

# M.Com.

## Syllabus

*SCHOOL OF DISTANCE EDUCATION*

## ONLINE MODE

**2022 – 2023 onwards**



**BHARATHIAR UNIVERSITY**

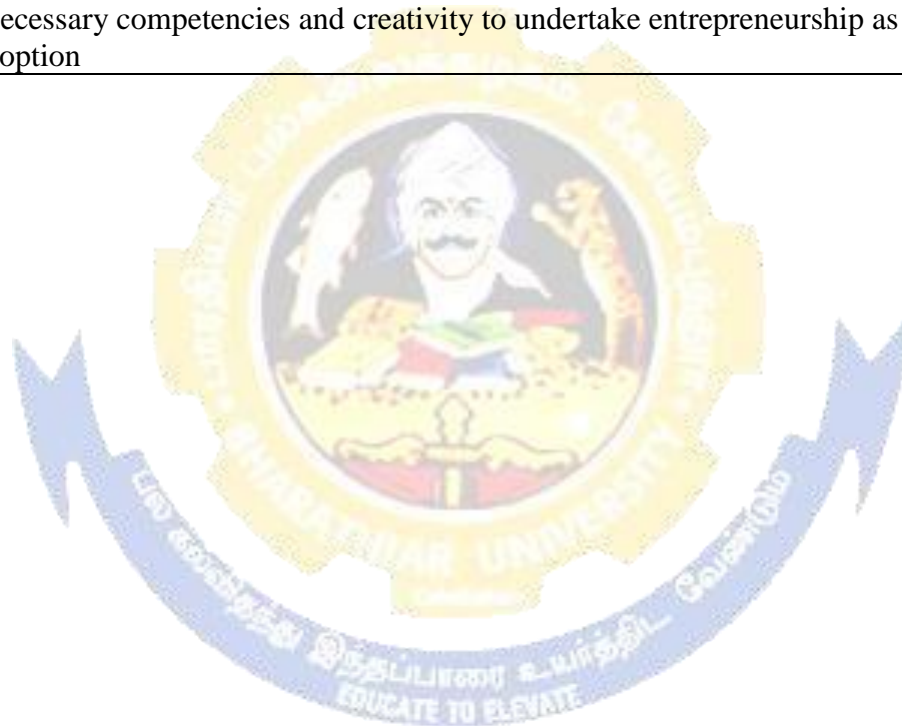
(A State University, Accredited with “A” Grade by NAAC,  
Ranked 15<sup>th</sup> among Indian Universities by MHRD-NIRF,  
Coimbatore - 641 046, Tamil Nadu, India

<b>Program Educational Objectives</b>
The M.Com program describe accomplishments that graduates are expected to attain within five to seven years after graduation
To assume jobs of executive cadre in corporate
To offer investment /finance/tax consultancy and business analytics
To manage firms offering financial services
To pursue research in commerce /Management
To exercise professional skills and values



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

<b>Program Outcomes</b>
On successful completion of the M.Com program
To ensure all round development of personality required for an executive
To build necessary skills concerning commercial theories and applications to business by using business analytics
To obtain practical knowledge in commercial activities by understanding training in commercial and industrial establishments
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
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 2022 – 23 onwards)

<b>Title of the Course</b>	<b>Credit</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>FIRST SEMESTER</b>				
Managerial Economics	4	25	75	100
Corporate Accounting	4	25	75	100
Information Technology in Business	4	25	75	100
Marketing Management	4	25	75	100
Elective I: Financial Markets and Institutions	4	25	75	100
<b>SECOND SEMESTER</b>				
Business Research Methods	4	25	75	100
Business Environment	4	25	75	100
Applied Cost Accounting	4	25	75	100
Human Resource Management	4	25	75	100
Computer Applications: MS Office & Internet - Practical-I	4	40	60	100
Elective II: Indian Stock Exchanges	4	25	75	100
<b>THIRD SEMESTER</b>				
Direct Taxes	4	25	75	100
Management Accounting	4	25	75	100
Financial Management	4	25	75	100
Internet & E-commerce	4	25	75	100
Computer Applications: Tally - Practical-II	4	40	60	100
Institutional Training (Report 40 marks and Viva 10 mks.)	2	50	-	50
Elective III: Futures and Options	4	25	75	100
<b>FOURTH SEMESTER</b>				
Investment Management	4	25	75	100
International Business	4	25	75	100
Principles and Practice of Insurance	4	25	75	100
Industrial Law	4	25	75	100
Elective IV: Fundamental and Technical Analysis	4	25	75	100
	<b>90</b>	<b>630</b>	<b>1620</b>	<b>2250</b>

