & K4 |
| 4 | Make inventory vouchers and prepare Taxation report using Tally software. | K3 & K5 |
| 5 | Create security control and send accounting reports using internet and e-mail. | K3 & K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Tally Programme:1. Company Creation With Security control & Displaying Group & Ledger2. Accounting Voucher.3. GST Options & GST Reports.4. Creating inventory Information.5. Inventory Reports.6. Maintain Bill wise Details.7. Outstanding Reports.8. Sundry Creditors & Sundry Debtors Day wise Reports.9. Bill of material and Manufacturing Account10. Trial Balance, 11. Balance Sheet & 12. Interest calculation & Cheque Printing. |
|  | Total Lecture & Practial Hours | 60 Hours |
| Note: Question Paper shall cover 100% Practial  |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | Swayam- Conceptual framework of Accounting |
| 2 | Tally.net |
| 3 | https://youtu.be/xwpJ5QX9WEU |
| Course Designed By: Dr.M.Sivaprakasam / E-Mail ID: sivaprakash51990@gmail.com |

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|  Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | S | 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

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| Course code | 33A | BUSINESS RESEARCH METHODS | L | T | P | C |
| Core-10 | 4 | - | - | 4 |
| Pre-requisite | Basic ideas about Research and Knowledge of Statistics | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are: To develop and understanding of the basic framework of the research process and various research designs and techniquesTo identify the various sources of information for literature review and data collectionTo impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problemTo write research reports and research proposal. |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, students will be able to: |
| 1 | Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues | K1 |
| 2 | Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process | K2 & K3 |
| 3 | Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business / Industry | K4 & K5 |
| 4 | Write the research report and research proposal | K5 |
| 5 | Use Excel for statistical applications | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 |  Introduction and Research Design | 10 Hours |
| Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design. |
|  |
| Unit:2 | Sampling and Tools for Data Collection | 10 Hours |
| Sampling – Methods and Techniques – Sample Size – Sampling Error – Fieldwork and Data Collection. Tools for Data Collection – Interview Schedule - Questionnaire – Observation, Interview and Mailed Questionnaire – Pilot Study and final Collection of Data- Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data- Interpretations. Report Writing – Steps - Types of Reports. |
|  |
| Unit:3 |  | 12 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:4 | Testing of Hypothesis |  14 Hours |
| Test of Significance –‘t’Test - Large Sample and ‘f’ Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test |
| Unit:5 | MS EXCEL | 12 Hours |
| Use MS Excel to calculate Average, Mean , Median, Mode, Standard Deviation, Co-efficient of variation- Trend-Correlation and Regression |
|  |
| Unit:6 | Contemporary Issues | 2 Hours |
| Expert lectures, online seminars – webinars - SPSS |
|  | Total Lecture Hours | 60 Hours |
| Note: Question Paper shall cover 60% Theory and 40% Problems |
| Books for Study |
| 1 | Cooper, “Business Research Method”, Tata McGraw Hill Publishing Company Limited, Noida, UP. 2019 |
| 2 | S.P. Gupta, “Statistical Methods”, S.Chand & Sons Publisher, New Delhi, 2023. |
| 3 | Pamela.S.Schindler (2024) "Business Research Method' (Mc Graw- hill Education) |
| Books for Reference  |
| 1 | J.K.Suchdeva (2020), “Business Research Methodology”, Himalaya Publishing House, Mumbai. |
| 2 | R.S.N. Pillai & V. Bagavathi (2020), “Statistics”, S.Chand & Sons Publisher, New Delhi. |
| 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 | <https://nptel.ac.in/courses/121/106/121106007/> |
| 2 | <https://youtu.be/Ivk0SDrD4DM> |
| 3 | https://onlinecourses.swayam2.ac.in/cec20\_mg14/preview# |
| 4 | https://www.coursera.org/learn/research-methodologies |
| 5 | https://www.shiksha.com/online-courses/business-research-methods-course-futul2320 |
|  |
| Course Designed By: Dr. M. Nirmala / E-Mail ID: nirmala@buc.edu.in |

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| 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

