

M.Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 3AA

2020 – 2021 onwards



BHARATHIAR UNIVERSITY

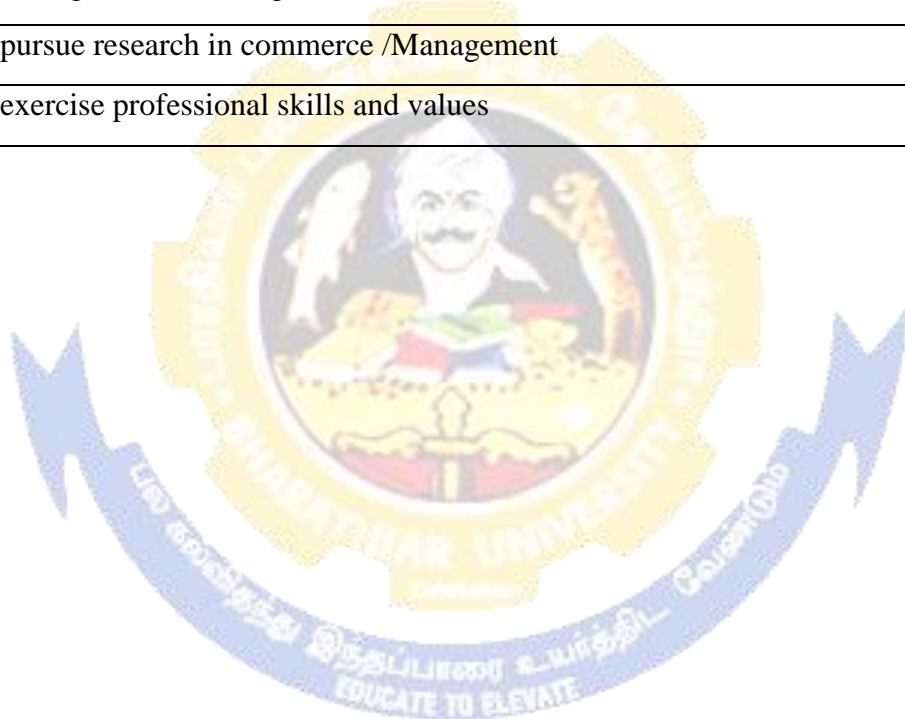
**(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 982)**

Coimbatore - 641 046, Tamil Nadu, India

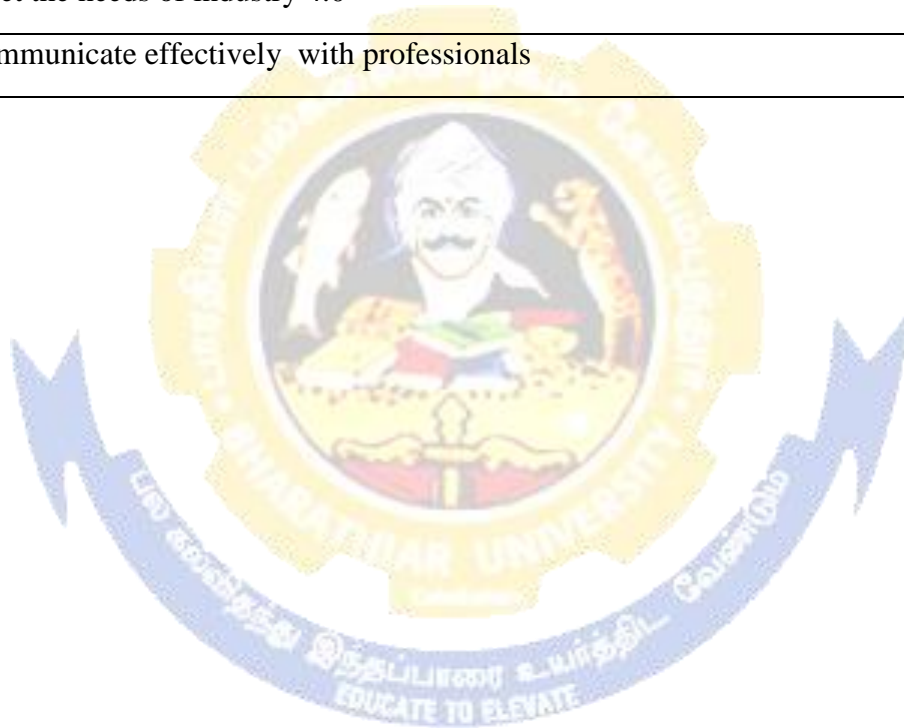
Program Educational Objectives (PEOs)

The M.Com program describe accomplishments that graduates are expected to attain within five to seven years after graduation

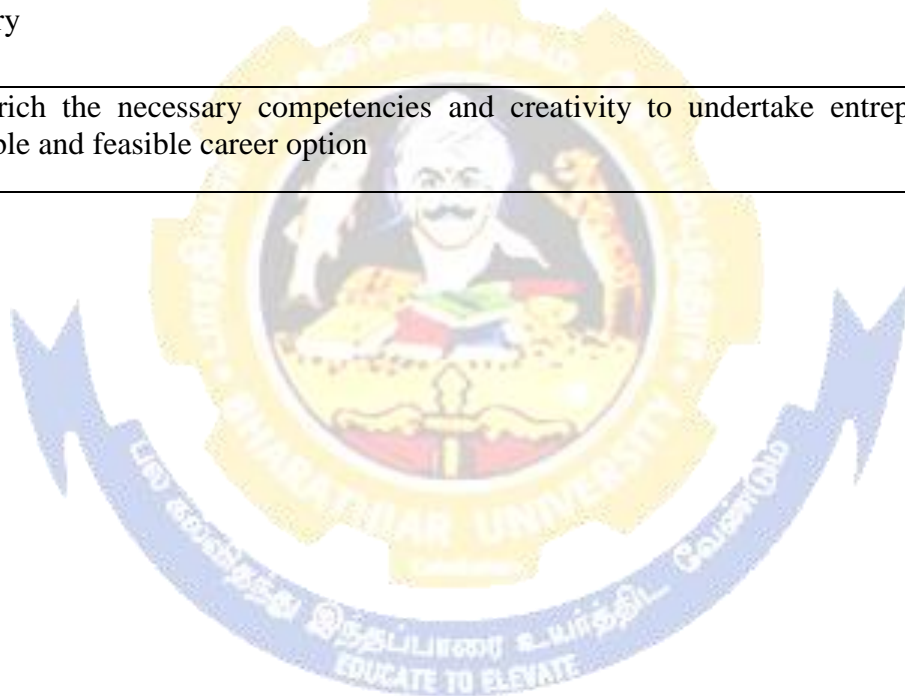
PEO1	To assume jobs of executive cadre in corporates
PEO2	To offer investment /finance/tax consultancy and business analytics
PEO3	To manage firms offering financial services
PEO4	To pursue research in commerce /Management
PEO5	To exercise professional skills and values



Program Specific Outcomes (PSOs)	
After the successful completion of M.Com program, the students are expected to	
PSO1	Undertake a research work with specializations
PSO2	Use software tools to carry out a specified financial analysis of a business application
PSO3	Apply the knowledge gained during the course of the program to solve the real time problems
PSO4	Meet the needs of industry 4.0
PSO5	Communicate effectively with professionals



Program Outcomes (POs)	
On successful completion of the M.Com program	
PO1	To ensure all round development of personality required for an executive
PO2	To build necessary skills concerning commercial theories and applications to business by using business analytics
PO3	To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments
PO4	To develop a broad range of business skills and commercial knowledge, development of general and specific capabilities to meet the current and future expectations of business and industry
PO5	To enrich the necessary competencies and creativity to undertake entrepreneurship as a desirable and feasible career option



M.Com Curriculum

(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Managerial Economics	4	3	-	25	75	100
	Corporate Accounting	4	3	-	25	75	100
	Information Technology in Business	4	3	-	25	75	100
	Marketing Management	4	3	-	25	75	100
	Elective-I :	4	3	-	25	75	100
SECOND SEMESTER							
	Business Research Methods	4	3	-	25	75	100
	Business Environment	4	3	-	25	75	100
	Applied Cost Accounting	4	3	-	25	75	100
	Human Resource Management	4	3	-	25	75	100
	Computer Applications: MS Office & Internet - Practical-I	4	3		40	60	100
	Elective-II :	4	3	-	25	75	100
THIRD SEMESTER							
	Direct Taxes	4	3	-	25	75	100
	Management Accounting	4	3	-	25	75	100
	Financial Management	4	3	-	25	75	100
	Internet & E-commerce	4	3	-	25	75	100
	Computer Applications: Tally - Practical-II	4	3		40	60	100
	Institutional Training (Report 40 marks and Viva 10 mks.)	2	-	-	50	-	50
	Elective-III :	4	3	-	25	75	100
FOURTH SEMESTER							
	Investment Management						
	International Business						
	Project Work & Viva-Voce (OR) in lieu of Project work, the following two papers may be opted.	8				200 (160 Marks – Project and 40 Marks Viva-Voce)	
	Principles and Practice of Insurance				25	75	100
	Industrial Law				25	75	100
	Elective-IV :				25	75	100
Grand Total		90					2250

		Credits					
ONLINE COURSE							
*Offered by Swayam		2					
VALUE ADDED COURSE							
1.	Soft Skill Development						
2.	Application of Software Packages for Research						
CERTIFICATE COURSE							
1.	Entrepreneurship Development						
2.	Personnel Management and Industrial Relations						

Electives: List of Group of Elective Papers :

(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Services Marketing
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

*In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects Remains the same as stated above.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

III Semester :

1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)

Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)

3. Institution to be visited :

Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.

4. Duration of the Visit : minimum of 21 days

5. Marks for the industrial training out of 50 should be sent to the University along with the III Semester Internal marks.