# First Semester

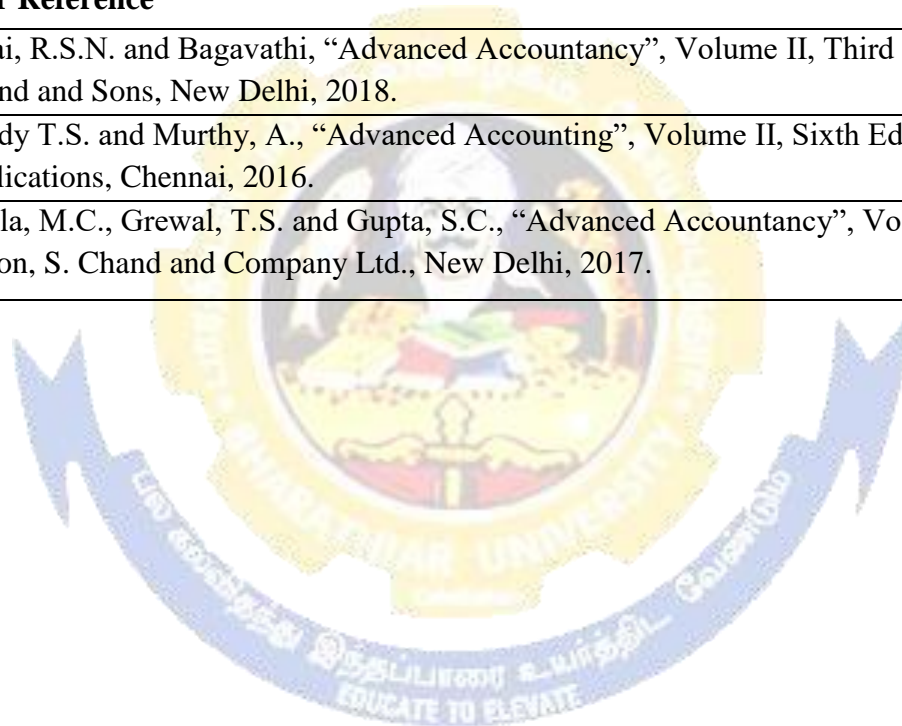
<b>Course code</b>	<b>MANAGERIAL ECONOMICS</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding in economics terminologies</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
the main objectives of this course are to:			
<ol style="list-style-type: none"> <li>1. Familiarize the economic theories and law of variable proportion.</li> <li>2. Make the students to understand the demand determinants.</li> <li>3. Acquire knowledge in production function, cost and revenue and break even analysis.</li> <li>4. Lay a foundation on economic models for demand &amp; supply, pricing decisions.</li> <li>5. Assess the effects of business cycle in a business and industrial sickness.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Managerial Economics- Introduction</b>		
Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization.			
<b>Unit:2</b>	<b>Demand analysis</b>		
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.			
<b>Unit:3</b>	<b>Production Function</b>		
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.			

<b>Unit:4</b>	<b>Pricing and output decisions -different market situations</b>	
Pricing and output decisions in different market situations – Monopoly and Duopoly competition -Perfect and Imperfect - Pricing policies.		
<b>Unit:5</b>	<b>Business cycle</b>	
Business cycle – National income-Monetary and Fiscal Policy – Public finance- Industrial Sickness – causes –remedies.		
	<b>Total Lecture hours</b>	<b>120- hours</b>
<b>Books for Study</b>		
1	Managerial Economics : Maheswari and Varshney, 2012	
2	Managerial Economics : P.L.Metha, 2000	
3	Managerial Economics : G.S.Gupta, 2001	
<b>Books for Reference</b>		
1	Managerial Economics : D.Gopalakrishnan, 2000	
2	Managerial Economics : B.M.Wali & Kalkundrikar, 2010	
3	Managerial Economics : S. Sankaran, 2011	