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| Course code | 33B | SOFT SKILLS FOR MANAGERS | L | T | P | C |
| Core -11 | 4 | - | - | 4 |
| Pre-requisite | Basic Knowledge in Writing and Speaking | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Equip the students with competencies to manage themselves in organizations with a scientific outlook towards communication. Develop career orientation through an understanding of Mock interviews and Group Discussion.Develop inter personal and intra personal skills of the students and Presentation skills. Facilitate an insight into the functioning of individuals and groups. Generate interest among students to face competitions with confidence. |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the basics of Business Communication System and to know the different elements of communication. | K2 |
| 2 | Enable the students to participate in the campus selection process with special focus on aptitude and Group Discussion.  | K6 |
| 3 | Create communication skills that integrate written, verbal and technicalCommunication | K6 |
| 4 | Apply the professional behaviour to enter into the professional world. | K3 |
| 5 | Analyze logically and solve the problems in professional life.  | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction to Communication | 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. Case studies for Interviews and Presentations. |
|  |
| Unit:4 | Business Correspondence | 12Hours |
| Business Writing Skills – Significance of Business Correspondence, Essentials of Effective Business Correspondence Business Letter – Structure and Forms, Oral Presentations – Stages involved in an effective presentation, selection of topic, content, aids, engaging the audience, Time management, Feedback, Mock Presentations -Meetings, Telephone Communication – Use of Technology in Business Communication, E-mail Messages. Report writing – Process of writing, Types of reports, graphical representation of data and interpretation. |
|  |
| 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. Corporate Etiquette: Customer Interaction, Office, Meeting. |
|  | 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. |
| 4 | J. A. Lough (2024)- Effective Leadership Skills for Managers |
| 5 | Reese L.Stone (2023)-Mastering Leadership Skills for Managers. |
|  |
| 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 4th Edition. 2022, 4th Edition - Pearson India Books |
| 6 | Jain Kanubha & Gupta Priyanka, Business Communication, 5th Edition, 2023, Kalyani Publishers, Chennai. |
| 7 | R.Kesavan, Rekha Murugan, Tabreez and Tony-Soft Skills for Managers (Bengaluru North University), Himalayan publishing, 2024,1st Edition  |
| 8 | Varinder Kumar & Bodh Raj, Business Communication, Reprint 2024, Kalyani Publishers, Chennai. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | NPTEL[http://nptel.iitm.ac.in](http://nptel.iitm.ac.in/) |
| 2 | <http://www.mindtools.com/page8.html> |
| 3 | https://www.36-hr.com/impactful-presentation-skills-training-singapore-and-malaysia-case-studies/ |
| 4 | <https://igotanoffer.com/blogs/mckinsey-case-interview-blog/case-interview-examples> |
| Course Designed By: Dr. M.Sumathy / E-MailID:sumathivenky2018@gmail.com |

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| 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

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| Course code | 33C | ADVANCED CORPORATE ACCOUNTING | L | T | P | C |
| Core - 12 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Accounting | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: The students get a complete knowledge, concepts and procedures used to prepare the accounts of companies like, manufacturing company, bank, insurance, electricity and Holding Company.  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | To get fundamental knowledge about Final Accounts of Companies, Managerial Remuneration and Profits Prior to Incorporation. | K3 |
| 2 | To acquire knowledge in preparation of Holding Company Accounts | K3 |
| 3 | To get familiarity about preparation of Bank and Insurance Company Accounts | K4 |
| 4 | To understand preparation of the final accounts of electricity company accounts and disposal of surplus. | K5 |
| 5 | To get knowledge about inflation accounting and IFRS. | K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Final Accounts of Companies | 10 Hours |
| Final Accounts of Companies (Schedule VI): Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration. |
|  |
| Unit:2 | Holding Company Accounts | 11 Hours |
| Holding Company Accounts: Meaning and definition of Holding Company and Subsidiary Company; Legal requirements relating to presentation of accounts - Consolidated financial statements; Preparation of Consolidated Balance Sheet; Steps involved in preparation of consolidation balance sheet. |
|  |
| Unit:3 | Bank Accounts and Insurance Company 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 | Amalgamation, Absorption and Reconstruction | 13 Hours |
| Amalgamation: Meaning-In the nature of merger and nature of Purchase-Calculation of Purchase Consideration-Net Payment Method-Net Asset Method-Accounting entries; Absorption: Meaning-Calculation of Goodwill- Calculation of Purchase Consideration- Accounting entries; Reconstruction: Internal-External- Accounting treatment |
|  |
| 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, 2015 |
| 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, 2023 |
| 2 | SP. Iyangar, “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 |

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| Mapping with Programme Outcomes |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
| CO1 | S | S | S | S | S | S | 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