IV Semester:

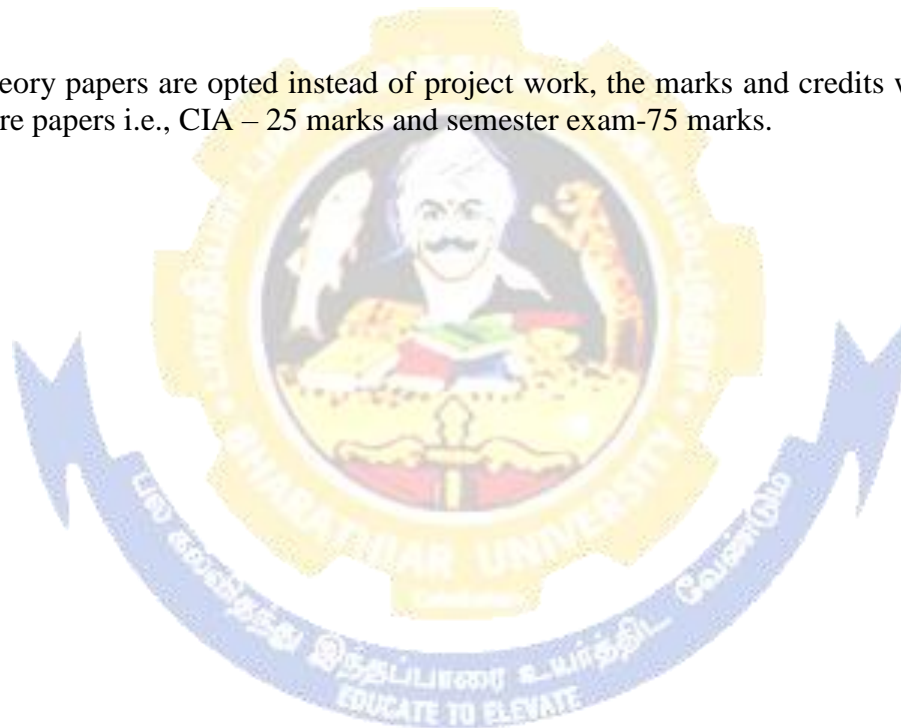
1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:

1. Principles and Practice of Insurance 2. Industrial Law

a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project work 160 marks (80%) and Viva voce exam 40 marks(20%).

External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner. Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.

b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.



First Semester

Course code	MANAGERIAL ECONOMICS			L	T	P	C
Core/Elective/ Supportive	CORE			4			4
Pre-requisite	Basic understanding in economics terminologies			Syllabus Version		2020- 21	
Course Objectives:							
the main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Familiarize the economic theories and law of variable proportion. 2. Make the students to understand the demand determinants. 3. Acquire knowledge in production function, cost and revenue and break even analysis. 4. Lay a foundation on economic models for demand & supply, pricing decisions. 5. Assess the effects of business cycle in a business and industrial sickness. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Acquire the knowledge about the nature and scope of Managerial Economics, demand analysis and law of variable proportion.			K1			
2	Understand the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance.			K2			
3	Have thorough knowledge about various types of costs and revenues and Break Even point analysis.			K3			
4	Analyze role of managerial economist in demand analysis, cost and production analysis.			K4			
5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness			K5			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Managerial Economics- Introduction			18- hours			
Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization.							
Unit:2	Demand analysis			18- hours			
Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand– Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning-methods-advantages & disadvantages.							
Unit:3	Production Function			18- hours			
Production Function- Laws of returns-Law of variable proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis– Economies of scale of production.							

Unit:4	Pricing and output decisions -different market situations	18- hours
Pricing and output decisions in different market situations – Monopoly and Duopoly competition -Perfect and Imperfect - Pricing policies.		
Unit:5	Business cycle	18- hours
Business cycle – National income-Monetary and Fiscal Policy – Public finance- Industrial Sickness – causes –remedies.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for Study		
1	Managerial Economics : Maheswari and Varshney, 2012	
2	Managerial Economics : P.L.Metha, 2000	
3	Managerial Economics : G.S.Gupta, 2001	
Books for Reference		
1	Managerial Economics : D.Gopalakrishnan, 2000	
2	Managerial Economics : B.M.Wali & Kalkundrikar, 2010	
3	Managerial Economics : S. Sankaran, 2011	
Related Online Contents		
1	https://youtu.be/n47SQ64MhYw	
2	https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801	
3	www.icaai.org	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	L	M	S	M
CO2	M	S	S	S	M
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	L	M	S	S	S

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

Course code	CORPORATE ACCOUNTING			L	T	P	C
Core/Elective/ Supportive	CORE			4			4
Pre-requisite	Broad knowledge in accounting entries			Syllabus Version		2020 -21	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Develop the conceptual framework of corporate accounting. 2. Make the students to learn procedure relating to preparation of company final accounts. 3. Educate the students to prepare of statement of affairs and liquidator's final statement. 4. Impart the knowledge relating to banking and insurance companies. 5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.			K1			
2	Prepare accounts relating to Amalgamation, Absorption and Alteration of share capital.			K2			
3	Prepare accounts at the time of liquidation of companies.			K3			
4	Develop the knowledge on various accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies			K3			
5	Be familiar with the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting			K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Final accounts			18- hours			
Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.							
Unit:2	Amalgamation						
Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).							
Unit:3	Liquidation of companies			18- hours			
Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only.							
Unit:4	Banking companies and Insurance Companies			18- hours			
Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only).							

Unit:5	Inflation accounting	18- hours
Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting-Environmental Accounting.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for Study		
1	Arulanandam, M.A. and Raman, K.S., “Advanced Accounting”, Volume II, Sixth Edition, Himalaya Publishing House, New Delhi, 2016.	
2	Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition, Sultan Chand and Sons, New Delhi, 2015.	
3	Iyengar, S.P., “Advanced Accountancy”, Volume II, Fifth Edition, Sultan Chand and Sons, New Delhi, 2015.	
Books for Reference		
1	Pillai, R.S.N. and Bagavathi, “Advanced Accountancy”, Volume II, Third Edition, Sultan Chand and Sons, New Delhi, 2018.	
2	Reddy T.S. and Murthy, A., “Advanced Accounting”, Volume II, Sixth Edition, Margham Publications, Chennai, 2016.	
3	Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy”, Volume II, Sixth Edition, S. Chand and Company Ltd., New Delhi, 2017.	
Related Online Contents		
1	www.icai.org	
2	www.icsi.edu	
3	www.caclubindia.com	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	S	M
CO4	M	M	S	M	S
CO5	S	S	M	S	M

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

Course code	INFORMATION TECHNOLOGY IN BUSINESS		L	T	P	C
Core/Elective/ Supportive	CORE		4			4
Pre-requisite	Need awareness on information technology in business		Syllabus Version		2020 -21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Introduce computer hardware to determine software compatibility. 2. Recall types of computer systems. 3. Learn forward data processing systems. 4. Discuss the components of computer system. 5. Impart knowledge about E-Commerce basic concepts, and security issues in the Internet. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Analyze the impact of hardware and software in business		K4			
2	Discuss the internet security aspects and e-business communication modes		K1 & K2			
3	Construct the knowledge in data processing		K2			
4	Examine the key features of machine language and input, output devices		K5			
5	Construct the knowledge in e-commerce application and current trends in e-commerce		K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Hardware and software		18- hours			
Hardware and software: Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband.						
Unit:2	Types of computer systems		18- hours			
Types of computer systems – Micro, Mini, Mainframe and Super computers – Analog, Digital and Hybrid computers – Business and Scientific computer systems – First, Second, Third and Fourth Generation computers – Laptop and Note book computers.						
Unit:3	Data processing systems		18- hours			
Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks.						
Unit:4	Components of computer system		18- hours			
Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages – Assembly languages – High level languages – Flow chart – system flow chart and program flow charts – Steps in developing a computer program.						

Unit:5	E-commerce	18- hours
E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites .		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for study		
1	Abiramidevi, K. and Alagammai, M., “E-Commerce”, First Edition, Margham Publications, Chennai, 2016.	
2	Bajaj, K.K., “E-Commerce – The Cutting Edge of Business”, Eighth Edition, Tata McGraw Hill Publications Pvt. Ltd., New Delhi. 2017.	
3	Joseph, S.J.P.T., “E-Commerce – An Indian Perspective”, Fourth Edition, PHI Learning Private Ltd., New Delhi, 2016	
Books for Reference		
1	Rajaraman, V., “Essentials of E-Commerce Technology”, Second Edition, PHI Learning Private Ltd., New Delhi, 2017.	
2	Sanjeev, S., “E-Commerce and Digital Models for Business”, Third Edition, Arise Publishers and Distributors, New Delhi, 2015.	
3	Saxena, K., “The E-Commerce Guide”, Second Edition, Global India Publications Pvt. Ltd., New Delhi, 2016	
Related Online Contents		
1	https://youtu.be/DuyAza5teu8	
2	https://youtu.be/A1LwJRYiaho	
3	https://youtu.be/nxSDHBdsWqA	
4	https://youtu.be/2mXJy5ghX3g	
Course Designed By:		
Mapping with Programme Outcomes		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	M	S
CO3	M	S	S	S	L
CO4	S	M	M	M	S
CO5	M	S	S	S	L