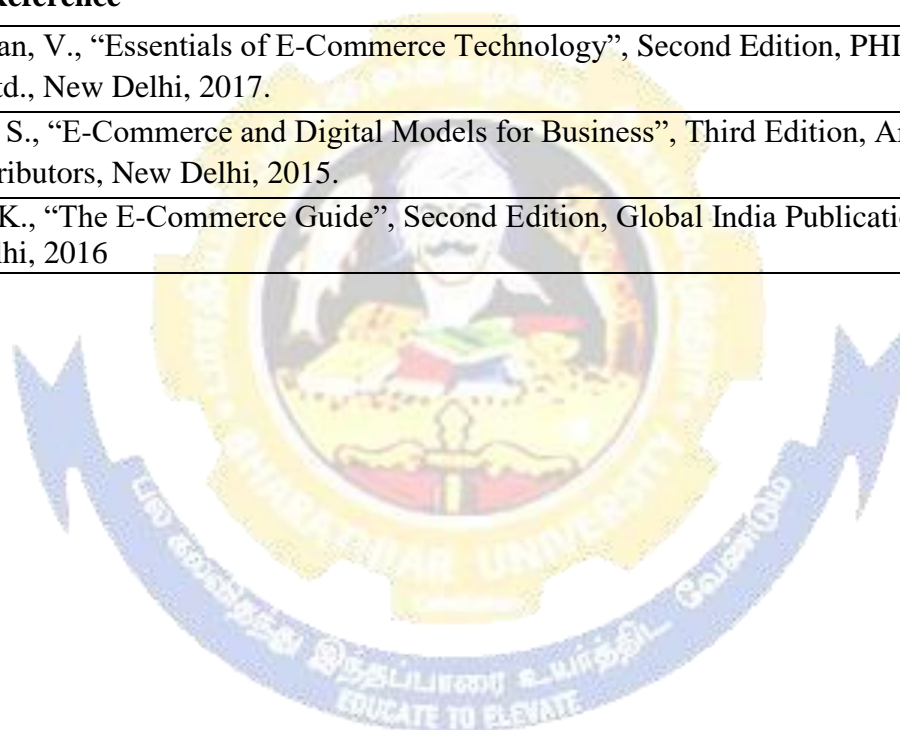
<b>Course code</b>		<b>CORPORATE ACCOUNTING</b>	
<b>Core/Elective/</b>		<b>CORE</b>	
<b>Pre-requisite</b>	<b>Broad knowledge in accounting entries</b>	<b>Syllabus Version</b>	<b>2022 -23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to: <ol style="list-style-type: none"> <li>1. Develop the conceptual framework of corporate accounting.</li> <li>2. Make the students to learn procedure relating to preparation of company final accounts.</li> <li>3. Educate the students to prepare of statement of affairs and liquidator's final statement.</li> <li>4. Impart the knowledge relating to banking and insurance companies.</li> <li>5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Final accounts</b>		
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.			
<b>Unit:2</b>	<b>Amalgamation</b>		
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).			
<b>Unit:3</b>	<b>Liquidation of companies</b>		
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.			
<b>Unit:4</b>	<b>Banking companies and Insurance Companies</b>		
Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only).			

<b>Unit:5</b>	<b>Inflation accounting</b>	
Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting-Environmental Accounting.		
	<b>Total Lecture hours</b>	<b>120- hours</b>
<b>Books for Study</b>		
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.	
<b>Books for Reference</b>		
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.	



<b>Course code</b>	<b>INFORMATION TECHNOLOGY IN BUSINESS</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Need awareness on information technology in business</b>	<b>Syllabus Version</b>	<b>2022 -23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to:			
<ol style="list-style-type: none"> <li>1. Introduce computer hardware to determine software compatibility.</li> <li>2. Recall types of computer systems.</li> <li>3. Learn forward data processing systems.</li> <li>4. Discuss the components of computer system.</li> <li>5. Impart knowledge about E-Commerce basic concepts, and security issues in the Internet.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Hardware and software</b>		
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.			
<b>Unit:2</b>	<b>Types of computer systems</b>		
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.			
<b>Unit:3</b>	<b>Data processing systems</b>		
Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks.			
<b>Unit:4</b>	<b>Components of computer system</b>		
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.			

<b>Unit:5</b>	<b>E-commerce</b>	
E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites .		
	<b>Total Lecture hours</b>	<b>120 hours</b>
<b>Books for study</b>		
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	
<b>Books for Reference</b>		
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	



<b>Course code</b>	<b>MARKETING MANAGEMENT</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding of the marketing and its applications in decision making is required</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to:			
<ol style="list-style-type: none"> <li>1. Enable students to classify types of marketing and modern marketing concept.</li> <li>2. Equip the learners on product planning, appraise pricing system and promotion in the markets.</li> <li>3. Explain the various kinds of channels of distribution and function of middle man.</li> <li>4. Enhance practical applications on advertising media.</li> <li>5. Introduce the agricultural marketing and clarifying market research Vs marketing research</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, students will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Product</b>		
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.			
<b>Unit:3</b>	<b>Channels of Distribution</b>		
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.		
<b>Unit:4</b>	<b>Promotional Mix</b>	
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.		
<b>Unit:5</b>	<b>Marketing Information and Research</b>	
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.		
	<b>Total Lecture hours</b>	<b>120- hours</b>
<b>Books for study</b>		
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	
<b>Books for Reference</b>		
1	Modern Marketing : R.S.N.Pillai & Bagavathi, 2016	
2	Fundamentals of Marketing : William J.Stanton, 2017	
3	Marketing Management : Dr. Radha, 2018	



# **Second Semester**

<b>Course code</b>	<b>BUSINESS RESEARCH METHODS</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic research knowledge and application of statistical tools is needed</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
the main objectives of this course are to:			
<ol style="list-style-type: none"> <li>1. Develop an idea about various research designs and techniques</li> <li>2. Understand sampling techniques of research and its applications</li> <li>3. Emphasis the learners in application of appropriate tools in research</li> <li>4. Make the learners to understand the significance of testing of hypothesis</li> <li>5. Lay a foundation to become familiar in style of preparing research report.</li> </ol>			
<b>Expected Course Outcomes:</b>			
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		
2	Organize and conduct research in a more appropriate sampling method manner.		
3	Develop necessary critical thinking skills in order to evaluate different statistical tools used in research.		
4	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process by testing hypothesis.		
5	Write a research report and thesis.		
<b>Unit:1</b>			
<b>Introduction</b>			
Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis – Research design.			
<b>Unit:2</b>			
<b>Sampling design</b>			
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.			
<b>Unit:3</b>			
<b>Statistical tools</b>			
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.			
<b>Unit:4</b>			
<b>Testing of Hypothesis</b>			
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 $r$ , $t$ 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.		
<b>Unit:5</b>	<b>Interpretation</b>	
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.		
<b>Total Lecture hours</b>		<b>120- hours</b>
<b>Books for study</b>		
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.	
<b>Books for Reference</b>		
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	