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| Course code | 33D | STRATEGIC FINANCIAL MANAGEMENT | L | T | P | C |
| Core - 13 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge on Fundamentals of Finance | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Familiarize the objectives, role and skills of financial manager required for IndustryAssess the factors affecting investment decisions Provide an in depth view of financial leverage and theories  understand the dividend TheoriesLearn 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 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction to Financial Management | 10 Hours |
| Nature, Scope and objectives of Financial Management –- Functions of Finance Manager – Role of finance manager - 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 – Payback Period method- NPV Method, IRR and Profitability Index. |
| Unit:3 | Capital Structure | 12 Hours |
| Financial Leverage - EBITDA- EBIT- EPS Analysis-– Operating Leverage- combined leverage Theories of Capital Structure – Traditional Approach- Net Income Approach – Net Operating Income Approach-MM Approach– Determinants of Capital Structure. |
| Unit:4 | Dividend Theories | 14 Hours |
| Dividend Theories – Walter's Model – Gordon and MM‟s Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy- Lintner’s Model on corporate dividend behaviour. |
| Unit:5 | Working Capital Management | 12 Hours |
| Management of Working Capital – Concept – Importance – Determinants and Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to industry - Credit Monitoring and Assessment (CMA) formats. |
| Unit:6 | Contemporary Issues | 2 Hours |
| Expert lectures -webinars-quiz-online assignments- case study |
|  | Total Lecture hours | 60 Hours |
| Note: Question Paper shall cover 60% Theory and 40% Problems |
| Books for Study |
| 1. | I.M. Pandey, “Financial Management”, Pearson Publication, 12th Edition, 2024. |
| 2. | Shashi.K.Gupta, R.K.Sharma, Anij Gupta, Management Accounting, Kalyani Publishers, 2024 |
| 3. | S.N.Maheswari, “Financial Management”, S.Chand & Sons Publisher, New Delhi, 2019. |
| Books for Reference  |
| 1 | [Prasanna Chandra](https://www.amazon.in/Prasanna-Chandra/e/B002NS9NPU/ref%3Ddp_byline_cont_book_1) ,“ Financial Management – Theory and Practice”, McGraw Hill, 11 th Edition, 2022 |
| 2. | CA G.Sekar and CA B.Saravana Prasad, Students reference on Strategic Financial Management, Commercial Law Publishers 15th Edition, 2021 |
| 3. | Khan & Jain, “Financial Management”, Tata McGraw Hill Publishing Company Limited, UP, 2011 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | <https://www.youtube.com/watch?v=RiAalxSm_Ek> |
| 2 | <https://www.youtube.com/watch?v=XxyvsB6sxDk> |
| Course Designed By: Dr.M.Anbukarasi / / E-Mail ID: anbufeb14@yahoo.co.in |

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|  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

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| Course Code  | 33E | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | L | T | P | C |
| Core - 14 | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Investment Management | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: Become familiar with various Investment avenues, Portfolio Construction techniques and the risk and return associated with various stocks.Acquire a thorough knowledge of valuation models.Learn about long-term and short-term investment analysis tools.Learn how to use the technical analysis indicators.Gain knowledge in Portfolio Theories, Portfolio performance and risk-adjusted methods. |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, students will be able to: |
| 1 | Remember and comprehend the various investment opportunities, portfolio construction strategies, and the associated risks and rewards for each option. | 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 sceranio. | 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. |

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| Unit:5 | Portfolio Theories and Portfolio Performance Evaluation | 12 Hours |
| Portfolio Theories: Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe’s Single index portfolio selection method - Capital Asset Pricing Model (CAPM). Portfolio Performance Evaluation - Methods of 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 | https://archive.nptel.ac.in/courses/110/105/110105035/ |
| 2 | https://archive.nptel.ac.in/courses/110/107/110107154/ |
|  |
| Course Designed By: S. Arun Kumar / E-Mail ID: s\_arunkumar@yahoo.com |

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| 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