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

Course code	MARKETING MANAGEMENT			L	T	P	C
Core/Elective/ Supportive	CORE			4			4
Pre-requisite	Basic understanding of the marketing and its applications in decision making is required			Syllabus Version	2020- 21		
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. Enable students to classify types of marketing and modern marketing concept. 2. Equip the learners on product planning, appraise pricing system and promotion in the markets. 3. Explain the various kinds of channels of distribution and function of middle man. 4. Enhance practical applications on advertising media. 5. Introduce the agricultural marketing and clarifying market research Vs marketing research 							
Expected Course Outcomes:							
On the successful completion of the course, students will be able to:							
1	Recollect the marketing concepts, types and modern marketing concept			K1			
2	Identify the macro and micro environments of a market and buyer behavior			K2			
3	Locate the different types of products, product line, product mix and pricing decisions			K3			
4	Evaluate the important of channels of distribution and promotional mix			K4			
5	Acquire the knowledge to market the agricultural produce and about marketing research.			K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction			18- hours			
Market: Meaning-types. Marketing: Meaning-types (Relationship marketing-Digital marketing-Augmented marketing-Retail marketing-Event marketing-Green marketing- Demarketing-Remarketing-Social marketing -International Marketing)-importance marketing mix (4P's). Modern marketing concept: factors influencing the marketing concept – marketing system-marketing functions. Marketing Management: Meaning -Definition - Nature- Principles – Importance- Functions -Problems - Differences between Sales Management and Marketing Management.							
Unit:2	Product			18- hours			
Product: Meaning- features-classifications- Product policies: Product Planning and Development-Product Line-Product Mix-Product Branding-Product Packaging – Labeling: meaning-features-importance. Product Life Cycle: Meaning-importance-PLC Chart. Pricing: Objectives-kinds of pricing policy-factors influencing the pricing policy.							
Unit:3	Channels of Distribution			18- hours			
Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable							

channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.		
Unit:4	Promotional Mix	18- hours
Promotional Mix: Meaning-importance. Advertising: Meaning-methods-media-advertising copy-qualities of a good advertising copy-evaluation of advertisements. Personal selling: Meaning-importance-duties-qualities of an effective salesman. Sales promotion: Meaning & importance.		
Unit:5	Marketing Information and Research	18- hours
Marketing Information and Research: Meaning-Importance- Components of marketing research-Market Research Vs Marketing Research. Advantages of Marketing Research. Agricultural Marketing: meaning-features –defects. Regulated market: meaning-features & importance.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for study		
1	Marketing Management : C.B.Mamoria and Joshi, 2016	
2	Marketing management : Dr.C.B. Gupta and Dr.N. Rajan Nair, 2018	
3	Marketing Management : Philip Kotler, 2017	
Books for Reference		
1	Modern Marketing : R.S.N.Pillai & Bagavathi, 2016	
2	Fundamentals of Marketing : William J.Stanton, 2017	
3	Marketing Management : Dr. Radha, 2018	
Related Online Contents		
1	www.managementstudyguide.com	
2	www.yourarticlelibrary.com	
3	www.pondiuni.edu.in	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	S	M	M	M
CO3	M	M	S	S	L
CO4	M	M	M	M	M
CO5	S	S	S	S	L

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



Second Semester

Course code	BUSINESS RESEARCH METHODS	L	T	P	C
Core/Elective/ Supportive	CORE	4			4
Pre-requisite	Basic research knowledge and application of statistical tools is needed	Syllabus Version		2020-21	
Course Objectives:					
the main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Develop an idea about various research designs and techniques 2. Understand sampling techniques of research and its applications 3. Emphasis the learners in application of appropriate tools in research 4. Make the learners to understand the significance of testing of hypothesis 5. Lay a foundation to become familiar in style of preparing research report. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues	K1 & K2			
2	Organize and conduct research in a more appropriate sampling method manner.	K2			
3	Develop necessary critical thinking skills in order to evaluate different statistical tools used in research.	K2 & K3			
4	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process by testing hypothesis.	K4			
5	Write a research report and thesis.	K5 & K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Introduction	18- hours			
Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design.					
Unit:2	Sampling design	18- hours			
Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales – Likert’s Scale-Guttman scale-Thurston scale.					
Unit:3	Statistical tools	18- hours			
Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.					
Unit:4	Testing of Hypothesis	18- hours			
Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and					

testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test.		
Unit:5	Interpretation	18- hours
Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report-mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for study		
1	Agarwal, B.L., “Basic Statistics”, Sixth Edition, New Age International Publishers, New Delhi, 2015.	
2	Deepak C. and Neena, S., “Research Methodology: Concepts and Cases”, Second Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.	
3	Gupta. S.P., “Statistical Methods”, Forty-fifth Edition, Sultan Chand and Sons, New Delhi, 2016.	
Books for Reference		
1	Murry, R., Spiegel, Larry, J. and Stephens, “Theory and Problems of Statistics”, Third Edition, Tata McGraw – Hill Publishing Co. Ltd., New Delhi, 2017.	
2	Panneerselvam, R., “Research Methodology”, Eleventh Edition, PHI Learning Pvt. Ltd., New Delhi, 2016.	
3	Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice”, Ninth Edition, S. Chand & Co. Ltd., New Delhi, 2017	
Related Online Contents		
1	www.managementstudyguide.com	
2	www.pondiuni.edu.in .	
3	www.modares.ac.ir	
4	https://youtu.be/qV-WoquC4dA	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

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

Course code	BUSINESS ENVIRONMENT			L	T	P	C
Core/Elective/Supportive	CORE			4			4
Pre-requisite	An understanding about ways in which humans interact with the natural world			Syllabus Version		2020-21	
Course Objectives:							
The main objectives of this course are to:							
1. Promote basic understanding on the concepts of business environment and that enable them to realize the impact of environment on business.							
2. Educate learners about the impact of environmental changes in business.							
3. Provide an insight into the ethical aspects in all areas of business.							
4. Make students to aware on environmental problems related to business and commerce.							
5. Lay of knowledge about the Indian and international business environment.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Inspect the internal and external environment pertaining to business			K2			
2	Evaluate the industry policy and regulations			K5			
3	Analyze the policies and legal provisions of the government			K4			
4	Examine the impact of financial environment and labour legislation in india			K1			
5	Asses the concepts of ethics in business and the relevant fields			K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction			18- hours			
Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.							
Unit:2	Industrial Policies and Regulations			18- hours			
Industrial Policies and Regulations - New Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.							
Unit:3	Economic Systems			18- hours			
Economic Systems – Meaning – Characteristics -Types of economic systems Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.							
Unit:4	Technological environment			18- hours			
Technological environment-Factors Governing Technological Environment Management of Technology - Patents and Trademarks - Financial Institution in India. IFCI-ICICI-IDBI-IIBI-SIDBI-SFC's.							
Unit:5	Globalisation			18- hours			
Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalization - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's - MNC in India.							
Unit:6	Contemporary Issues						
Online assignment , Group discussion and seminar							
				Total Lecture hours		90- hours	

Books for study	
1	Cherunilam, F., “Business Environment”, Twentieth Revised Edition, Himalaya Publishing House, Mumbai, 2015.
2	Aswathappa, K., “Essentials of Business Environment”, Ninth Edition, Himalaya Publishing House, Mumbai, 2018.
3	Francis, C., “Global Economy and Business Environment”, Second Edition, Himalaya Publishing House, Mumbai, 2015
Books for Reference	
1	Misra, N., “Economic Environment of Business”, First Edition, Himalaya Publications, Mumbai, 2017.
2	Paul, J., “Business Environment”, Fourth Edition, Tata McGraw Hill Publications, New Delhi, 2015.
3	Premavathy, N., “Business Environment”, Third Edition, Sri Vishnu Publication, Chennai, 2016.
Related Online Contents	
1	https://youtu.be/D2U5c4WvST4
2	https://youtu.be/1N09pOdTcXU
3	https://youtu.be/ZNejKHKsb10
4	https://youtu.be/9EseSEgLsvU
Course Designed By:	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	S	S	S	L
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	M	M	S	S	L

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

Course code	APPLIED COST ACCOUNTING	L	T	P	C
Core/Elective/ Supportive	CORE	4			4
Pre-requisite	Broad knowledge in cost accounting	Syllabus Version		2020- 21	
Course Objectives:					
The main objectives of this course are to:					
1. Provide knowledge of cost accounting and cost sheet.					
2. Make learners to understand the costing aspects on material and labour.					
3. Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non- manufacturing companies.					
4. Make clear about overhead and process costing methods.					
5. Enrich the various methods relating to job, service, batch and contract costing					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the classification of cost, methods and techniques	K1			
2	Evaluate cost sheet and material and labour control	K5			
3	Differentiate cost control and cost reduction tools and techniques	K6			
4	Solve labour, overhead and process costing methods	K2			
5	Gain hands on experience in reconciliation of cost and financial accounting.	K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Introduction	18- hours			
Cost Accounting Meaning-definitions-nature- significance – Differences between financial and cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Classification of costs- Preparation of cost sheet – Tender and Quotation.					
Unit:2	Material	18- hours			
Material: Need for material control- tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials – EOQ. Bin Card: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO –Simple average method-Weighted average method.					
Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning & importance- Taylor’s Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes – effects- methods of reduction of labour turnover. Overtime and Idle time: meaning-causes-techniques of Control.					
Unit:3	Overheads	18- hours			
Overheads: Meaning – Classification – Allocation-Absorption- Apportionment of Overheads – Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only)- Computation of Machine Hour Rate-Over absorption and Under absorption – Meaning and causes.					