<b>Course code</b>	<b>BUSINESS ENVIRONMENT</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>An understanding about ways in which humans interact with the natural world</b>	<b>Syllabus Version</b>	<b>2022 -23</b>
<b>Course Objectives:</b>			
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.			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Industrial Policies and Regulations</b>		
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.			
<b>Unit:3</b>	<b>Economic Systems</b>		
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.			
<b>Unit:4</b>	<b>Technological environment</b>		
Technological environment-Factors Governing Technological Environment Management of Technology - Patents and Trademarks - Financial Institution in India. IFCI-ICICI-IDBI-IIBI-SIDBI-SFC's.			
<b>Unit:5</b>	<b>Globalisation</b>		
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.			
	<b>Total Lecture hours</b>		<b>120- hours</b>

<b>Books for study</b>		
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	
<b>Books for Reference</b>		
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.	

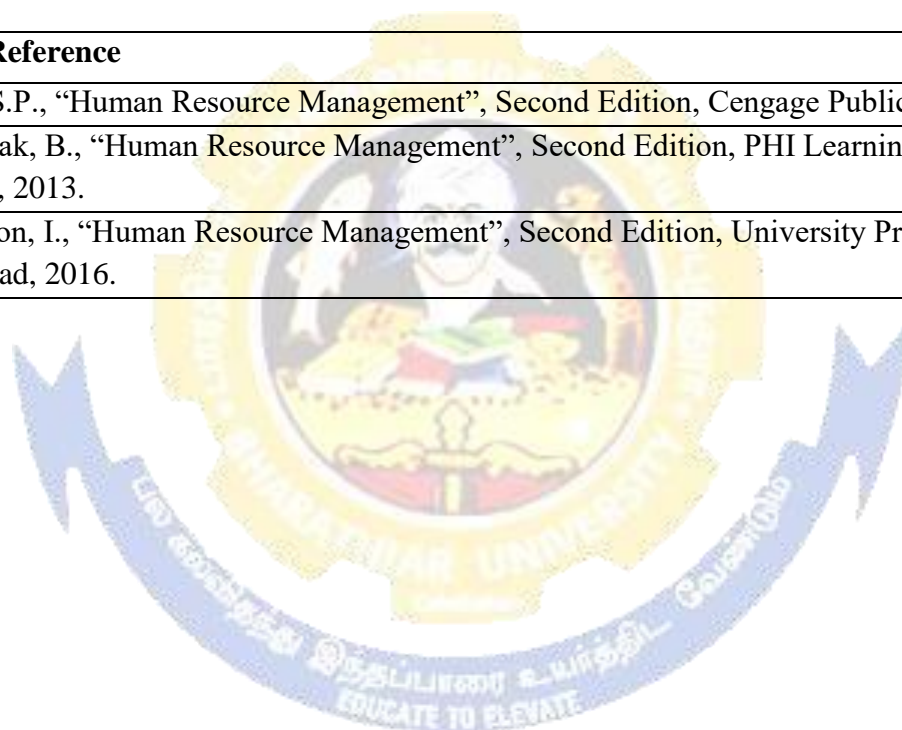
<b>Course code</b>	<b>APPLIED COST ACCOUNTING</b>
<b>Core/Elective/</b>	<b>CORE</b>
<b>Pre-requisite</b>	<b>Broad knowledge in cost accounting</b>
1	Define the classification of cost, methods and techniques
2	Evaluate cost sheet and material and labour control
3	Differentiate cost control and cost reduction tools and techniques
4	Solve labour, overhead and process costing methods
5	Gain hands on experience in reconciliation of cost and financial accounting.

<b>UNIT I</b>	<b>Introduction</b>
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 Quotations.	
<b>UNIT II</b>	<b>Material</b>
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 and Importance- Bin card vs Stores Ledger. Preparation of Stores Ledger by using FIFO and LIFO- Simple average method-Weighted average method	
Labour: Time Rate- Piece rate- points to be noted in wage fixation. Incentives: Meaning and 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.	
<b>UNIT III</b>	<b>Overheads</b>
Overheads: Meaning- Classification-Classification-Allocation-Absorption-Appportionment of Overheads-Methods of Re-apportionment(Simultaneous equation and Repeated Distribution method only)-Computation of Machine Hour Rate-Over Absorption- Under Absorption- Meaning and Causes.	