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| Course Code | 3EA |  INDIRECT TAXATION | L | T | P | C |
| Elective  | 4 | - | - | 4 |
| Pre-requisite | Basic Knowledge in GST | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: 1.Acquire knowledge on Indian indirect tax system2. Gain knowledge on place of supply and GST Features.3. Understand the procedure for GST Registration.4.learn about the documents and filing of returns5.Understand the types of customs duty and its provisions |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Gain knowledge on Indirect Tax system in India. | K1 & K2 |
| 2 | Acquire knowledge on GST in India. | K2 & K5 |
| 3 | Explain the GST Registration process | K2 & K6 |
| 4 | Illustrate the filing process | K4 & K6 |
| 5 | Describe the types of customs duty and licensing procedure | K1 & K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |
|  |
| Unit:1 | Introduction to indirect tax | 8 Hours |
| TAX: Evolution- Objectives of Taxation- Types of taxes- Direct Tax: Features- Indirect taxes:Features Merits and demerits of direct and indirect taxes- Difference between direct and indirect tax- Indirect Tax Structure-Background and Recent Developments in Indirect Taxes in India |
|  |
| Unit:2 | GST:Features and place of supply | 12 Hours |
|  Goods and Services Tax: Genesis - Introduction – Frame work-need- Features – Benefits of GST Act.- Constitutional provision of GST.GST Council: Functions.GST Network: functions. Goods and Service Tax: Important Definitions : Goods- Services- Principal- Consideration- Supplier- Recipient.Supply under GST: Forms of supply-Consideration-in course of furtherance of business.Place of Supply: Place of supply of goods other than supply of goods imported into or exported from India .Place of supply of service where location of supplier of service and the location of recipient of service is in India. Goods and services exempted from GST |
|  |
| Unit:3 | Time of supply and Registration | 12 Hours |
| Time of supply: Time of supply of goods under forward charge, reverse charge, Vouchers exchangeable of goods and residual cases. Time of supply of services under forward charge, reverse charge, vouchers exchangeable for services and residual cases.Input tax credit: meaning- eligibility and conditions to claim input tax creditRegistration: Persons liable for registration-Compulsory registration- persons not liable for registration-procedure for registration-Amendment of registration-cancellation of registration- Revocation of cancellation of registration |
|  |
| Unit:4 | Documents and filing of returns | 14 Hours |
| Tax invoice- debit note- credit note-e-way bill- payment of tax: Electronic cash ledger-Electronic credit Ledger- Electronic Liability Register.- Tax deduction at source- collection of tax at source. Return procedure-Filing of returns by registered persons- late fee for delayed filing – Showcause notice and reply-functions of GST Practitioner |
| Unit:5 | Customs Duty | 12 Hours |
| Customs Duty– Introduction- Types of Customs Duty – Importation and Exportation of goods – licensing - Demand and Appeal-Refund – duty drawback. |
|  |
| Unit:6 | Contemporary Issues | 2 Hours |
| GST - Group Discussion & E- filing of Returns  |
| Note: Question Paper shall cover 100% Theory |
|  | Total Lecture Hours | 60 Hours |
| Books for Study |
| 1. | P C GARG & RITESH GARG ,PCG Good & Services Tax (GST) Manual 6th Edition 2025 |
| 2. | Taxmann’s GST and GST Annual Returns and Reconciliation, V.S. Datey, 2024. |
|  |
| Books for Reference  |
| 1. | CA. Ashok Batra, GST Ready Reckoner, Bharat Law House, 2025 |
| 2 | [A Jatin Christopher](https://www.amazon.in/A-Jatin-Christopher/e/B0D5HDD73M/ref%3Ddp_byline_cont_book_1) , Taxmann's How to Deal with GST Show Cause Notices with Pleadings [Finance Act 2025] , 2025 |
| 3 | Taxmann’s Student guide to GST & Customs Law, 2024. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | www.gst.gov.in |
| 2 | Cbic.gst.gov.in |
| 3 | www.gstcouncil.gov.in |
| 4. | https://www.icai.org/post/19155 |
| Course Designed By: Dr.M.Nirmala / E-Mail ID: nirmala@buc.edu.in  |

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| 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