Unit:4	Process Costing	18- hours
Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit-Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause.		
Unit:5	Operating Costing	18- hours
Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation –reasons for disagreement in profit.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
	Total Lecture hours	90- hours
Books for study		
1	Jain, S.P., Narang, K.L. and Agarwal, S., “Advanced Cost Accounting (Cost Management)”, Eleventh Edition, Kalyani Publishers, Ludhiana, 2015.	
2	Madegowda, J., “Cost Management”, First Edition, Himalaya Publishing House, Mumbai, 2015.	
3	Mitra, J.K., “Advanced Cost Accounting”, First Edition, New Age International Publishers Pvt. Ltd., New Delhi, 2016.	
Books for Reference		
1	Pillai. R.S.N. and Bagavathi. V., “Cost Accounting”, Seventh Edition, Sultan Chand and Sons, New Delhi, 2016.	
2	Reddy, T.S. and Reddy, Y.H.P., “Cost and Management Accounting”, Fourth Edition, Margham Publishers, Chennai, 2017.	
3	Saxena, V.K. and Vashist. C.D., “Cost and Management Accounting”, Fourth Edition, Sultan Chand and Sons, New Delhi, 2016	
Related Online Contents		
1	https://youtu.be/Xlpb3KDcDC0	
2	https://youtu.be/GJGklGGbCzw	
3	https://youtu.be/6MJfGwijL6I	
4	https://youtu.be/-Z4TiyJtyEA	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	S	S	L
CO3	M	M	S	S	L
CO4	S	S	S	S	L
CO5	S	M	M	M	M

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

Course code	HUMAN RESOURCES MANAGEMENT	L	T	P	C
Core/Elective/ Supportive	CORE	4			4
Pre-requisite	Understanding of effective interpersonal skills of employees in the organization	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to: The main objectives of this course are to: 1. Explain the importance of human resources and their effective management in organizations. 2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs. 3. Outline the current theory and practice of recruitment and selection. 4. Describe appropriate implementation, monitoring and assessment procedures of training. 5. Explain the importance of the performance management system in enhancing employee performance.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explain human resources planning, dealing with surplus and deficient man power	K1			
2	Describe the meanings of terminology and tools used in managing employees effectively	K2			
3	Prepare a selection strategy for a specific job	K2 & K3			
4	Gain knowledge in develop, analyze and apply advanced training strategies and specifications for the delivery of training programs	K4			
5	Compare and contrast the different techniques involved in the performance appraisal process.	K5			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Introduction	18- hours			
Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description-Job specification.					
Unit:2	Recruitment and Selection	18- hours			
Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types.					
Unit:3	Training and Development	18- hours			
Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes.					

Unit:4	Discipline	18- hours
Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization conflict-Conflict in organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict.		
Unit:5	Performance Appraisal	18- hours
Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline.		
Unit:6	Contemporary Issues	
Online assignment , Group discussion and seminar		
Total Lecture hours		90- hours
Books for study		
1	Aswathappa, K., "Human Resource Management", Eighth Edition, Tata McGraw Hill Education India Pvt. Ltd., New Delhi, 2017.	
2	Subbarao P., "Essentials of Human Resource Management and Industrial Relations", Sixth Edition,Himalaya Publishing House, Mumbai, 2015	
3	Prasad L.M., "Human Resource Management", Sultan Chand & Sons, New Delhi, 2015.	
Books for Reference		
1	Rao, V.S.P., "Human Resource Management", Second Edition, Cengage Publications, 2015.	
2	Pattanayak, B., "Human Resource Management", Second Edition, PHI Learning Pvt., Ltd., Mumbai, 2013.	
3	Henderson, I., "Human Resource Management", Second Edition, University Press Pvt. Ltd., Hyderabad, 2016.	
Related Online Contents		
1	https://youtu.be/AHMSNngmwYk	
2	https://youtu.be/eNcxtSF2-Ac	
3	https://youtu.be/o2mi8zhnhYM	
4	https://youtu.be/SYwUfCCMHvk	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	S
CO3	S	S	S	S	M
CO4	M	M	S	M	S
CO5	S	S	M	S	M

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

Course code	COMPUTER APPLICATIONS PRACTICALS I MS Office and Internet	L	T	P	C
Core/Elective/ Supportive	CORE			4	4
Pre-requisite	Hands on training in MS Office is required	Syllabus Version		2020-21	
<p>MS WORD</p> <p>1. Type a cost audit report and perform the following:</p> <p>A) Right alignments, Bold the important words.</p> <p>B) Center align the second paragraph and perform italics for the important words.</p> <p>C) Change third paragraph into two column paragraph.</p> <p>D) Insert page numbers at the bottom, Insert date, time and heading in the header section.</p> <p>E) Character spacing for side headings.</p> <p>2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.</p> <p><input type="checkbox"/> Use bullets & numbering</p> <p><input type="checkbox"/> Check the spelling according to British English</p> <p><input type="checkbox"/> Use thesaurus to replace a word</p> <p><input type="checkbox"/> Use drop cap</p> <p>3. Type a sample research report and perform the following functions: Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.</p> <p>4. Type a published horizontal form of a balance sheet of a company and perform the following</p> <p><input type="checkbox"/> Tables:- insert, delete rows & columns</p> <p><input type="checkbox"/> Borders:-top & bottom only</p> <p><input type="checkbox"/> Auto format tables</p> <p><input type="checkbox"/> Change background to differentiate heading of the table with others.</p> <p>5. Identify an organization and prepare an organizational chart prevailing in that concern.</p> <p>6. Prepare a table showing Employees Performance appraisal system, using the following for:</p> <p><input type="checkbox"/> Use auto format for tables.</p> <p><input type="checkbox"/> Change the text color of the headings.</p> <p><input type="checkbox"/> Sort the employees in the alphabetical order.</p> <p><input type="checkbox"/> Link the employees' address using hyperlink.</p> <p><input type="checkbox"/> Merge two cells.</p> <p>7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.</p> <p>8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.</p> <p>9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.</p> <p>10. Perform mail merge operation for sending notice to share holders for AGM.</p>					

11. Type your curriculum vitae and perform Template and indent the text.

M.S.POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:

a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:

- Delete the customer who had closed the A/c.
- Insert a row in between the 1st & 2nd customer.
- Insert a column in between Address & Email ID and Name it as Telephone Number
- Hide the column 'Address'

2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]

- Copy the production department employees in sheet number 2.
- Copy the details of the employees staying in Coimbatore city.
- Find the person who is getting a maximum salary.

3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:

- Select a column and change the number format to Rupees and paise (0.00) format.
- Change a particular range of cells font as bold
- Select a row and hide it.
- Use shortcut key and go to sheet 3 and select a cell.
- Prepare a bin card for the issues & purchases made during the particular month use Auto format wizard.

5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years, fit it in a chart, and present it in power point.

6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).

7. Prepare a break-even chart using Chart Wizard.

8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into

different sheets in the name of each company use copying, count function and statistical functions.

9. Find the correlation between demand and price of a product.

10. Create a table showing the following: 1) Years (Minimum 5 years) 2) Profit 3) Depreciation 4) Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows Of a project and find it's **Payback Period**. 12. Prepare Final accounts of a banking company's in the new format using excel.

M.S.ACCESS

1. Create a student's database Find Total, Average, and Display list where average is greater than 60% and Retrieve the students according to the highest marks.

2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:

I. Policy Number should be the primary key

II. Name should not be empty

III. Maintain at least 10 records

IV. Retrieve the addresses of female policyholders whose residence is at Coimbatore

3. Create a student's database using design view for students mark details: a) Add at least 10 records. b) Sort the names in alphabetical order. c) Find Total and Average d) Display list where total is greater than 350. e) Display list where marks are greater than 90 and total greater than 400. f) Apply Sort option to display records. g) Generate reports by using the above queries.

4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.

5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals

April 1 Opening balance in current account

A/C No	Name of the A/C holder	Rs.
CA 250	Gail LTD	30000
CA 251	Indian Oil Corporation	40000
CA 252	Reliance Petro Chemicals	25000

April 2. Deposits received form GAIL Ltd Rs. 4000

April 2. With drawls by Indian Oil Corpn. Rs. 10000

April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000.

April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

April 4. IOC encashed the Cheque

April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.

April 5. Reliance Petro Chemicals withdrawn Rs. 5000

April 6. GAIL issued a cheque to IOC Rs.4000.

April 6. IOC deposited the cheque issued by GAIL.

April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.

You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.

2. Create an E-mail ID.

3. Send an email to your friend and check mail inbox and other facilities in your mailbox.

4. Learn how to use search engines and list some of your search results.

5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit www.rbi.com and download some information.
7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order
9. Discussion forums and E-groups.
10. Visit the website of National Informatics Centre, Go to the ministry of Finance and
Collect information regarding Economic Survey & Union Budget.