<b>Unit:4</b>	<b>Process Costing</b>	
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.		
<b>Unit:5</b>	<b>Operating Costing</b>	
Operating Costing: Meaning-objectives-Ascertainment of cost. Reconciliation of cost and financial accounts-need for reconciliation –reasons for disagreement in profit.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	
Online assignment , Group discussion and seminar		
	<b>Total Lecture hours</b>	<b>120 hours</b>
<b>Books for study</b>		
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.	
<b>Books for Reference</b>		
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	

<b>Course code</b>	<b>HUMAN RESOURCES MANAGEMENT</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Understanding of effective interpersonal skills of employees in the organization</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
<p>The main objectives of this course are to:</p> <p>The main objectives of this course are to:</p> <ol style="list-style-type: none"> <li>1. Explain the importance of human resources and their effective management in organizations.</li> <li>2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.</li> <li>3. Outline the current theory and practice of recruitment and selection.</li> <li>4. Describe appropriate implementation, monitoring and assessment procedures of training.</li> <li>5. Explain the importance of the performance management system in enhancing employee performance.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Recruitment and Selection</b>		
Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types.			
<b>Unit:3</b>	<b>Training and Development</b>		
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.			

<b>Unit:4</b>	<b>Discipline</b>	
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.		
<b>Unit:5</b>	<b>Performance Appraisal</b>	
Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline.		
	<b>Total Lecture hours</b>	<b>120- hours</b>
<b>Books for study</b>		
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.	
<b>Books for Reference</b>		
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.	



<b>Course code</b>		<b>COMPUTER APPLICATIONS PRACTICALS I MS Office and Internet</b>	
<b>Core/Elective/</b>		<b>CORE</b>	
<b>Pre-requisite</b>		<b>Hands on training in MS Office is required</b>	<b>Syllabus Version</b> 2022-23
<b>MS WORD</b>			
<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 &amp; 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 &amp; columns</p> <p><input type="checkbox"/> Borders:-top &amp; bottom only</p> <p><input type="checkbox"/> Auto format tables</p> <p><input type="checkbox"/> Change backgrounds 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 10 years, 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 its **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](http://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.

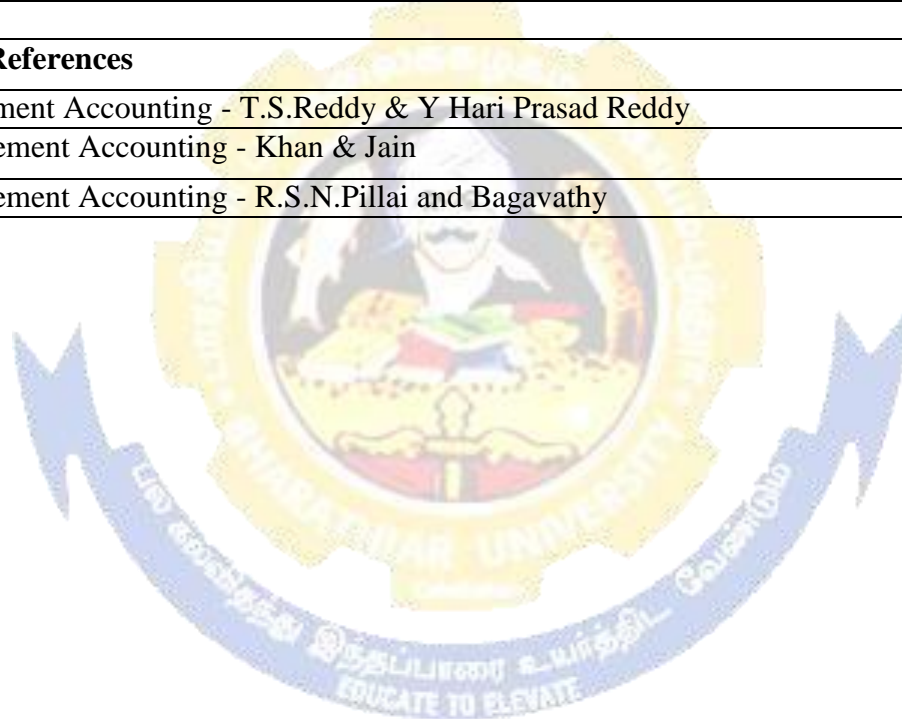


# Third Semester

<b>Course code</b>	<b>DIRECT TAXES</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding of income tax practice and law</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
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.			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Computation of Income</b>		
Computation of Income from Salaries and Income from House property.			
<b>Unit:3</b>			
Computation of Profits and Gains of Business or profession – Calculation of Capital gain.			
<b>Unit:4</b>	<b>Computation of Income from other sources</b>		
Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.			
<b>Unit:5</b>	<b>Income Tax Authorities</b>		
Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.			
	<b>Total Lecture hours</b>		<b>120- hours</b>
<b>Books for Study(s)</b>			
1	Direct Taxes - B.B. Lal		
2	Income Tax Law & Practice - Gaur & Narang		
3	Income Tax Law & Practice - Dr.H.C.Mehorotra		
<b>Books for References</b>			
1	Tax Laws - Dingar Pagare		
2	Income Tax - Bhagavathi Prasad		
3			