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| Course code | 3EB | D-COMMERCE | L | T | P | C |
| Elective | 4 | - | - | 4 |
| Pre-requisite | Application of E-Commerce in various sector | Syllabus Version | 2025 - 26 |
| Course Objectives: |
| The main objectives of this course are to: 1. Familiarize the basics concept of e-commerce, classification, business models and architectural rame work.2.Understand the network infrastructure such as LAN, WAN, MAN, domain name systems, HTTP & implementations of web servers.3. Equip with publishing technology, multimedia content and virtual reality modeling language.4. Prepare the learners about securing the business on internet and securing network transactions.5. Lay importance on internet advertising and cyber law in e-Commerce. |
|  |
| Expected Course Outcomes: |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the concept of e-commerce; classify the types and models of e-commerce. | K1 & K2 |
| 2 | Analyze various network infrastructure, domain system and implementations of web servers. | K2 & K3 |
| 3 | Create object by using multimedia content. | K6 |
| 4 | Apply to analyze the security measures in network transactions. | K3 & K5 |
| 5 |  To create internet advertisement and obtain awareness on cyber law in e-commerce | K4 & K6 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create |
|  |
| Unit:1 | Introduction to E-Commerce | 8 Hours |
| Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework. |
|  |
| Unit:2 | Network Infrastructure | 12 Hours |
| Network Infrastructure: Local Area Networks – Wide Area Network – Metropolitan Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.  |
|  |
| Unit:3 | Information Publishing Technology | 12 Hours |
|  Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.  |
|  |
| Unit:4 | Securing the Business on Internet | 14 Hours |
|  Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce. |
| Unit:5 | Search Engines and Directory Services and Cyber Law | 12 Hours |
| Search Engines and Directory Services: Information Directories – Internet Advertising.Cyber Law: Introduction- Concept of Cyberspace - Cyber law in E-Commerce-Contract Aspects - Electronic Governance.  |
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| Unit:6 | Contemporary Issues | 2 Hours |
|  Online seminars, online assignments – webinars |
|  |
|  | Total Lecture Hours | 60 Hours |
| Books for Study |
| 1 | S.J. P.T. Joseph, E-Commerce : An Indian Perspective, PHI, 2023 |
| 2. | Gaurav Gupta and Sarika Gupta, “ E-Commerce”, Kanna Publishing House, 2024  |
|  |
| Books for Reference  |
| 1 | [Amir Manzoor](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22Amir+Manzoor%22&source=gbs_metadata_r&cad=6), "E-Commerce", Amir Manzoor Publisher, 2014 |
| 2 | Suresh T.Viswanathan, “The Indian Cyber Law”, Bharat Law House, New Delhi, 2015 |
|  |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] |
| 1 | <https://www.garykessler.net/library/crypto.html> |
| 2 | https://www.wiley.com/college/turban/0471073806/sc/ch09.pdf |
| 3 | https://www.kvimis.co.in/sites/...co.../Gary%20P.Schneider%20Electronic%20Commerce.pdf |
|  |
| Course Designed By: Dr. N. Vijayalakshmi / E-Mail ID: nvijiphd@gmail.com |

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|  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

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

VALUE ADDED COURSE - II

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| MARKETING AND SALES PROMOTION (3VA01) |
| Name of the Department  | COMMERCE |
| Name of the Faculty Member i/cWith Complete Address with Phone and e-mail | Dr. M. SUMATHY Professor & HeadDr.M.NIRMALAAssistant Professor, Department of CommerceBharathiar University, Coimbatore-46Mobile : 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, sales manager |
| The objectives of the Course are: |
| The main objectives of this course are to: |
| 1 | Learn the basic concepts in 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 | Evolution of Marketing – Marketing Concept | 4 Hours |
| Module 2 |  Marketing Environment- Marketing Mix | 4 Hours |
| Module 3 | Market Segmentation – Product positioning  | 4 Hours |
| Module 4 | Pricing strategies –logistics and supply chain  | 4 Hours |
| Module 5 | Advertising | 4 Hours |
| Module 6 | Sales Promotion- Direct Marketing | 4 Hours |
| Module 7 | Digital Marketing :Fundamentals Components of Digital Marketing: | 4 Hours |
| Module 8 | Building a Website - Hosting a Website | 4 Hours |
| Module 9 | Customer Relationship Management (CRM) | 4 Hours |
| Module 10 | Leadership skills for digital marketing professionals | 4 Hours |
| Books for Study |
| 1 | Pineet Singh Bhatia, Fundamentals of Digital Marketing", Pearson Publishers, 2019.  |
| 2 | [Philip Kotler](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Philip+Kotler&search-alias=stripbooks)  and [Gary Armstrong](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_2?ie=UTF8&field-author=Gary+Armstrong&search-alias=stripbooks), Principles of Marketing, Pearson Education, 2023 |
| 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 |

VALUE ADDED COURSE (3VA02) - III

HEALTH AND WELLNESS

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| Unit 1: Introduction to Holistic well being – Components of Health and well being-Wellness wheel – Benefits Physical well being: Fitness: Nutrition- Yoga and Meditation- Hygiene and Grooming. |
| Unit 2: Emotional well being: Stress Management- Positivity. |
| Unit 3: Social well being: Practicing Gratitude- Digital Detox - Intellectual well being: Lifelong learning- Digital Literacy. |

Reference materials prescribed by TANSCHE