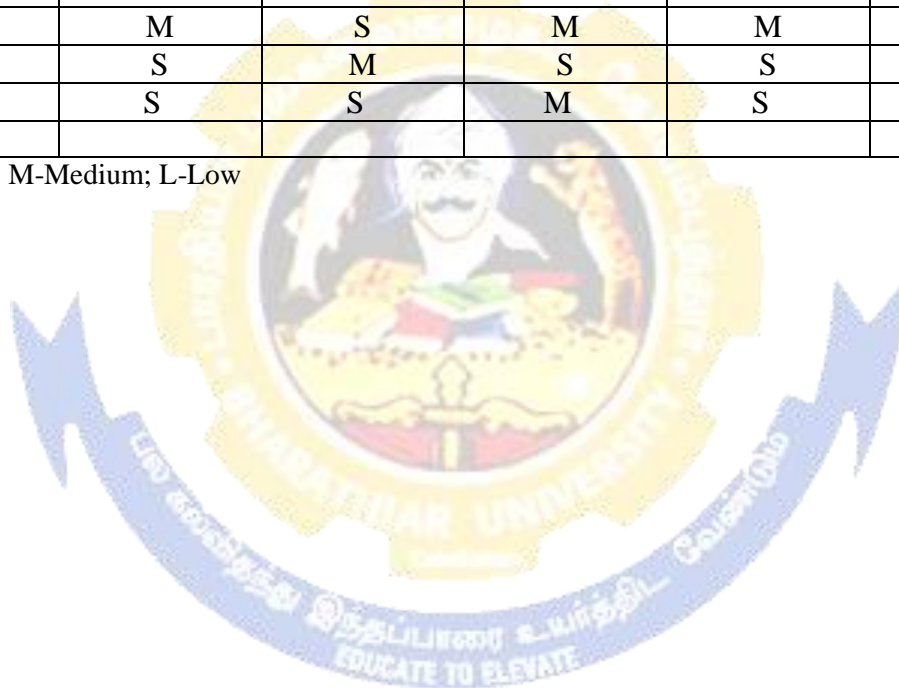
Third Semester

Course code	DIRECT TAXES			L	T	P	C
Core/Elective/ Supportive	CORE			4			4
Pre-requisite	Basic understanding of income tax practice and law			Syllabus Version		2020- 21	
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. Enable students to understand computation of taxable income of various entities. 2. Acquaint the students with the concepts of tax administration. 3. Impart deep knowledge about the latest provisions of income tax act. 4. Develop application and analytical skill of the provisions of income tax law for income tax planning and management. 5. Educate learners about procedure for assessment and e-filing. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Calculate computation of taxable income under various sources.			K4& K5			
2	Recollect the concept of tax administration and practices.			K1 & k2			
3	Acquire the knowledge about latest provision of income tax act.			K3			
4	Gain expert knowledge regarding the legitimate way of Tax Planning and Management.			K6			
5	Able to pertain procedure for assessment and e-filing.			K3 & k6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							
Introduction			18- hours				
Income Tax Act–Definition–Income–Agricultural Income–Assessee – Previous year–Assessment year–Residential status–Scope of Total Income–Capital and Revenue–Receipts and Expenditure– Exempted Incomes.							
Unit:2							
Computation of Income			18- hours				
Computation of Income from Salaries and Income from House property.							
Unit:3							
			18- hours				
Computation of Profits and Gains of Business or profession – Calculation of Capital gain.							
Unit:4							
Computation of Income from other sources			18- hours				
Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.							
Unit:5							
Income Tax Authorities			18- hours				
Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.							
			Total Lecture hours		90- hours		
Books for Study(s)							
1	Direct Taxes - B.B. Lal						
2	Income Tax Law & Practice - Gaur & Narang						
3	Income Tax Law & Practice - Dr.H.C.Mehorotra						

Books for References	
1	Tax Laws - Dingar Pagare
2	Income Tax - Bhagavathi Prasad
3	
Related Online Contents	
1	https://www.youtube.com/watch?v=2PTQ7zQ1hv8
2	https://www.youtube.com/watch?v=saOtcilW1FY
3	https://www.youtube.com/watch?v=Qgt8I3Pqg-Q
4	https://www.youtube.com/watch?v=lrEneCa7gFI
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	M	S	M	M	M
CO4	S	M	S	S	M
CO5	S	S	M	S	M

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



Course code	MANAGEMENT ACCOUNTING	L	T	P	C
Core/Elective/ Supportive	CORE	4			4
Pre-requisite	Understand about basic terms and rules of management accounting.	Syllabus Version	2020-21		
Course Objectives:					
The main objectives of this course are to enable the students to:					
<ol style="list-style-type: none"> 1. Know the concept and importance of management accounting. 2. Understand the use of accounting tools for generating information for managerial decision making 3. Understand various method and technique in managerial accounting. 4. Comprehend and practices the established techniques & methods in management accounting. 5. Lay on foundation for budgeting and budgetary control. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recollect the concept and importance of management accounting.	K1&K2			
2	Understand the role of managerial accounting in management decision making.	K2			
3	Get familiarize various methods and technique of managerial accounting.	K3&K6			
4	Analyze the method and technique of management accounting used for managerial decision making.	K4&K5			
5	Able to prepare budget and budgetary control	K5&K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Introduction	18- hours			
Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives–Importance–Limitations–Distinction between Financial Accounting and Management Accounting–Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation.					
Unit:2	Ratio Analysis Working & Capital Management	18- hours			
Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.					
Unit:3	Fund Flow statement & Cash Flow Statement	18- hours			
Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.					

Unit:4	Marginal Costing	18- hours
Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making.		
Unit:5	Budgeting & Budgetary control	18- hours
Budgeting and Budgetary control – Meaning- Definition – 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 Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing		
Total Lecture hours		90- hours
Books for Study		
1	Management Accounting - R.K.Sharma & Shashi k.Gupta	
2	Management Accounting - Manmohan Goyal	
3	Management Accounting -S.N.Maheswari	
Books for References		
1	Management Accounting - T.S.Reddy & Y Hari Prasad Reddy	
2	Management Accounting - Khan & Jain	
3	Management Accounting - R.S.N.Pillai and Bagavathy	
Related Online Contents		
1	https://www.youtube.com/watch?v=MXhg1brAEdo	
2	https://www.youtube.com/watch?v=wRRM0EWGBYU	
3	https://www.youtube.com/watch?v=70h_MSyLVbs	
4	https://www.youtube.com/watch?v=HIjjUO0KHZ0	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	L
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	M	M	S	M	M

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

Course code	FINANCIAL MANAGEMENT		L	T	P	C
Core/Elective/ Supportive	CORE		4			4
Pre-requisite	Understanding about Finance, management and source of finance.		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Understand the concept and importance of financial management. 2. Identify various sources of long-term and short-term finance. 3. Understand various method and technique for calculating cost of capital. 4. Know different types leverages used by the organization. 5. Understand various dividend policies followed by organization. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recollect the concept and importance of financial management.				K1	
2	Have thorough knowledge about various sources of long-term and short-term finance.				K2	
3	Examine various method and technique for calculating cost of capital.				K3	
4	Examine different type leverage technique followed by a organization.				K4&K5	
5	Expert knowledge about various dividend policies.				K5&K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction				18- hours	
Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance–Short-term and Long-term finance.						
Unit:2	Cost of Capital				18- hours	
Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings– Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow.						
Unit:3	Leverages				18- hours	
Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits.						
Unit:4	Dividend Theories				18- hours	
Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy.						
Unit:5	Working Capital Management				18- hours	
Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital.						
					Total Lecture hours	
					90- hours	

Books for Study	
1	Financial Management - Prasanna Chandra
2	Financial Management - I.M.Pandey
3	Financial Management - Khan & Jain
Books for References	
1	Financial Management - S.N.Maheswari
2	Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
3	Financial Management - Sharma and Shashi K.Gupta
Related Online Contents	
1	https://www.youtube.com/watch?v=SkygyiP28Ho
2	https://www.youtube.com/watch?v=_4i0jNDzCOE
3	https://www.youtube.com/watch?v=lEu8TrIjVV8
4	https://www.youtube.com/watch?v=wRRM0EWGBYU&t=6s
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	S	M	L

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

Course code	INTERNET & E-COMMERCE			L	T	P	C
Core/Elective/ Supportive	core			4			4
Pre-requisite	Understand the role of internet and e-commerce in business			Syllabus Version		2020-21	
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. Equip the students with the emerging trends in business. 2. Introduce and explore the use of information technology in all aspects of business. 3. Understand the relevance of e-commerce in the present scenario. 4. Get familiarize with the students cyber world and cyber regulations. 5. Understand future internet business in global market. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Acquire the knowledge about various trends in business.			K1&k2			
2	Explore information technology in every aspect of business.			K3			
3	Examine the role of e-commerce in the present business scenario.			K3 & K4			
4	Discuss about the cyber security and cyber regulation in global business world.			K5			
5	Discuss future relevance internet business in global business world			K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction			18- hours			
History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, intranet and extranet – Technology of internet commerce.							
Unit:2	Business Process			18- hours			
Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Internet banking – ATM							
Unit:3	Internet frauds			18- hours			
Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance							
Unit:4	Issues relating to e-commerce			18- hours			
Issues relating to e-commerce – Technology – Wireless applications, Broad band – Online transactions – use of mobile phones – SMS alerts Unit – V Future of Internet commerce – Hardware and Software, Trends – Information and application trends.							
Unit:5	Future of Internet commerce			18- hours			
Future of Internet commerce – Hardware and Software, Trends – Information and application trends							
			Total Lecture hours	90- hours			
Books for Study							
1	Designing Systems for Internet Commerce - G.Winfield Treese Lawrence C.Stewart						
2	E-commerce The Cutting Edge of Business - Kamelesh K Bajaj, Debjani Nag						
3	Frontiers of Electronic Commerce - Kalakota and Whinston						

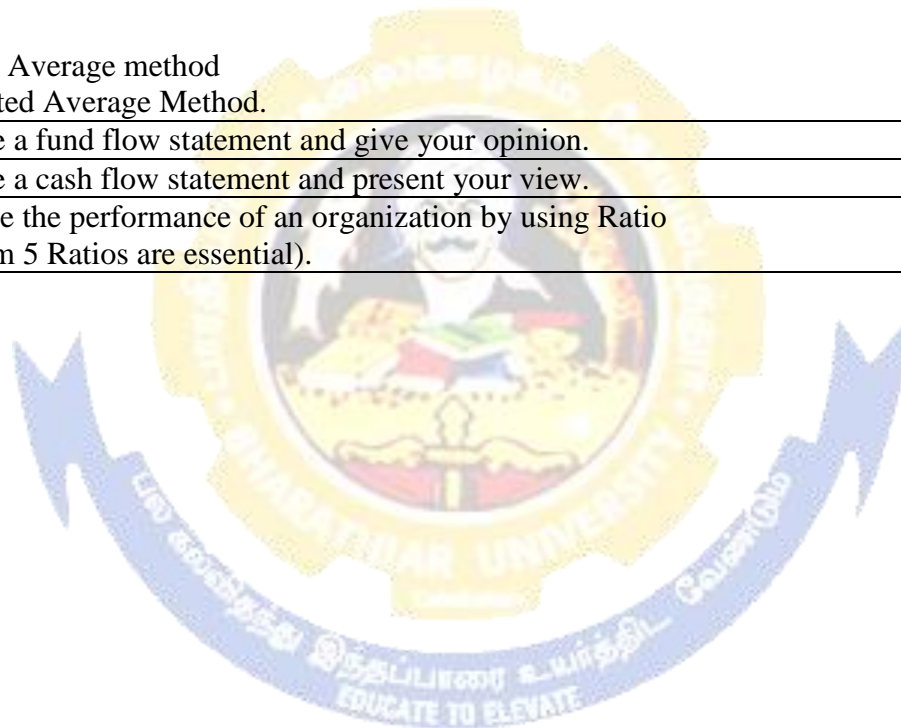
Books for References	
1	E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
2	International Technology in Business - Parameshwaran
3	
Related Online Contents	
1	https://www.youtube.com/watch?v=ESgMUiqNnXU
2	https://www.youtube.com/watch?v=kXJX-_PeYU0
3	https://www.youtube.com/watch?v=5aNpnz8hhTs
4	https://www.youtube.com/watch?v=mZ7Vefzh2hU
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	L	S	M

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



Course code	COMPUTER APPLICATIONS PRACTICALS-II : TALLY	L	T	P	C
Core/Elective/ Supportive				4	4
Pre-requisite	Hands on training in tally	Syllabus Version		2020- 21	
TALLY					
1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)					
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)					
3. Prepare Inventory statement using (Calculate Inventory by using all methods) a) FIFO b) LIFO c) Simple Average method d) Weighted Average Method.					
4. Prepare a fund flow statement and give your opinion.					
5. Prepare a cash flow statement and present your view.					
6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).					