<b>Course code</b>	<b>MANAGEMENT ACCOUNTING</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Understand about basic terms and rules of management accounting.</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to: <ol style="list-style-type: none"> <li>1. Know the concept and importance of management accounting.</li> <li>2. Understand the use of accounting tools for generating information for managerial decision making</li> <li>3. Understand various method and technique in managerial accounting.</li> <li>4. Comprehend and practices the established techniques &amp; methods in management accounting.</li> <li>5. Lay on foundation for budgeting and budgetary control.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Ratio Analysis Working &amp; Capital Management</b>		
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.			
<b>Unit:3</b>	<b>Fund Flow statement &amp; Cash Flow Statement</b>		
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.			

<b>Unit:4</b>	<b>Marginal Costing</b>	
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.		
<b>Unit:5</b>	<b>Budgeting &amp; Budgetary control</b>	
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		
	<b>Total Lecture hours</b>	<b>120 hours</b>
<b>Books for Study</b>		
1	Management Accounting - R.K.Sharma & Shashi k.Gupta	
2	Management Accounting - Manmohan Goyal	
3	Management Accounting -S.N.Maheswari	
<b>Books for References</b>		
1	Management Accounting - T.S.Reddy & Y Hari Prasad Reddy	
2	Management Accounting - Khan & Jain	
3	Management Accounting - R.S.N.Pillai and Bagavathy	



<b>Course code</b>	<b>FINANCIAL MANAGEMENT</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Understanding about Finance, management and source of finance.</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
<ol style="list-style-type: none"> <li>1. Understand the concept and importance of financial management.</li> <li>2. Identify various sources of long-term and short-term finance.</li> <li>3. Understand various method and technique for calculating cost of capital.</li> <li>4. Know different types leverages used by the organization.</li> <li>5. Understand various dividend policies followed by organization.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Cost of Capital</b>		
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.			
<b>Unit:3</b>	<b>Leverages</b>		
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.			
<b>Unit:4</b>	<b>Dividend Theories</b>		
Dividend Theories: Walter's model – Gordon and MM's models –Dividend policy -Forms of Dividend – Determinants of dividend policy.			
<b>Unit:5</b>	<b>Working Capital Management</b>		
Working Capital Management–Cash Management–Receivables Management–Inventory Management – Determinants and Computation of Working Capital.			
	<b>Total Lecture hours</b>		<b>120- hours</b>

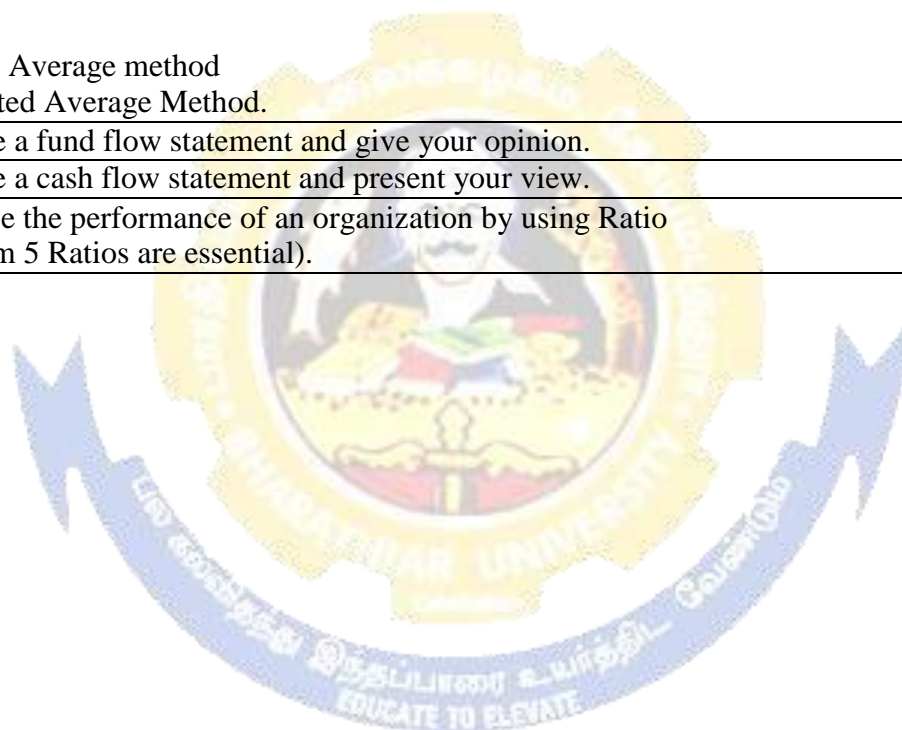


<b>Books for Study</b>	
1	Financial Management - Prasanna Chandra
2	Financial Management - I.M.Pandey
3	Financial Management - Khan & Jain
<b>Books for References</b>	
1	Financial Management - S.N.Maheswari
2	Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
3	Financial Management - Sharma and Shashi K.Gupta

<b>Course code</b>		<b>INTERNET &amp; E-COMMERCE</b>	
<b>Core/Elective</b>		<b>CORE</b>	
<b>Pre-requisite</b>	<b>Understand the role of internet and e-commerce in business</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
<ol style="list-style-type: none"> <li>1. Equip the students with the emerging trends in business.</li> <li>2. Introduce and explore the use of information technology in all aspects of business.</li> <li>3. Understand the relevance of e-commerce in the present scenario.</li> <li>4. Get familiarize with the students cyber world and cyber regulations.</li> <li>5. Understand future internet business in global market.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, intranet and extranet – Technology of internet commerce.			
<b>Unit:2</b>	<b>Business Process</b>		
Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Internet banking – ATM			
<b>Unit:3</b>	<b>Internet frauds</b>		
Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance			
<b>Unit:4</b>	<b>Issues relating to e-commerce</b>		
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.			
<b>Unit:5</b>	<b>Future of Internet commerce</b>		
Future of Internet commerce – Hardware and Software, Trends – Information and application Trends			
	<b>Total Lecture hours</b>		<b>120 hours</b>
<b>Books for Study</b>			
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		

<b>Books for References</b>	
1	E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
2	International Technology in Business - Parameshwaran

<b>Course code</b>	<b>COMPUTER APPLICATIONS PRACTICALS-II : TALLY</b>		
<b>Core/Elective/ Supportive</b>			
<b>Pre-requisite</b>	<b>Hands on training in tally</b>	<b>Syllabus Version</b>	<b>2022- 23</b>
<b>TALLY</b>			
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**

<b>Course code</b>	<b>INVESTMENT MANAGEMENT</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding about investment and portfolio management.</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
<ol style="list-style-type: none"> <li>1. provide a general understanding about investment avenues and personal finance.</li> <li>2. give a broader understanding about behavioral finance and how it equip to decide personal Investment.</li> <li>3. understand the characteristics of securities markets and the instruments traded therein.</li> <li>4. give boarder understanding about fundamental and technical analysis.</li> <li>5. analyze risk and return of securities and manage portfolios of investment.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Capital Market</b>		
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.			
<b>Unit:3</b>	<b>Fundamental and Technical Analysis</b>		
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.			
<b>Unit:4</b>	<b>Investment Alternatives</b>		
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.			
<b>Unit:5</b>	<b>Portfolio Management</b>		
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)			
	<b>Total Lecture hours</b>		<b>120- hours</b>

<b>Books for Study</b>	
1	Investment Management - Francis Cherunilam
2	Investment Management - Khan and Jain
3	Investment Management - Preeti Singh
<b>Books for References</b>	
1	Investment Management - V.K.Bhalla
2	Investment Management - Dr. R.P. Rustogi
3	Investment Management - Radha and Panameshwaran
4	Investment Management - Avadhanl

<b>Course code</b>	<b>INTERNATIONAL BUSINESS</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding about international business, trade and monetary organization.</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
<ol style="list-style-type: none"> <li>1. Introduce the concept of international business.</li> <li>2. Create awareness on the changes in the international business arena.</li> <li>3. Understand the role of global financial markets and instrument.</li> <li>4. Understand the functions of WTO, IMF and IBRD.</li> <li>5. Give various theories of foreign exchange.</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Euro Currency Market</b>		
Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.			
<b>Unit:3</b>	<b>Export marketing</b>		
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.			
<b>Unit:4</b>	<b>India's Imports and Exports</b>		
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.			
<b>Unit:5</b>	<b>Foreign exchange</b>		
Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.			
	<b>Total Lecture hours</b>		<b>120- hours</b>
<b>Books for Study</b>			
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
<b>Books for References</b>	
1	International Business - Subba Rao
2	International Business - C.Jeevanandam 8. Export Marketing - Rother and Rother
3	International Trade & Export Management- Francis Cherunilam

<b>Course code</b>	<b>PRINCIPLES AND PRACTICE OF INSURANCE</b>		
<b>Core/Elective</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding about the concept of insurance and types</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to			
<ol style="list-style-type: none"> <li>1. Give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures</li> <li>2. Understand various types insurance and its policies.</li> <li>3. Create awareness among students on the legal framework of insurance</li> <li>4. Acquired knowledge in health insurance, group insurance products and mediclaim policies</li> <li>5. Aware about IRDA Regulation act 2002</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.			
<b>Unit:2</b>	<b>Life Insurance</b>		
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			
<b>Unit:3</b>	<b>Health Insurance</b>		
Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.			
<b>Unit:4</b>	<b>General insurance</b>		
General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.			
<b>Unit:5</b>	<b>Claims and settlement</b>		
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.			
	<b>Total Lecture hours</b>		<b>120- hours</b>
<b>Books for Study</b>			
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
<b>Books for References</b>	
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

<b>Course code</b>	<b>INDUSTRIAL LAW</b>		
<b>Core/Elective/</b>	<b>CORE</b>		
<b>Pre-requisite</b>	<b>Basic understanding about business regulatory organization and their practice.</b>	<b>Syllabus Version</b>	<b>2022 -23</b>
<b>Course Objectives:</b>			
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.			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Factories Act</b>		
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.			
<b>Unit:2</b>	<b>Trade Unions Act</b>		
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.			
<b>Unit:3</b>	<b>Payment of Bonus Act</b>		
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.			
<b>Unit:4</b>	<b>Social security Legislation</b>		
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.			

<b>Unit:5</b>	<b>Payment of Gratuity Act</b>	
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.		
	<b>Total Lecture hours</b>	<b>120- hours</b>
<b>Books for Study</b>		
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	
<b>Books for References</b>		
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	



**Elective**

<b>course code</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>		
<b>Core/Elective</b>	<b>ELECTIVE</b>		
<b>Pre-requisite</b>	<b>Basic knowledge on financial market and Institutions</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
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.			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Capital Market</b>		
Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Dept Market – Foreign Exchange Market – Derivatives Market.			
<b>Unit:3</b>	<b>Financial Services Institutions</b>		
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).			
<b>Unit:4</b>	<b>Investment Agency</b>		
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).			

<b>Unit:5</b>	<b>Financial Institutions</b>	
Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.		
	<b>Total Lecture hours</b>	<b>120 hours</b>
<b>Books for Study</b>		
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	
<b>Books for References</b>		
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	



<b>Course code</b>	<b>INDIAN STOCK EXCHANGES</b>		
<b>Core/Elective</b>	<b>ELECTIVE</b>		
<b>Pre-requisite</b>	<b>Basic knowledge on Indian stock exchange</b>	<b>Syllabus Version</b>	<b>2022 -23</b>
<b>Course Objectives:</b>			
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.			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
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.			
<b>Unit:2</b>	<b>Stock Exchange Regulatory Framework</b>		
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.			
<b>Unit:3</b>	<b>Listing</b>		
Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.			
<b>Unit:4</b>	<b>Securities Contracts</b>		
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.			

<b>Unit:5</b>	<b>Internet Stock Trading</b>	
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.		
<b>Total Lecture hours</b>		<b>120 hours</b>
<b>Books for Study</b>		
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	
<b>Books for References</b>		
1	. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited. 2016	
2	Financial Institutions and Markets – Gorden and Nataraj, 2019	

<b>Course code</b>	<b>FUTURES AND OPTIONS</b>		
<b>Core/Elective</b>	<b>ELECTIVE</b>		
<b>Pre-requisite</b>	<b>Basic knowledge on Derivate market</b>	<b>Syllabus Version</b>	<b>2022-23</b>
<b>Course Objectives:</b>			
The main objectives of this course are to enable the students to:			
<ol style="list-style-type: none"> <li>1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house.</li> <li>2. Understand and value the basic derivatives and their applications in the financial risk management and investment.</li> <li>3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.</li> <li>4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.</li> <li>5. Defining various types of pay off for buyer and identifying commodity markets</li> </ol>			
<b>Expected Course Outcomes:</b>			
On the successful completion of the course, student will be able to:			
<b>Unit:1</b>	<b>Introduction</b>		
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.			
<b>Unit:2</b>	<b>Index Derivatives</b>		
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.			
<b>Unit:3</b>	<b>Forward contracts</b>		
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.			
<b>Unit:4</b>	<b>Pay off for Buyer</b>		
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.		
<b>Unit:5</b>		
<b>Commodity Markets</b>		
Evolution of Commodity Markets – Commodity markets in India – Newyork Mercantile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange.		
<b>Total Lecture hours</b>		
<b>120 hours</b>		
<b>Books for Study</b>		
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	
<b>Books for References</b>		
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	

<b>Course code</b>		<b>FUNDAMENTAL AND TECHNICAL ANALYSIS</b>		
<b>Core/Elective</b>		<b>ELECTIVE</b>		
<b>Pre-requisite</b>	<b>Basic knowledge on Derivate market</b>	<b>Syllabus Version</b>	<b>2022-23</b>	
<b>Course Objectives:</b>				
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.				
<b>Expected Course Outcomes:</b>				
On the successful completion of the course, student will be able to:				
<b>Unit:1</b>	<b>Introduction</b>			
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.				
<b>Unit:2</b>	<b>Fundamentals analysis</b>			
Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE				
<b>Unit:3</b>	<b>Industry analysis</b>			
Industry analysis – meaning – methods - Company analysis – meaning – methods.				
<b>Unit:4</b>	<b>Technical analysis</b>			
Technical analysis – meaning – Dow Theory – Elliot Wave Theory				
<b>Unit:5</b>	<b>Moving Averages</b>			
Moving Averages – Charts – MACD -relative strengths.				
<b>Unit:6</b>	<b>Contemporary Issue</b>			
Online assignment and online seminar				
	<b>Total Lecture hours</b>			<b>120 hours</b>

<b>Books for Study</b>	
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
<b>Books for References</b>	
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