Fourth Semester

Course code	INVESTMENT MANAGEMENT			L	T	P	C
Core/Elective/ Supportive	CORE			4			4
Pre-requisite	Basic understanding about investment and portfolio management.			Syllabus Version		2020 -21	
Course Objectives:							
The main objectives of this course are to enable the students to							
<ol style="list-style-type: none"> 1. provide a general understanding about investment avenues and personal finance. 2. give a broader understanding about behavioral finance and how it equip to decide personal Investment. 3. understand the characteristics of securities markets and the instruments traded therein. 4. give boarder understanding about fundamental and technical analysis. 5. analyze risk and return of securities and manage portfolios of investment. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	recall various investment avenues and personal finance.			K1			
2	understand securities markets, regulation and its instruments			K2			
3	examine fundamental analysis of an organization using financial data information.			K3&K4			
4	examine technical analysis of an organization using financial data information.			K3&K4			
5	evaluate risk return of securities in different investment proposal.			K5&K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction			18- hours			
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.							
Unit:2	Capital Market			18- hours			
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.							
Unit:3	Fundamental and Technical Analysis			18- hours			
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.							
Unit:4	Investment Alternatives			18- hours			
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.							
Unit:5	Portfolio Management			18- hours			
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM)							
			Total Lecture hours			90- hours	

Books for Study	
1	Investment Management - Francis Cherunilam
2	Investment Management - Khan and Jain
3	Investment Management - Preeti Singh
Books for References	
1	Investment Management - V.K.Bhalla
2	Investment Management - Dr. R.P. Rustogi
3	Investment Management - Radha and Panameshwaran
4	Investment Management - Avadhanl
Related Online Contents	
1	https://www.youtube.com/watch?v=jAOWf4Zef2E
2	https://www.youtube.com/watch?v=ope5Y3Mrsaw
3	https://www.youtube.com/watch?v=8TJQhQ2GZ0Y
4	https://www.youtube.com/watch?v=_fLlS50rf-k
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	L
CO5	S	M	L	S	M

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

Course code	INTERNATIONAL BUSINESS	L	T	P	C
Core/Elective/ Supportive	CORE	4			4
Pre-requisite	Basic understanding about international business, trade and monetary organization.	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to enable the students to					
<ol style="list-style-type: none"> 1. Introduce the concept of international business. 2. Create awareness on the changes in the international business arena. 3. Understand the role of global financial markets and instrument. 4. Understand the functions of WTO, IMF and IBRD. 5. Give various theories of foreign exchange. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the concept of international business.				K1
2	Understand the level of changes international business in global era.				K2
3	Examine the role of global financial markets and instrument.				K3
4	Evaluate various functions of WTO, IMF AND IBRD.				K5
5	Understand various theories of foreign exchange.				K4&K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Introduction				18- hours
International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.					
Unit:2	Euro Currency Market				18- hours
Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.					
Unit:3	Export marketing				18- hours
Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.					
Unit:4	India's Imports and Exports				18- hours
Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.					
Unit:5	Foreign exchange				18- hours
Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.					
Total Lecture hours					90- hours
Books for Study					
1	International Marketing Management - Varshney & Bhattachariya				
2	International Business - Francis Cherunilam 3. Export Marketing - T.A.S. Balagopal				

3	Money, Banking & International Trade - M.L.Seth 5. International Business - T.N. Chhara and M.Biswas
Books for References	
1	International Business - Subba Rao
2	International Business - C.Jeevanandam 8. Export Marketing - Rother and Rother
3	International Trade & Export Management- Francis Cherunilam
Related Online Contents	
1	https://www.youtube.com/watch?v=wFd8EgVNIJE
2	https://www.youtube.com/watch?v=exxiy5B0oVw
3	https://www.youtube.com/watch?v=PWBsY9VBgzw
4	https://www.youtube.com/watch?v=nT7ATwmx1rU
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	M	S	M	M
CO3	S	S	S	M	M
CO4	S	M	S	M	L
CO5	S	M	L	S	M

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



Course code	PRINCIPLES AND PRACTICE OF INSURANCE		L	T	P	C
Core/Elective/ Supportive	CORE		4			4
Pre-requisite	Basic understanding about the concept of insurance and types		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures 2. Understand various types insurance and its policies. 3. Create awareness among students on the legal framework of insurance 4. Acquired knowledge in health insurance, group insurance products and mediclaim policies 5. Aware about IRDA Regulation act 2002 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Expert knowledge about general principles and concepts of insurance, insurance practices and procedures		K1&k2			
2	Examine various types of insurance and its functions.		K3&K4			
3	Discuss about legal framework about different insurance policies.		K5			
4	Awareness about differed health policies and group insurance		K5&K6			
5	Examine IRDA regulation act.		K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Introduction		18- hours			
Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.						
Unit:2	Life Insurance		18- hours			
Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India						
Unit:3	Health Insurance		18- hours			
Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.						
Unit:4	General insurance		18- hours			
General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.						
Unit:5	Claims and settlement		18- hours			
Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest.						
		Total Lecture hours	90- hours			
Books for Study						
1	Insurance Principles and Practices : M.N.Mishra					

2	Principles and Practices of Insurance : P.Periasamy
3	Insurance Fundamentals, Environment : B.S.Bodla, M.C.Garg & K.P.Singh and Procedures
Books for References	
1	Principles of Insurance : N. Premarathy
2	Fundamental of Life Insurance : Mishra
3	Insurance -Theory and Practice : Tripathy
4	Principles of Insurance and : Alka Mittal & S.L. Gupta Risk Management
Related Online Contents	
1	https://www.youtube.com/watch?v=HGoiC04YZ74
2	https://www.youtube.com/watch?v=YMwpHhC_FFY
3	https://www.youtube.com/watch?v=cs2FB5k-En4
4	https://www.youtube.com/watch?v=hapKVJuQh-U
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	M	M	S
CO2	S	M	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	L
CO5	S	M	M	S	M

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

Course code	INDUSTRIAL LAW		L	T	P	C
Core/Elective/ Supportive	CORE		4			4
Pre-requisite	Basic understanding about business regulatory organization and their practice.		Syllabus Version		2020 -21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Acquire updated knowledge and develop understanding of the regulatory framework for business						
2. Gain expert knowledge about various industrial act.						
3. Be aware of opportunities available in various legal compliances so as to enable them employable.						
4. Impart knowledge about current practice of industrial law.						
5. Train in calculation on payment of gratuity.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand updated regulatory framework followed by the companies.		K1&K2			
2	Examine various type of industrial act and its functions.		K3			
3	Analyze various opportunities available in various legal compliances so as to enable them employable.		K4&K5			
4	Create knowledge about current practice of industrial law		K6			
5	Able to calculate Payment of Gratuity.		K3&K5			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Factories Act		18- hours			
Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.						
Unit:2	Trade Unions Act		18- hours			
Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.						
Unit:3	Payment of Bonus Act		18- hours			
Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.						
Unit:4	Social security Legislation		18- hours			
Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.						

Unit:5	Payment of Gratuity Act	18- hours
The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.		
Total Lecture hours		90- hours
Books for Study		
1	Industrial Law – N.D.Kapoor	
2	Factory Laws applicable to Tamilnadu - S.Vaidyanathan, Madras Book Agency.	
3	Industrial Law - S.MShukla and R.N.Saxena	
Books for References		
1	Business and Industrial law - P.P.S.Gogna	
2	The Child labour (Protection & Regulation) - Madras Book Agency Act 1986	
3	The Tamil Nadu Payment of Subsistence - Madras Book Agency Athourance Act 1981	
4	The Environment (Protection) Act 1986 -Professional Book Publishers	
5	Lab our Industrial Laws -P.K. Padhi	
Related Online Contents		
1	https://www.youtube.com/watch?v=6snzm5cfCBw	
2	https://www.youtube.com/watch?v=1HaIGN7lflo	
3	https://www.youtube.com/watch?v=m1tmK2DQwj8	
4	https://www.youtube.com/watch?v=BWYh5hosin4	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	M	S	M	M
CO3	M	S	S	M	M
CO4	S	M	S	M	L
CO5	M	M	L	S	M

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

Elective

Course code	SERVICES MARKETING			L	T	P	C
Core/Elective/ Supportive	ELECTIVE			4			4
Pre-requisite	Basic knowledge on service Marketing			Syllabus Version	2020- 21		
Course Objectives:							
The main objectives of this course are to enable the students to:							
<ol style="list-style-type: none"> 1. Understand the concepts of service marketing management. 2. Learn about service marketing process for different types of products and services. 3. Understand the tools used by marketing managers in decision situations. 4. Know more about marketing mix for selected marketing services. 5. Get insight in service quality. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Examine the nature of services, and distinguish between products and services					K2	
2	Identify the major elements needed to improve the marketing of services					K4	
3	Develop an understanding of the roles of relationship marketing and customer service in adding value to the customer's perception of a service					K4	
4	Examining the key marketing services and market segmentation					K4	
5	Evaluating service quality, measurement, causes and problems, principles guiding improving of quality					K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Introduction					18 hours	
Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.							
Unit:2	Service Marketing					18 hours	
Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.							
Unit:3	Marketing Mix					18 hours	
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.							
Unit:4	Key Services					18- hours	
Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.							

Unit:5	Service Quality	16 hours
Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala. 2017	
2	Services Marketing - S.M. Jha. 2010	
Books for References		
1	Services Marketing - Dr.S. Shajahan. 2018	
2	Services Marketing – Dr. P . Natarajan, 2019	
Related Online Contents		
1	https://youtu.be/GhFpvXsmBXY	
2	https://youtu.be/MnsVEKEqVoM	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	M	S	M	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	M
CO5	S	M	S	M	S

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

Course code	MARKETING OF FINANCIAL SERVICES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on Financial Services		Syllabus Version		2020- 21	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Develop and expand knowledge in the overall marketing environment of financial service. 2. Understand the key issues and future trends that surround financial service marketing 3. Be familiar with the nature and scope of various types of financial services. 4. Know about various services related to insurances and its policies. 5. Referring various real estate industry about their classification and its mechanism. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand how marketing theory underpins the marketing of financial services		K2 & K6			
2	Appreciate how recent thinking in marketing and services marketing applies to financial services		K3			
3	Identify key issues for marketers of financial services		K4			
4	Interpretation of various reforms and types of insurance services related to life insurance		K2			
5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India.		K6			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Financial Market in India		18 hours			
Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.						
Unit:2	Stock Exchanges		18 hours			
Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI.						
Unit:3	Plastic cards		18 hours			
Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.						
Unit:4	Insurance Services		18- hours			
Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.						
Unit:5	Real Estate Industry		16 hours			
Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment –						

Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Financial Services - Nalini Prava Tripathy, 2017	
2	Financial Institutions and Markets - L.M.Bole 2010	
3		
Books for References		
1	Financial Markets & Institutions - Frederic S. Mishkin 2017	
2	Financial Markets & Institutions – Gorden and Natarajan, 2019	
Related Online Contents		
1	https://youtu.be/MsPgw4FodgE	
2	https://youtu.be/qSPDtYWIKVU	
3	https://youtu.be/-qvrRRTBYAk	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	M	M	S

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

Course code	MARKETING OF HEALTH SERVICES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on health services		Syllabus Version		2020- 21	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Understand healthcare decision making 2. Develop skills in applying marketing strategies 3. Predict the environmental trends and opportunities in the health sector. 4. Comparing about various online health services related to clinical health care. 5. Assessing about various rights and legal aspects related to consumer protection and safety measures. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand and critically and effectively apply a number of tools available to marketing managers in healthcare sector				K2	
2	Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector				K5	
3	Analyse real-life situations and provide solutions to challenges				K6	
4	Assessing various online critical judgment in implementing the marketing strategies in the health care sector				K5	
5	Adapting various legal systems related to consumer rights & protection, promotion agencies and food nutrition's in india				K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Marketing plans for services				18 hours	
Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.						
Unit:2	Hospital services				18 hours	
Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare Marketing Medicare – Thrust areas for Medicare services.						
Unit:3	Marketing Mix for Hospitals				18 hours	
Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals.						
Unit:4	Online Health Services				18 hours	
Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.						

Unit:5	Legal system	16 hours
Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Marketing Health Services : Richard .K. Thomas	
2	Service Marketing : S.M. Jha, 2017	
3	Changing Trends in Health & Nutrition : Sujata, K.Dass, 2016	
4	Teaching Today's Health : David J. Ans Paugh & Gene Ezell, 2015	
Books for References		
1	Marketing for Health services: A framework for communications, evaluation & Total Quality Management : Rod Sheaff, 2015	
2	Service Marketing : Helen Woodruffe, 2018	
3	Service Marketing : P.K. Sinha & S.C. Sahoo, 2016	
Related Online Contents		
1	www.courseerra.org	
2	www.edx.org	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	S	S	M
CO3	M	S	S	M	S
CO4	M	S	S	S	M
CO5	S	S	M	S	S

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

Course code	TRAVEL AND HOSPITALITY SERVICES			L	T	P	C
Core/Elective/ Supportive	ELECTIVE			4			4
Pre-requisite	Basic knowledge on hospitality services			Syllabus Version		2020- 21	
Course Objectives:							
The main objectives of this course are to enable the students to : 1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism 2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management 3. identify the role of managers in the hospitality industry and to highlight their principal responsibilities. 4. Make understand the classification of hotels by physical characteristics. 5. Summarize hospitality services and behavioural profile of users related to hotel marketing in indian perspective.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Apply relevant technology for the production and management of travel and hospitality experiences.			K1			
2	Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.			K2			
3	Create, apply, and evaluate marketing strategies for travel and hospitality destinations and organizations.			K3			
4	Discussing about various hospitality services and its classification of hotels by price level.			K6			
5	Examining the various behavioural profile of users and related to hotel marketing in indian perspective.			K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Introduction			18 hours			
Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.							
Unit:2	Tourist Destination			18 hours			
India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism							
Unit:3	Marketing Mix for Tourism			18 hours			
Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.							

Unit:4	Hospitality Services	18- hours
Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.		
16 hours		
Unit:5	Behavioural profile of users	
Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Tourism and Travel Management – Bishwanath Ghosh, 2017	
2	International Tourism Management – A.K. Bhatia, 2016	
Books for References		
1	Services Marketing – S.M.Jha, 2014	
2	Services Marketing – Dr. P. Natarajan, 2019	
Related Online Contents		
1	https://youtu.be/MsPgw4FodgE	
2	https://youtu.be/qSPDtYWIKVU	
3	https://youtu.be/-qvrRRTBYAk	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	S	M	M	S
CO3	M	M	S	S	S
CO4	S	S	M	M	S
CO5	M	S	S	M	M

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

Course code	FINANCIAL MARKETS AND INSTITUTIONS		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on financial market and Institutions		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Understand the overview of Indian financial system and securities exchange board of India.						
2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds.						
3. Be aware on the non banking financial intermediaries and non bank statutory financial organizations.						
4. Explain investment information and credit rating agency of India Limited.						
5. Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describe Indian Financial System and securities exchange board of India.		K1&K2			
2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.		K2			
3	Explore activities of non-financial banking		K4			
4	Assessing about various investment information and credit rating agency		K5			
5	Identifying about various financial institutions and related to its working and functions		K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction				18 hours	
Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.						
Unit:2	Capital Market				18 hours	
Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Dept Market – Foreign Exchange Market – Derivatives Market.						
Unit:3	Financial Services Institutions				18 hours	
Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).						
Unit:4	Investment Agency				18- hours	
Investment Information and Credit Rating Agency of India Limited (ICRA) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).						

Unit:5	Financial Institutions	16 hours
Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Co.,Ltd.2017	
2	Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India. 2016	
3	Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd., 2018	
Books for References		
1	Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Co., Ltd. 2016	
2	Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons. 2015	
Related Online Contents		
1	https://youtu.be/pY3WeLwGT4s	
2	https://youtu.be/MsPgw4FodgE	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	M	S	S	S	M
CO4	S	S	S	M	S
CO5	M	S	S	M	S

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

Course code	INDIAN STOCK EXCHANGES		L	T	P	C
Core/Elective/ Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on Indian stock exchange		Syllabus Version		2020 -21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Understand the overview of Indian Financial System and securities exchange board of India.						
2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.						
3. Be aware on different platforms for trading of securities of various companies.						
4. Taught about E-commerce Act and Internet Stock Trading.						
5. Summarize about various concepts related internet stock trading features and SEBI functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describe Indian stock exchanges and securities exchange board of India.		K1&K2			
2	Classify and regulate the trading transactions with proper rules and regulations.		K2			
3	Explore activities of the investors of stock exchange		K4			
4	Determining the securities contracts regulation act and important provisions related to SEBI functions workings.		K5			
5	Examining various basic concepts of internet stock trading features		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction		18 hours			
Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities.						
Unit:2	Stock Exchange Regulatory Framework		18 hours			
Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.						
Unit:3	Listing		18 hours			
Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.						
Unit:4	Securities Contracts		18- hours			
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.						

Unit:5	Internet Stock Trading	16 hours
Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd, 2017	
2	Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited. 2016	
3	Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.2015	
Books for References		
1	. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited. 2016	
2	Financial Institutions and Markets – Gorden and Nataraj, 2019	
3		
Related Online Contents		
1	www.udemy.com	
2	https://youtu.be/-MveJRIDdgU	
3	www.nscindia.com	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	M	M
CO3	S	S	M	M	S
CO4	M	M	S	S	M
CO5	M	M	S	S	M

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

Course code	FUTURES AND OPTIONS	L	T	P	C
Core/Elective/ Supportive	ELECTIVE	4			4
Pre-requisite	Basic knowledge on Derivate market	Syllabus Version		2020- 21	
Course Objectives:					
The main objectives of this course are to enable the students to:					
<ol style="list-style-type: none"> 1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house. 2. Understand and value the basic derivatives and their applications in the financial risk management and investment. 3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities. 5. Defining various types of pay off for buyer and identifying commodity markets 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Evaluating the concepts and market mechanics of different types of financial derivatives	K1&K2			
2	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches	K4			
3	Evaluate the instruments that can be used to implement risk management strategies.	K5			
4	Discovering various pay off for buyer of futures and other options like hedging and speculation.	K4			
5	Identifying the evolution of commodity markets and exchanges in india.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Introduction	18 hours			
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.					
Unit:2	Index Derivatives	18 hours			
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.					
Unit:3	Forward contracts	18 hours			
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.					
Unit:4	Pay off for Buyer	18 hours			
Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures					

– Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options.		
Unit:5	Commodity Markets	16 hours
Evolution of Commodity Markets – Commodity markets in India – Newyork Mercantile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd, 2016	
2	Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited. 2017	
3	.Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons. 2018	
Books for References		
1	The Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects 2016	
2	Financial Management : P.V. Kulkarni & B.G. Sathya Prasad 2019	
3	Financial Management : M.Y. Khan & P.K. Jain 2018	
Related Online Contents		
1	www.udemy.com	
2	https://youtu.be/-MveJRIDdgU	
3	www.nscindia.com	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	M	M
CO3	M	S	S	M	S
CO4	M	M	S	S	M
CO5	M	S	S	S	S

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

Course code	FUNDAMENTAL AND TECHNICAL ANALYSIS		L	T	P	C
Core/Elective/Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on Derivate market		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Discovering various concepts based on investments and security analysis.						
2. Define technical analysis and contrast it with fundamental analysis.						
3. Explain the logic behind technical analysis and company analysis.						
4. Discuss the basic tools used by technical analysts.						
5. Explaining the concepts based on moving averages, charts and its related functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Examining various concepts related to investment and approaches to security valuation.				K4	
2	Outline the theoretical contexts of the fundamental and technical analysis				K2	
3	Summarize work on the basic tools used by technical analysts				K5	
4	Determining the various theory and technical analysis related meaning				K5	
5	Evaluate securities by measuring the intrinsic value of stock				K5	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction				18 hours	
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.						
Unit:2	Fundamentals analysis				18 hours	
Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE						
Unit:3	Industry analysis				18 hours	
Industry analysis – meaning – methods - Company analysis – meaning – methods.						
Unit:4	Technical analysis				18 hours	
Technical analysis – meaning – Dow Theory – Elliot Wave Theory						
Unit:5	Moving Averages				16 hours	
Moving Averages – Charts – MACD -relative strengths.						
Unit:6	Contemporary Issue				2 hours	
Online assignment and online seminar						
					Total Lecture hours	90 hours

Books for Study	
1	Investment analysis and portfolio management : Reily. 2016
2	Portfolio management : S.K. Baura. 2013
3	Modern portfolio theory and investment analysis : Elton and Gurbar. 2018
Books for References	
1	Securities analysis and portfolio management : Fischer and Jordan 2018
2	Investment :Jack Clark Francis & Richard w.Taylor. 2015
3	Investment management :V.K.Bhalla. 2016
Related Online Contents	
1	www.tradingcompus.in
2	Learn.tradimo.com
3	www.mooclist.com
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	M	M
CO3	M	S	S	M	S
CO4	M	M	S	S	M
CO5	S	S	M	S	M

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

Course code	PRINCIPLES OF INTERNATIONAL TRADE		L	T	P	C
Core/Elective/Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on International trade		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Be familiar with the process of international and domestic trade procedures.						
2. Form a base of policy framework in international trading with special emphasis on India.						
3. Appraise them of the documentation procedures and its sanctity in international business.						
4. To know more about international investments and factors affecting international investments						
5. Summarize Multinational Corporation and about the Globalizations						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications				K2	
2	Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models				K3	
3	Simplify form the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory				K6	
4	Discussing about various international investments and its limitations, factors affected by investment Indian companies				K6	
5	Summarize concepts based on multinational corporation and about the globalizations				K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction				18 hours	
The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.						
Unit:2	International commodity Agreements				18 hours	
International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.						
Unit:3	Tariff				18 hours	
Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.						
Unit:4	International Investments				18 hours	
International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.						

Unit:5	Multinational Corporation	16 hours
Multinational Corporation – Definition and Meaning – Importance of MNCS – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	International Trade – Theory and Evidence – By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus. 2017	
2	International Trade and Export Management – Francis Cherunilam 2015	
Books for References		
1	International Business – Francis Cherunilam 2016	
2	International Business – P. Natarajan 2019	
3		
Related Online Contents		
1	http://epgp.inflibnet.ac.in.ahl.php?csrno=438 paper no and title P11. International business environment module number and title : MI.Globalization Module Tag: BSE_P11_M1	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	M	M
CO4	M	S	S	M	S
CO5	S	S	M	M	S

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

Course code		EXPORT AND IMPORT PROCEDURE	L	T	P	C
Core/Elective/Supportive		ELECTIVE	4			4
Pre-requisite		Basic knowledge on EXIM	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Learn the export and import trade procedure						
2. Know the functions of export and import promotion council						
3. Learn the role of export and import consultancy like excise procedures						
4. Give an understanding about the export and import warehousing laws and their regulations						
5. Learn the custom practice while importing and documentation related to rules and regulations						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the export and import licensing procedure					K1
2	Understand the functions of export and import promotion council					K2
3	Analyse the knowledge about customs procedure					K4
4	Evaluate the trading procedure					K5
5	Apply the export and import procedure for the given project					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Introduction					18 hours
Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.						
Unit:2	Categories of exporters					18 hours
Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.						
Unit:3	Excise procedure					18 hours
Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.						
Unit:4	Import Trade law in India					18 hours
Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.						

Unit:5	Retirement of Import Documents	16 hours
Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	How to Export and How to Import – Nabhi publications 2017	
2	Export management – P.K. Khurana 2018	
3	Export Management – T.A.S. Balagobal 2019	
Books for References		
1	A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications 2015	
Related Online Contents		
1	https://youtu.be/O0zs6CH-IPc	
2	https://youtu.be/RyiWM0s_7K0	
3	https://youtu.be/gjP0mI7pkgk	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	M	S	S	S	M
CO3	M	M	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	M

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

Course code	INSTITUTIONS FACILITATING INTERNATIONAL TRADE		L	T	P	C
Core/Elective/Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on international trade		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions						
2. Provide information about export promotion in India and related to its agencies.						
3. Support sustainable economic, social and institutional development on international trade						
4. Promote regional cooperation and integration on facilitating the international trade.						
5. Assessing various international monetary fund and international development fund and its features.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.			K3& K6		
2	Understand the conditions of financial markets and its impact in facilitating the international trade			K4		
3	Identifying the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions.			K3		
4	Examine international monetary fund and concepts its principles			K4		
5	Identifying various concepts based on international development association and features			K3		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Export promotion in India			18 hours		
Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards-Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies-Impediments in export promotion.						
Unit:2	Role of RBI in export finance			18 hours		
Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC.						
Unit:3	WTO			18 hours		
World Trade Organization – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms.						

Unit:4	IMF	18 hours
International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs.		
Unit:5	IDA	16 hours
International Development Association (IDA)-Objectives-Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
	Total Lecture hours	90 hours
Books for Study		
1	International Business (Text & cases) : Francis cherunilam. 2016	
2	International Marketing : Rakesh Mohan Joshi. 2015	
3	International Business (Text & cases) : P. Sudha Rao 2016	
Books for References		
1	International Business Environment : Francis cherunilam.2016	
2	Export Marketing : Achaya and Jain. 2013	
3	Export Marketing : B.S. Rathir & J.S. Rathir 2018	
Related Online Contents		
1	NPTEL	
2	SWAMYAM /MOOCs	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	M	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	M	M	S	M

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

Course code	INDIA'S INTERNATIONAL TRADE		L	T	P	C
Core/Elective/Supportive	ELECTIVE		4			4
Pre-requisite	Basic knowledge on export market		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to enable the students to						
<ol style="list-style-type: none"> 1. Understand the international trade environment, strategies and management. 2. Apply concepts, principles and theories to international trade situations. 3. Be aware on the different thinking and viewpoints of diverse cultures. 4. Knowing more about import and export laws related to regulations. 5. Providing information about the global trades towards developing countries facing problems 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Identify the basic difference between inter-regional and international trade		K2 & K6			
2	Apply the legal framework in the real life businesses related to foreign trade regulations in India.		K3			
3	Evaluate India's international trade performance about its objectives and principles.		K5			
4	Identifying various concepts related to imports related to law of protection their rights		K3			
5	Discovering more about global trades and developing countries and major problems faced by sectors.		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Development of Foreign Trade Policy		18 hours			
Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.						
Unit:2	Legal frame work of India's foreign trade		18 hours			
Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.						
Unit:3	India's export trade		18 hours			
India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.						
Unit:4	Imports		18- hours			
Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks						

Unit:5	Global trade and developing countries	16 hours
Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.		
Unit:6	Contemporary Issue	2 hours
Online assignment and online seminar		
Total Lecture hours		90 hours
Books for Study		
1	International Trade and Export Management - Francis cherunilam. 2015	
2	Export Management - T.A.S Balagopal 3. International Trade - M.L. Varma 2016	
Books for References		
1	Global Marketing Management : Keegan 2018	
Related Online Contents		
1	e-PG Pathshala : (Commerce : P.07, M.33)	
2	NPTEL : https://onlinecourses.nptel.ac.in	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	M
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	M	M	S	S	M
CO5	S	M	M	S	S

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

Course Designed By

Dr.M.Sumathy

Professor & Head

Department of Commerce

Bharathiar University , Coimbatore 641 046

sumathivenky2005@gmail.com



Annexure

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



M. Com

Program Code:

Affiliated Colleges Syllabus
(With effect from 2020 - 2021)

MISSION

ELIGIBILITY FOR ADMISSION TO THE COURSE

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

DURATION OF THE COURSE

The course shall extend over a period of two years comprising four Semesters, with two Semesters per year.

COURSE OF STUDY AND SCHEME OF EXAMINATION

The course of study and scheme of examination for the M.Com course shall consist of the following:

