

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University) (Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India) Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

SCHOOL OF COMMERCE

M.Com. Finance and Control

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2021-22

Department of Commerce - M.Com (FC)

Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all functions areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Become the full-fledged Accounting and Finance professional
PEO5	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	To become Corporate Secretary
PSO2	Able to become Auditor
PSO3	To become Entrepreneur
PSO4	Enable to become Tax Consultant
PSO5	To become Financial Analyst

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	Critical Thinking	Analyze complex problems critically, conceptualise and solve real time problems, develop and evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health, safety, cultural, societal and environmental factors in the core areas of expertise.
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PO2	Research Skill	Extract information pertinent to unfamiliar problems through literature survey and experiments, able to apply Research Intelligence in investigations and innovations.
PO3	Usage of Technology	Able to use the techniques, skills and modern tools to analyze critically, carry out safe and economical design, conduct experiments and interpret investigations to solve problems.
PO4	Effective Communication	Communicate with the society at large, regarding complex activities confidently and effectively and being able to comprehend and write effective reports and design documentation by adhering to appropriate standards and make effective presentations.
PO5	Individual and Team Work	Possess knowledge and understanding of group dynamics, recognise opportunities and contribute positively to collaborative-multidisciplinary domains, demonstrate a capacity for self-management and teamwork, decision-making, objectivity and rational analysis in order to achieve common goals.
PO6	Project Management	Demonstrate knowledge and understanding of management principles and apply to manage projects efficiently in respective disciplines and multidisciplinary environments after consideration of economic and financial factors.
PO7	Ethics and Values	Acquire professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society.
PO8	Life Long Learning	Engage in lifelong learning and work on career enhancement and adapt to changing personal, professional and societal needs.



NEHRU ARTS AND SCIENCE COLLEGE
(Autonomous)



Reaccredited by NAAC with 'A' Grade, Certified by ISO 9001:2008 & 14001:2004
Recognized by UGC with 2(f) and 12(B) & Affiliated to Bharathiar University
Nehru Gardens, Coimbatore-641 105

Scheme of Examination
M.Com with Finance & Control
PG COURSE WITH PROJECT
(Applicable to the students admitted during Academic the year 2021-2022)

Semester	Course Code	Name of the Course	Instruction	Duration of Examination	Examination Marks			Credits
					CIA	ESE	Total	
I	21PGCFC101	Paper-I Advanced Financial Accounting	7	3	50	50	100	4
	21PGCFC102	Paper-II Managerial Economics	6	3	50	50	100	4
	21PGCFC103	Paper-III Quantitative Techniques	6	3	50	50	100	4
	21PGCFQ101	Practical Paper-I Computer Applications: MS – Office and E- Business	6	3	50	50	100	4
	21PGCFE101/ 21PGCFE102/ 21PGCFE103	Elective Paper-I	5	3	50	50	100	4
			30				500	20
II	21PGCFC204	Paper-IV Corporate Accounting	6	3	50	50	100	4
	21PGCFC205	Paper-V Applied Cost Accounting	5	3	50	50	100	4
	21PGCFC206	Paper-VI Financial Management	5	3	50	50	100	4
	21PGCFC207	Paper-VII Financial Services	5	3	50	50	100	4
	21PGCFQ202	Practical Paper - II Computer Applications: Tally and Internet	5	3	50	50	100	4
	21PGCFE204/ 21PGCFE205/ 21PGCFE206	Elective Paper-II	4	3	50	50	100	4
	21PGCFONLC	Online Course	-	-	-	-	-	-
			30				600	24
III	21PGCFC308	Paper-VIII Accounting for Decision	7	3	50	50	100	4
	21PGCFC309	Paper-IX Business Research Methods	6	3	50	50	100	4
	21PGCFC310	Paper-X Investment Management	6	3	50	50	100	4

	21PGCFQ303	Practical Paper –III Computer Applications: SPSS Accounting Package	6	3	50	50	100	4
	21PGCFT301	Institutional Training	-	-	50	-	50	2
	21PGCFONLC	Online Course	-	3	-	100	100	4
	21PGCFE307/ 21PGCFE308/ 21PGCFE309	Elective Paper-III	5	3	50	50	100	4
			30				650	26
IV	21PGCFC411	Paper-XI International Financial Management	5	3	50	50	100	4
	21PGCFC412	Paper-XII Security Analysis and Portfolio Management	5	3	50	50	100	4
	21PGCFC413	Paper-XIII Direct Taxes	6	3	50	50	100	4
	21PGCFV401	Project Work and Viva Voce	10	-	100	100	200	8
	21PGCFE410/ 21PGCFE411/ 21PGCFE412	Elective Paper-IV	4	3	50	50	100	4
			30				600	24
TOTAL			120				2350	94

List of Elective Papers (Students can choose any one of the paper)

	A	B	C
Paper I / Sem I	21PGCFE101 Financial Markets and Institutions	21PGCFE102 Business Environment	21PGCFE103 Indirect Taxation
Paper II / Sem II	21PGCFE204 Indian Stock Exchanges	21PGCFE205 Strategic Management	21PGCFE206 Modern Banking
Paper III / Sem III	21PGCFE307 Futures and Options	21PGCFE308 Human Resource Management	21PGCFE309 Insurance and Risk Management
Paper IV / Sem IV	21PGCFE410 Fundamental and Technical Analysis	21PGCFE411 Derivatives and Risk Management	21PGCFE412 Entrepreneurship and New Venture Planning


Chairman

**Board of Studies in Commerce
Nehru Arts and Science College
Coimbatore**

Dr. M. Kanagarathinam, Ph.D.
Dean
School of Commerce
Nehru Arts and Science College (Autonomous)
Coimbatore - 641 105.

Course Code	Title		
21PGCFC101	Paper - I Advanced Financial Accounting		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

The course covers advanced financial reporting issues and accounting methods for company accounting. It introduces different types of inter entity relationship and related accounting issues and accounting treatment. Students will learn how to prepare, read and analyze and evaluate the consolidated financial statements based on guidelines provided under relevant Accounting Standards.

Course Outcomes:

CO1	Explain and critically evaluate the principles underlying the accounting of complex transactions relating to business.
CO2	Construct consolidated financial statements
CO3	Knowledge on preparation of reconciliation
CO4	Clarity on preparation of accounting for professionals
CO5	Deconstruct financial reporting standards to determine their structure and basis of conclusions.

Offered by: Commerce

Course Content**Instructional Hours / Week:7**

Unit	Description	Text Book	Chapter
I	Introduction to Financial Accounting - Users of Accounting information - Financial and management accounting	1	1
	Generally Accepted Accounting Principles and the accounting environment - Ethical issues in Accounting. Double entry system: The basics of modern accounting - Trial balance.	1	1
Instructional Hours			20
II	Overview of the Accounting cycle. Accounting for merchandising transactions	1	5
	Measuring Business Income - Preparing Financial statement from the adjusted Trial balance.	1	6
Instructional Hours			25
III	Bank reconciliation statement and its uses for financial control decisions	2	1
	Preparation of Accounts from incomplete records	2	2
	Depreciation, Depletion and amortization - Methods of Depreciation	2	3
Instructional Hours			25
IV	Accounting for non-trading institutions - Income and Expenditure Account - Receipts and Payment Account and Balance Sheet	2	4
	Accounting for Bills of Exchange	2	6
Instructional Hours			20
V	International Accounting Standards - Indian Accounting standards - Indian Accounting Board	2	6
	Responsibility accounting - Human resource accounting - Inflation Accounting - Social Accounting	2	7
Instructional Hours			15
Total Hours			105

Note: Question paper shall cover 40% Theory and 60% Problems

Text Books:

1. Reddy & Murthy, **Financial Accounting**, Margham Publications, Chennai, 2015.
2. Reddy & Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.

Reference Books:

1. Jain & Narang, **Advanced Accounting**, Kalyani Publishers, New Delhi, 2015.
2. Maheshwari & Maheshwari, **Advanced Accountancy**, Vikash Publication, New Delhi, 2000.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	M	L	H	H
CO3	M	M	M	L	M	M	M	H	M	H	M	M	L
CO4	M	M	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC102	Paper - II Managerial Economics		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Enable students gain knowledge on economic theories and its application in business management. Acquire the skills of applying economic tools and techniques in managerial decision making and make them capable of using various concepts in solving business problems confronting to national and international trade policies.

Course Outcomes:

CO1	The Students would gain knowledge on economic theories and its application in enterprise management.
CO2	The students would be clear about the demand and demand forecasting.
CO3	They would master the skills of analyzing the cost concepts.
CO4	Acquire the ability to assess market structure and pricing strategies.
CO5	Analyze the monetary and fiscal policies.

Offered by: Commerce

Course Content**Instructional Hours / Week:6**

Unit	Description	Text Book	Chapter
I	Managerial Economics: Nature and Scope	1	1
	Its relation with other disciplines	1	1
	Roles & Responsibilities of a Managerial Economists	1	2
	Goals of Corporate Enterprises	2	1
	Value of Enterprise	Website	Ref. 1
Instructional Hours		18	
II	Demand Analysis: Meaning, Determinants of Demand, Movements and Shift in Demand, Law of Demand and Types of Demand	3	6
	Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand	3	9
	Demand Forecasting for consumer goods, consumer durables and industrial goods - Demand Distinctions	1	5,6
Instructional Hours		17	
III	Cost and Production analysis: Cost concept and cost functions - Short run and Long run Cost, Cost-output relationship and cost control	3	18
	Production function	3	14
	Break-even analysis, Economies of scale of production	2	5,6
Instructional Hours		19	
IV	Market Structure and Perfect and imperfect competition	2	7
	Price and output decisions in different market situations	2	8,9,10 & 11
	Pricing Policies	1	15
Instructional Hours		18	
V	Business Cycles	1	26

National Income	3	32
Monetary and Fiscal Policy	4	29,36

M.Com with Finance & Control

NASC | 2021

Public finance	3	34
TRIPs, TRIMs and Intellectual Property Rights	5	47
Industrial Sickness - causes and remedies	1	30
Instructional Hours		18
Total Hours		90

NB: Question Paper shall cover 100% Theory

Text Books:

1. S.Sankaran, **Managerial Economics**, by Margham Publications, Chennai, 2015.
2. S.Sankaran, **Business Economics**, by Margham, Publications, Chennai, 2008.
3. S.Sankaran, **Economic Analysis**, by Margham Publications, Chennai, 2009.
4. M. L.Jhingan, **Monetary Economics**, by Vrinda Publications (P) Ltd., Delhi, 2009.
5. Datt & Sundaram, **Indian Economy**, by Sultan Chand & Sons., New Delhi, 1996.

Reference Books:

1. R. L. Varshney and K. L. Maheshwari, **Managerial Economics**, by Sultan Chand and Sons, 2008.
2. P.L.Metha, **Managerial Economics**, by Sultan Chand & Sons, New Delhi, 2014.
3. G.S. Gupta, **Managerial Economics**, by Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2000.
4. D.Gopalakrishnan, **Managerial Economics**, by Himalaya Publishing House, 2012.

Website Reference

1. <https://www.thebalance.com/calculating-the-enterprise-value-of-a-company-357495>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	H	H
CO3	H	M	M	M	M	H	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC103	Paper - III Quantitative Techniques		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Introduce students to the techniques of operations research in business operations and to Provide with basic skills and knowledge of operations research and its application in modern business era. Develop skill of practical application of operations research.

Course Outcomes:

CO1	Define and formulate linear programming problems and appreciate their limitations
CO2	Know the various techniques of operations research
CO3	Apply the techniques used in operations research to solve real life problems
CO4	Develop mathematical skills to analyze and solve integer programming.
CO5	Analyze network model and queuing Theory

Offered by: Mathematics

Course Content**Instructional Hours / Week:6**

Unit	Description	Text Book	Chapter
I	Quantitative approach to managerial decision making. Linear Programming: Simplex Method - Mathematical formulation and solution of minimisation and maximisation problem.	2	4
Instructional Hours			18
II	Transportation: Finding initial feasible solution using Northwest corner rule; Vogel's approximation method and least cost method; Testing optimality using stepping stone method and MODI method; Special cases of unbalanced problem, degeneracy, maximisation objective, multiple solutions and prohibited route.	2	7
Instructional Hours			20
III	Assignment: Hungarian assignment technique; Special cases of unbalanced problem, multiple optimum solutions, maximisation objective and unacceptable assignment	2	8
Instructional Hours			19
IV	Decision models - Game theory - Two person zero sum games - Graphical solution - Algebraic solution - Linear Programming solution - Replacement models - Models based on service life - Economic life - Single / Multi variable search technique - Dynamic Programming - Simple Problem	1	14
Instructional Hours			18
V	PERT/CPM: Networks with one estimate of time; Networks with probabilistic time estimates; Time-cost trade-off; PERT/Cost.	1	16
	Queuing Theory: Elements of a queuing system; Models with Poisson arrival and exponential service rates; Single server and infinite population.	1	13
Instructional Hours			15
Total Hours			90

Note: Question paper shall cover 80% Problems and 20% Theory

Reference Books:

1. S.P. Gupta, **Statistical Methods**, S.Chand & Sons Publisher, New Delhi
2. Jaisankar, **Quantitative Techniques for Management**, Anurag Jain for Excel Books, 2005.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	M	L	H	M
CO3	H	M	M	L	M	H	M	H	M	H	M	M	L
CO4	M	M	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	M	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFQ101	Practical Paper - I Computer Applications: MS Office and E - Business Application		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Acquire knowledge of MS Office products and e-Business Applications

Course Outcomes:

CO1	Know the applications of M.S Word, M.S Excel and M.S Access
CO2	To know about Internet and its application
CO3	Knowledge about e-applications
CO4	Describe Online financial services
CO5	Ability to do online trading

Offered by: Commerce

Course Content**Instructional Hours / Week:6**

Unit	Description	Text Book	Chapter
1	Analyze the union budget and perform the following: a. right alignment ,bold the important words b. Center align the second paragraph and perform italics for the important word. c. change the third paragraph in to two column paragraph Insert page numbers at the bottom, insert data, time and heading in the header section, page break.		
2	Identify a financial organization and prepare an organizational chart of that concern.		
3	Prepare a chart showing the different elements of Indian financial system.		
4	Type a cost audit report and perform the following a. Use format tool bar, wizard and templates. b. Numbering and bullets. Create and apply styles to your documents.		
5	Request a banker to open a current account for your business concern, using letter format.		
6	Using mail merge send share allotment letter to the applicants for the share of a company.		
7	Type your curriculum vitae and perform template and indent the text and take print out		
8	Prepare a questionnaire (minimum 15 questions in your area of specialization finance.) a. Use bullets and numbering b. Check the spelling according to British c. Use thesaurus too replaces a word d. Use drop cap		
9	Prepare a table on balance of payments by using auto format table.		
10	Preparing a document by using special text effects highlight a particular part of your text. Set tab stops and leaders use bullets and numbers wherever necessary. Also use symbol character map and special character page.		

11	<p>Prepare a paper on a current topic which is relevant to your specialization following function is to be performed.</p> <ol style="list-style-type: none"> Use thesaurus command. Customize the spelling and grammar options Finding and replaying text it go to function Headers to footers, page numbers, section breaks, and columns and tablets. Use graphics for extra impact via inserting autoharps, line art object, and word art add a media clip in to your document.
12	Prepare break even chart using chart wizard
13	Prepare a trend analysis of a product of your own choice with year and sale figures which are given.
14	<p>Prepare an excel sheet under the main heading of capital and working capital as the column names and perform the following:</p> <ol style="list-style-type: none"> Select a column and change the number format rupees and paisa format Change the particular range of cells font as bold. Select a row hide it <p>Use short cut key and go to sheet 3 and select a cell</p>
15	Prepare an excel sheet under the main heading of capital & working capital
16	Determine the share price index and movements of 10 companies for 10 days from the newspapers by using the statistical functions of excel present it in a graphical form
17	Prepare a bin card for purchases issues made during the year by using auto format wizard
18	<p>Prepare a cost sheet with supporting evidence also know cost per unit of product</p> <ol style="list-style-type: none"> Use formula function and built in functions. Use pivot tables and charts
19	Determine correlation between demand and price of a product (minimum 10 entries)
20	<p>Prepare a sales budget and perform the following: Use bullets and numbering</p> <ol style="list-style-type: none"> Create a text box frame Change the color line Make it semi transparent Change the height and width of the heading of the text box
21	Using three column format type any five differences between financial management and cost accounting.
22	By using already prepared questionnaire (ms word) prepare a work sheet
23	<p>Collect earning per share and market price of the shares net assets value and turnover of ten different companies from the leading business dailies and enter in a table. Use thesaurus command.</p> <p>Calculate the price earning per share. Copy it in to different sheets in the name of each and every company. Use copying, count functions and statistical functions.</p>
24	Prepare a pay roll for employee's data base of an organization
25	Draft the questionnaire among the students regarding the preference of the product
26	Through net collect share price of 5 companies from 5 different stock exchanges in India. Create a table access and enter the data. Create a font view for each companies share.
27	Gather price quantity description for five products and enter in access table and create an invoice in form design view

28	Gather the details regarding the receipt and payments for 6 months and by using a budget wizard. Prepare a cash budget.
29	Gather Financial Details through Net Regarding five companies and presented in a slide show with animation and transitions (speed and sound).
30	Identify the different products, its process and collect different costs involved in Each process and present it by inserting clip parts, text, table and a chart
31	Collect data on recent development in foreign exchange in India create your presentation by adding text and object to slides. Use data, slide number of other text in a slide footer. You can add, delete or modify information in the footer area of all slides by using the slide master.
32	Create a professional looking organizational chart of a financial institution.
33	Online financial services
34	Online travel services. (Railway reservation) www.irctc.co.in
35	E-Markets, E-Advertising & E-Branding, E-Banking, E-Payment
Total Hours: 90	

Tools for Assessment (50 Marks)

Test I	Test II	Models	Reports	Demonstration	Observation Note	Total
10	10	8	8	8	6	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	M	M	H	H	M	M	M	L
CO4	M	M	M	M	M	H	L	M	M	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE101	Elective Paper - I (A) Financial Markets and Institutions		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Helps the students to understand the role of financial institutions and markets play in the business environment. It would develop a series of applications of principles from finance and economics that explore the connection between financial markets, financial institutions and the economy.

Course Outcomes:

CO1	Knowledge on Sources of Finance
CO2	Understand the concepts of banking and financial institutions
CO3	Gain knowledge on non banking financial intermediaries
CO4	Ability to assess short term financial market
CO5	Capacity to describe Industrial Security Market

Offered by: Commerce**Course Content****Instructional Hours / Week:5**

Unit	Description	Text Book	Chapter
I	Nature and Role of Financial System - An overview of the Financial System	1	1
	Financial Sector Reforms - Reserve Bank of India - Securities and Exchange Board of India	1	1
Instructional Hours		15	
II	Banking Institutions - Commercial and Co-Operative Banks - Non Banking Financial Institutions	1	5
	Small Savings and Provident Funds - Unit Trust of India and Mutual Funds	1	6
Instructional Hours		15	
III	Non Banking Financial Intermediaries - Loan companies - Investment Companies - Hire Purchase Finance - Lease Finance - Housing Finance - Mutual Fund Financial Companies	2	1
	Merchant Banks - Venture Capital Funds Credit Rating - Public Deposits with Non Banking Companies	2	2
	Companies - Non bank Statutory Financial Organization	2	3
Instructional Hours		15	
IV	Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits	2	4
	The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market	2	5
Instructional Hours		15	
V	Industrial Securities Market - International Dimensions of Financial Markets	2	6
	Foreign Exchange Market and Foreign Capital Market	2	7

Instructional Hours	15
Total Hours	75

Text Books:

1. L.M.Bhole, **Financial Institutions & Markets**, Tata McGraw - Hill Publishing Co., Ltd., 2008.
2. Nalini Prava Tripathy, **Financial Instruments and Services**, Prentice Hall of India, 2010.

Reference Books:

1. S. Gurusamy, **Financial Markets and Institutions**, Vijay Nicole Imprints (P) Ltd., 2015.
2. S.Pandian .P, **Financial Services and Markets**, Vikas Publications, New Delhi.
3. Alak Dharmaraj .E, **Financial Services**, S.Chand & Sons Publisher, New Delhi.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H	
CO3	H	M	M	L	M	H	M	H	H	H	M	M	L	
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE102	Elective Paper - I (B) Business Environment		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the transaction of business.

Course Outcomes:

CO1	To understand the elements that shapes the business and economic structure of India
CO2	To comprehend the concept of LPG in business environment
CO3	To analyze the environment of a business from political, technological and social perspectives
CO4	To figure out the information relating to business environment in the present scenario
CO5	Determine Social Responsibilities of Business

Offered by: Commerce

Course Content**Instructional Hours / Week:5**

Unit	Description	Text Book	Chapter
I	Introduction to Business Environment - Objectives - Importance - Characteristics - Types of Environment - Nature and Scope - Relationship between Economic and Non-Economic Environment - Elements of Business Environment.	2	2
Instructional Hours			15
II	Economic Environment: Industrial Policy 1991 -Liberalization - Privatization: Merits and Demerits - Forms of Privatization - Privatization in India - Globalization: Pros and Cons of Globalization -Globalization in India.	1	11
Instructional Hours			15
III	Political Environment: Government and Business Relationship - Different Roles of Government in Indian Economy - State Intervention: Meaning - Objectives - Expansion. Indian Constitution- The Preamble Fundamental Rights	1	4
Instructional Hours			15
IV	Technological Environment: Features - Impact of Technology on Society and Economy - Restraints on Technological Growth - Technology Policy	1	5
Instructional Hours			15
V	Social Environment: Social Responsibilities of Business - Business and Society - Women and Business Opportunities - Financial Support for Women Entrepreneur - Child Labor - Corporate Governance.	2	1
Instructional Hours			15
Total Hours			75

Text Books:

1. Francis Cherunilum, **Business Environment: Text and Cases**, 22nd Revised Edition, Himalaya Publishing House, 2014
2. Justin Paul, **Business Environment**, Tata Mc Grew Hill, 2004.

Reference Books:

1. Sankaran, S., **Business Environment**, Margham Publications, 2013.
2. Premavathy, N., **Business Environment**, Sri Vishnu Publications, 2008.
3. Ashwathappa, K., **Essentials of Business Environment**, Himalaya Publishing House, 2014.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	L	L	L	M	H	M	H	M	H	M	H
CO2		M	H	M	M	M	M	H	H	M	H	L	H	H
CO3		H	M	M	L	M	H	M	H	H	H	M	M	L
CO4		M	H	M	M	M	H	M	M	H	M	M	L	M
CO5		H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE103	Elective Paper - I (C) Indirect Taxation		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Enable students gain knowledge of the provisions of service tax and basic concept of GST in India.

Course Outcomes:

CO1	Impart knowledge on features of indirect taxes
CO2	Enable students understand the concept of service tax
CO3	Ability to calculate Value Added tax liability and input tax credit
CO4	Knowledge VAT procedure
CO5	Capacity to understand the concept of GST

Offered by: Commerce**Course Content****Instructional Hours / Week:5**

Unit	Description	Text Book	Chapter
I	Special features of indirect taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of indirect taxes.	1	1
Instructional Hours			15
II	Service Tax concepts and principles - Charge of service tax - Taxable Service	2	14
	Valuations of Services	3	B.20
	Payment of service tax and filing of returns	3	B.20
Instructional Hours			15
III	Value Added Tax concepts and principles - Calculation of VAT liability including input tax credit	3	B.9
Instructional Hours			15
IV	Small dealers and Composition Scheme	3	B.9
	VAT procedures	Web	1
Instructional Hours			15
V	GST concepts and procedures	Web	1
	GST rates for different products		
	GST e-filing of return		
Instructional Hours			15
Total Hours			75

Note: Question paper shall cover 100% Theory

Text Books:

1. Balachandran, **Indirect Taxation**, Sultan Chand & Co., New Delhi, 2006.
2. Dr. Radha Parameshwaran, **Indirect Tax**, Prassanna Publishers, 2007.
3. Dingare Pagare, **Business Taxation**, Sultan Chand & Co., New Delhi, 2004.

Reference Books:

1. V.S. Datey, **Indirect Taxes**, Taxmann Publications (P) Ltd., New Delhi, 2002.
2. N.S. Govindan, **Indirect Taxes**, Sitaraman & Co. Pvt. Ltd., 2004.

Website Reference(s):

1. www.ctd.gov.in
2. <http://resource.cdn.icai.org/45554bos35641.pdf>
3. http://icmai.in/upload/Students/Syllabus-012/Study_Material_New/Inter-Paper11-New.pdf
4. http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	H	M	M	H	H	H	M	H	L	M	H
CO3	H	M	M	L	L	H	M	H	M	L	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC204	Paper - IV Corporate Accounting		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Aware about corporate accounting in conformity with the provisions of Companies Act understand the method of issue, redemption of share and debentures, and its accounting treatment.

Course Outcomes:

CO1	To know the concepts of issue and redemption of preference shares and dividend.
CO2	Ability to compute managerial remuneration and preparation of final accounts as per schedule
CO3	To understand the treatment of accounting in amalgamation, absorption, reconstruction and holding companies
CO4	Able to prepare accounts of holding companies
CO5	Examine Accounts of Banking and insurance companies

Offered by: Commerce**Course Content****Instructional Hours / Week: 6**

Unit	Description	Text Book	Chapter
I	Issue and Redemption of preference shares - out of profits and out of capital; Acquisition of a business Profit prior to incorporation accounting treatment	1	1
	Underwriting of shares	1	2
Instructional Hours			18
II	Preparation of Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation	1	5
	Managerial remuneration - Issue of Bonus shares - Preparation of Balance Sheet	1	6
Instructional Hours			18
III	Amalgamation - Absorption (Excluding inter - company holdings)	2	1
	External reconstruction - Internal reconstruction (Excluding scheme of reconstruction)	2	2
Instructional Hours			18
IV	Holding company accounts	2	4
	excluding inter-company holdings	2	5
	Liquidation of companies.	1	11
Instructional Hours			18
V	Accounts of Banking companies	2	6
	Insurance Companies	2	7
Instructional Hours			18
Total Hours			90

Note: Question paper will cover 40% Theory and 60% Problems

Text Books:

1. Reddy & Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.
2. Reddy & Murthy, **Advanced Accounting**, Margham Publications, Chennai, 2015.

Reference Books:

1. Jain & Narang, **Advanced Accounting**, Kalyani Publishers, New Delhi, 2015.
2. Maheshwari & Maheshwari, **Advanced Accountancy**, Vikash Publication, New Delhi, 2000.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	M	H	L	M	H	M	H	M	H	M	H	
CO2	M	H	M	H	M	M	H	M	M	M	L	H	L	
CO3	H	M	H	H	L	H	M	L	M	H	M	M	L	
CO4	M	H	M	M	M	H	M	M	M	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC205	Paper - V Applied Cost Accounting		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Acquire knowledge on the basic concepts and processes to determine product costs, interpret cost accounting statements and analyze and evaluate information for cost ascertainment, planning, control and decision making.

Course Outcomes:

CO1	To know the concepts of company accounts
CO2	Ability to compute managerial remuneration and preparation of final accounts as per schedule
CO3	Ability to maintain labour and over head cost
CO4	Knowledge on preparation of process costing
CO5	Prioritize Reconciliation of cost and financial accounting

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Introduction to cost accounting - Meaning and definition - Difference between financial and cost accounting	1	1(1)
	Nature and significance of cost accounting - Methods of costing - Elements of costing	1	1(2)
	Cost concepts fixed cost and variable costs - Preparation of cost sheet and tender	2	2
Instructional Hours			15
II	Material Control: Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory	2	3
	Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing	1	2
	Requisition for stores - Stores Control - Methods of valuing material issue	2	3
Instructional Hours			20
III	Labour: System of wage payment - Idle time - Control over idle time	1	2(5)
	Incentive schemes	2	4
	Labour turnover	2	4
	Overhead - Meaning and classification of overheads Classification according to function - Variability and elements - Steps in overhead accounting - allocation and absorption of overhead	2	5
	Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment Predetermined overhead recovery rates	2	10
Instructional Hours			15
IV	Feature of process costing - Comparison between joint costing and process costing - Process losses - Wastage, Scrap, Abnormal loss, Abnormal gain - Inter process profit equivalent production(Theory only)	2	9
	Joint products and By-products		
Instructional Hours			13

	Reconciliation of cost and financial accounts	2	7
V	Cost audit under companies Act: Characteristics, scope and function of cost audit - Benefits and limitations - Cost audit rules - Cost audit Procedure - cost audit reports.	2	6
Instructional Hours			12
Total Hours			75

Note: Question paper will cover 40% Theory and 60% Problems

Text Books:

1. S.P Jain and K.L Narang, **Cost Accounting**, Kalyani Publishers, New Delhi.Edn. 2014.
2. Dr. A. Murthy & Dr. S. Gurusamy, **Cost Accounting**, Vijay Nicole Imprints Private Limited, Chennai, 2014.

Reference Books:

1. R.S.N. Pillai and V. Bagavathi, **Cost Accounting**, S. Chand and Company Ltd., New Delhi.Edn. 2016.
2. T. S. Reddy & Y. Hari Prasad Reddy, **Cost Accounting**, Margham Publications, Chennai.Edn., 2009.

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	H	M
CO3	H	M	M	M	M	H	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE206	Paper - VI Financial Management		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

The objective of this course is to inform the students about the basic concepts of financial management and contemporary theory and policy in order to make the concepts, theories and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects and economy as a whole.

Course Outcomes:

CO1	Understand the concept of financial management
CO2	Ability to calculate Return on Investment (RoI)
CO3	Knowledge on capital structure
CO4	Knowledge VAT procedure
CO5	Capacity to understand the concept of GST

Offered by: Commerce

Course Content**Instructional Hours / Week:5**

Unit	Description	Text Book	Chapter
I	Financial Management: Meaning, Nature, Scope and Objectives - Role and Functions of financial management	1	1
	Financial decisions - Relationship between risk and return - sources of finance - short- term and Long- term finance - Time value of money	1	1
Instructional Hours			15
II	Cost of Capital: Meaning and Importance - Cost of debt, Preference, Equity and retained earnings weighted average cost of capital	1	5
	Capital budgeting - Techniques - ROI, payback period and discounted cash flow	1	6
Instructional Hours			15
III	Leverages: Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure Net Income Approach	2	1
	Net operating income Approach. MM Hypothesis - Determinants of capital structure- Capitalization	2	2
	Over and Under capitalization - Merits and Demerits.	2	3
Instructional Hours			15
IV	Dividend Theories: Walter's model	2	4
	Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of dividend policy.	2	5
Instructional Hours			15
V	Working Capital Management - Cash Management - Receivables Management	2	6
	Inventory Management - Determinants and Computation of Working Capital.	2	7
Instructional Hours			15
Total Hours			75

Note: Question paper will cover 40% Theory and 60% Problems

Text Books:

1. I.M.Pandey, **Financial Management**, Vikash Publishing House, New Delhi, 2000.
2. M Y Khan & Jain, **Financial Management**, McGraw Hill Education Private Limited, New Delhi, 2015.

Reference Books:

1. S.N.Maheswari, **Financial Management**, Sultan Chand & Sons, New Delhi, 2005.
2. Reddy & Murthy, **Financial Management**, Margam Publications, Chennai. Edn. 2009.
3. Prasanna Chandra, **Financial Management**, Tata McGraw Hill Publishing Company Limited, Noida,
4. Dr.M.Manickam, **Principles of Managerial Finance**, Pearson Education, New York.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	M	M	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	M	M	H	M	M	H	L	H	H	
CO3	H	H	H	M	M	H	M	L	M	H	H	M	L	
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC207	Paper - VII Financial Services		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This course will help the students in deeper understanding of financial system and financial services in particular and their functioning, role in economic development of a country.

Course Outcomes:

CO1	Clarify the ideas on merchant banking.
CO2	Application of mutual funds and other investment schemes
CO3	Exposes the understanding on lease financing and higher purchase
CO4	Examine the function of factoring and credit cards
CO5	Evaluate the methodology of credit rating on corporate deposits and debts

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Merchant Banking - Meaning, Origin and Growth - Merchant Banking in India - Scope of Merchant Banking Services - Organization and management patterns of merchant banks	1	1
	Merchant bank and management of public issues - Role of merchant bankers in maintaining health and creditability of the capital market	1	1
Instructional Hours			15
II	Mutual Fund - Concept and Origin of mutual fund - Growth of mutual fund in India - Mutual Fund Schemes - Money market - Mutual Funds - Institution involved in mutual fund business. Unit Trust of India, Life Insurance Corporation	1	5
	Commercial banks - Entry of private financing companies in mutual fund business - Safety, Liquidity and Profitability of mutual funds - Need for regulation.	1	6
Instructional Hours			15
III	Lease Financing - Need for leasing - types of leasing - Fixation of Lease Rentals - Factors influencing Lease Vs Buy Decision - Accounting treatment for leasing - Growth and prospects of leasing industry in India. Hire purchase.	2	1
	Meaning, concept, growth of hire purchase companies in India - Source of finance - RBI guidelines for hire purchase companies in India.	2	2
	Hire purchase companies and transport industry - problems and prospects of hire purchase - Hire purchase Vs. Leasing	2	3
Instructional Hours			15
IV	Factoring - concept of factoring - Types of factoring mechanism - Factoring in India - Cost and benefits of factoring - Issues involved in factoring business. Credit cards - concept - Evolution of Credit Cards.	2	4
	Varieties of Credit Cards - operational procedure - Acceptance of credit cards from the point of view of bankers, customers, members - Establishments.	2	5
Instructional Hours			15

V	Credit Rating - Objectives - Institutions engaged in credit rating - purpose and procedure of rating for debentures - Fixed deposits - Short-term instruments. Role of CRISIL and ICRA.	2	6
	Venture Capital - Concept and characteristics Origin Growth of Venture capital - Difference between venture capital financing and conventional funding - Venture capital schemes - Legal aspects - Agencies involved in providing venture capital	2	7
Instructional Hours			15
Total Hours			75

Note: Question paper will cover 100% Theory

Text Books:

1. S. Gurusamy, **Financial Markets and Institutions**, Vijay Nicole Imprints (P) Ltd., 2015.
2. M.Y.Khan, **Financial Services**, Tata McGraw-Hill Publishing Company Limited 2007.

Reference Books:

1. L.M.Bhole, **Financial Institutions and Markets**, Tata McGraw - Hill Publishing Co., Ltd., 2008.
2. Nalini PravaTripathy, **Financial Instruments and Services**, Prentice Hall of India, 2010.
3. Samuel L. Hyes, **Financial Services**, Tata McGraw Hill Publishing Company Limited, Noida, UP.
4. NaliniPravaTripathy, **Financial Instruments and Services**, Prentice Hall Pvt Ltd, New Delhi

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	H	H
CO3	H	M	M	M	M	M	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFQ202	Practical Paper II - Computer Applications: Tally and Internet		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This Course provides a complete knowledge on Tally & Internet.

Course Outcomes:

CO1	Understand the functions of Tally
CO2	Ability to maintain accounts
CO3	Able to prepare financial reports
CO4	Support the management in financial decision making
CO5	Examine Maintain bill wise details

Offered by: **Commerce**

Course Content**Instructional Hours / Week: 5**

S.No	Experiment
Tally	
1	Create a Company with all the relevant details
	Create the ledgers under appropriate predefined groups Cash a/c Computer sales a/c Buildings a/c Machinery a/c Furniture a/c Commission received a/c Printer purchase a/c Commission paid a/c
2	Rent received a/c Salary a/c Rent paid a/c Indian bank a/c Wages a/c Sales returns a/c Capital a/c Depreciation a/c Purchase returns a/c John & co. A/c(purchased goods from this company) Ram agency a/c(sold goods to this company)
3	Voucher types By using a minimum of 5 transactions for each of the following vouchers. Take transactions from any advanced accountancy book and prepare the following vouchers: Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher
	Emerald & Co., started a business of home appliances from 1-4 1-4 received cash for capital 5, 00,000 7-4 credit purchases from BPL in no 123: Fridge 100nos at Rs 800 Table fan 100nos at Rs 1000 Mixies 100nos at Rs 1500 Grinders 100nos at Rs 2000 10-4 credit Sales Ram electrical in no 1:

4	<p>Fridge 70nos at Rs 1000 Table fan 70nos at Rs 1500 Mixies 70nos at Rs 2000 Grinders 70nos at Rs 2500 +GST 4% ON TOTAL SALES 10-4 Cash Sales in no 2: Fridge 10nos at Rs 1000 Table fan 10nos at Rs 1500 Mixies 10nos at Rs 2000 Grinders 10nos at Rs 2500 +GST 4% ON TOTAL SALES CASH discount 5% 15-4 Paid cheque to BPL Rs 2, 00,000 15-4 Received cheque from Kelvinator Rs 3, 00,000 Payment made by cash Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000 Wages Rs 7,000, Carriage inward Rs 1500 25-04 Payment made by petty cash Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200 30-4 Journal depreciate 10% on furniture: Prepare Trading Profit and Loss Account and B/s</p>																																				
5	<p>From the below create unit of measurement, stock groups and stock items Find the stock summary: Stock groups: 1. magazine 2. Baby drinks 3. Cool drinks 4. Daily news paper 5. Hot drinks 6. Stationeries 7. Vegetables Stock items:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>Boost</td> <td>25</td> <td>80</td> <td>Nos</td> </tr> <tr> <td>Sports star</td> <td>20</td> <td>15</td> <td>Nos</td> </tr> <tr> <td>Potato</td> <td>260</td> <td>30</td> <td>Kgs</td> </tr> <tr> <td>Star dust</td> <td>20</td> <td>25</td> <td>Nos</td> </tr> <tr> <td>The Hindu</td> <td>503</td> <td>0.25</td> <td>Nos</td> </tr> <tr> <td>Tomato</td> <td>150</td> <td>15</td> <td>Kgs</td> </tr> <tr> <td>Fanta</td> <td>10</td> <td>25</td> <td>Lit</td> </tr> <tr> <td>Dinamalar</td> <td>40</td> <td>2.50</td> <td>Nos</td> </tr> </tbody> </table> <p>MAINTAIN BILL WISE DETAILS</p>	Item	Qty	Rate	Units	Boost	25	80	Nos	Sports star	20	15	Nos	Potato	260	30	Kgs	Star dust	20	25	Nos	The Hindu	503	0.25	Nos	Tomato	150	15	Kgs	Fanta	10	25	Lit	Dinamalar	40	2.50	Nos
Item	Qty	Rate	Units																																		
Boost	25	80	Nos																																		
Sports star	20	15	Nos																																		
Potato	260	30	Kgs																																		
Star dust	20	25	Nos																																		
The Hindu	503	0.25	Nos																																		
Tomato	150	15	Kgs																																		
Fanta	10	25	Lit																																		
Dinamalar	40	2.50	Nos																																		
6	<p>Create bill wise details 1) Raja commenced business with a capital of Rs 10,000 2) Purchased goods from Kumar & co 15,000 Rs. Paid in three installments within 5 days gap 3) Purchased goods for cash 8000 Rs 4) Sold goods to Ratna & co Rs 20,000 amount to be paid in two installment 5) Sold goods for cash for Rs 5000 6) Received cash from Ratna & co 7500 7) Paid to Kumar & co 7500 8) Sold goods for cash 5000</p>																																				

7	<p>Ram Agencies, a Wholesaler Gives the Following information: Opening balances: Capital: 20, 00,000 Cash at bank : 10, 00,000 Cash in hand : 5,00,000 Furniture : 5,00,000 Ram agencies are dealing in trading of pens and pencils. The selling prices are as follows; Pen Rs 35 per dozen PencilRs. 30per dozen Ink pens Rs 140 per dozen. Show the Balance sheet</p>
8	<p>Cost categories and Cost center Nov 1: Purchased Goods from ABC & Co - Rs.15,000 Bangalore branch - 5,000, Chennai branch - Rs.10,000 Allocate the cost to the products: Mouse - Rs.7000, Keyboard- Rs.15,000 2. Sold Goods for Cash Rs 20,000 Bangalore branch-Rs.7,000, Chennai branch-Rs.13,000 Allocate the cost to the products: Mouse –Rs.9000, Keyboard Rs. 11,000 3. Paid To ABC & Co Rs.15,000 4. Salary Paid Rs.3,000 Rs to Salesman Mr.Raj Rs.1600 Mr.Ravi Rs 1400</p>
9	<p>Currencies Calculate forex value On 1-12-sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag (new ref export 1 due dates 7 days) On 15-12 received from foreign customer 2,000 \$ @ 39per \$ plus bank Charge 50 \$ std rate 35 per \$ selling rate 36 \$ buying rate 37 per \$ On 1-12 the rates for pounds are as follows std rate 50 per pound : selling rate 51 per pound :buying rate 52 per pound On 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs 52 per pound. Due days is 15 dayson 20-12 paid to the foreign supplier 1000 pounds at Rs 53 per pound bank charges incurred was Rs 2000</p>
10	<p>Foreign Gain/Loss 01.01.2005 Purchased goods from U.K supplier 1000 £ 02.01.2005 Sold goods to U.S buyer 1,500 03.01.2005 Cash received from U.S buyer 1500 (Selling rate rs.46/\$) 04.02.2005 Paid cash to U.K supplier 1000 (Selling rate Rs 53/ £) Dollar \$: Std rate - 1\$- 43 Rs Sales rate - 1\$- 44 Rs Buying rate - 1\$- 42 Rs Pound £ : Std rate - 1 £ - 51 Rs Sales rate- 1 £- 50 Rs</p>

11	<p>RATIO ANALYSIS Enter the following details comment upon the short term solvency position of the company: Working capital Rs 30,00,492, Cash 14,500, Bank 18,500, Debtors 4,18,260 Creditors 5,29,337, Sales 715252, Purchases 4,03,310, Stock 2,25,982. Net profit?</p>
12	<p>INTERNET</p> <ol style="list-style-type: none"> 1. Create DEMAT Account. 2. Visit any one of the stock exchange website and display the listed share price by using excels. 3. Visit NIC website go to ministry of finance and collect information regarding economic survey and union budget. 4. Download the NPV Calculator and do NPV Calculation 5. Download TT buying and TT selling rules 6. Visit any one of the international capital market website and download the trend of the market and present the report.
Total Hours: 75	

Tools for Assessment (50 Marks)

Test I	Test II	Models	Reports	Demonstrations	Observation Note	Total
10	10	8	8	8	6	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	M	H
CO3	H	M	M	M	M	M	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	M	M	M	M	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE204	Elective Paper - II (A) Indian Stock Exchanges		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Spreading an opportunity to learn about portfolio management strategies, which are adopted by fund managers along with confident knowledge on investment skills to have a directional journey towards specific profiles such as an analysts, portfolio managers etc.

Course Outcomes:

CO1	To know about stock exchanges and its functions
CO2	Understand the concepts of BSE and NSE regulations
CO3	Gain knowledge on listing and non-listing of companies
CO4	Capacity to understand the functions of SEBI
CO5	Application of internet for IPO

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Stock Exchange - Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization	1	6
	Structure - Mode of Organization - Membership - Stock Exchange Traders - Stock Exchange - Trading - Jobbers Vs. Brokers - Stock Exchange Dealings - Trading of Securities.	1	7
Instructional Hours			12
II	Stock Exchange Regulatory Framework - Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957	1	5
	Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges - Demutualization	1	3
Instructional Hours			12
III	Listing - Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading	1	8
	Speculation - Speculation Vs. Gambling - Investors Vs Speculators - Investor Protection.	2	2
Instructional Hours			12
IV	The Securities Contracts (Regulation) Act, 1956 - Important provisions	2	4
	SEBI - Functions and working	2	5
Instructional Hours			12
V	Internet Stock Trading - Meaning and features - Current Scenario- Regulating Internet Stock Trading - IPOs on the Internet - e- IPO	2	6
	E-commerce Act and Internet Stock Trading - Stock Index Futures	2	7
Instructional Hours			12
Total Hours			60

Note: Question paper shall cover 100% Theory.

Text Books:

1. Dr.S.Gurusamy, **Financial Services and Systems**, Vijay Nicole Imprints Pvt. Ltd.,2004
2. Dhanesh Kumar Khatri, **Investment Management and Security Analysis**, Rajiv Beri for Macmillan India Press, 2008.

Reference Books:

1. Dr.Radha, Dr.R.Parameswaran, **Investment Management**, Prasanna Publishers, 2006.
2. M.Y.Khan, **Financial Services**, Tata Mc Graw-Hill Publishing Company Limited.
3. Dr.D.Joseph Anbarasu & Others, **Financial Services**: Sultan Chand & Sons.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1		M	M	L	L	L	M	H	M	H	M	H	M
CO2		M	H	M	M	M	H	H	H	M	H	L	H	H
CO3		M	M	M	L	M	M	M	H	M	L	L	L	L
CO4		M	H	M	M	M	H	M	M	H	M	M	L	M
CO5		H	H	M	M	L	M	M	M	L	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE205	Elective Paper II (B) - Strategic Management		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This course would enable the students to understand the principles on strategy formulation, implementation and control in organization.

Course Outcomes:

CO1	Understand the concept of strategic management
CO2	Inherit skills required for industry analysis
CO3	Acquire nuances of company analysis
CO4	Patronize Responding to shifts in competitive advantages, merger and acquisition
CO5	Respond to the internal and external changes with a view to retain competitive advantage.

Offered by: **Commerce**

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Introduction to Strategic Management :Strategic Management - Meaning and definition, Strategic Management Process - Forming, Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management, Dysfunctions of strategic management.	2	1
Instructional Hours			12
II	Industry Analysis Industry analysis and competitive environment. The macro environment - Demographic, political, social, cultural, technological and global environment -Assessing the impact of general environment. The Micro environment - The competitive environment - The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry.	1	2
Instructional Hours			12
III	Company Analysis : Evaluating company resources - Competitive capabilities - Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Primary and support activities.	3	2
Instructional Hours			12
IV	Strategy and its types: Strategy and competitive advantage - Low Cost Leadership strategies, differentiation .Strategies and Focus strategies.	3	7
	Merger and acquisition - Vertical integration strategies. First- Mover advantages and disadvantages.	4	8
	Strategy and competitive advantage over the Life Cycle.	4	14
Instructional Hours			12
V	Change Management: Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts.	2	10

Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.	3	22
Instructional Hours		12
Total Hours		60

Note: Question paper shall cover 100% theory.

Text Book(s):

1. Robert A. Pitts and David Lei, **Strategic Management** - Building and Sustaining Competitive Advantage, Published by South - Western, Thomas Learning Inc. New Delhi, 2007
2. Francis Cherunilam, **Strategic Management**, Himalaya Publishing House, 2004.
3. John A. Pearce II and Richard B. Robinson, Jr, **Strategic Management - Strategy Formulation and Implementation**, Tata McGraw Hill Co., New Delhi, 2008.
4. R. Srinivasan, **Strategic Management**, Eastan Economy Edition, 2008.

Reference Book(s):

1. Arthur A. Thompson, Jr. and A.J Strickland 111,(2003), **Strategic Management - Concepts and cases**, Tata McGraw-Hill Co., New Delhi.
2. Varahan & Rinky (2014), **Strategic Management**, Himalaya Publication House Pvt. Ltd, New Delhi.
3. Ramasamy and S. Namakumari, **Strategic Planning Formulation of Corporate Strategy**, MACMILLA India Ltd, 2002.

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	H	H	H	M	M	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	M	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE206	Elective Paper II (C) - Modern Banking		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

Acquaint students with knowledge on various financial services provided by banks and enable them understand current issues and emerging trends in modern banking operations.

Course Outcomes:

CO1	Familiarize banking system in India
CO2	Provide knowledge on e-banking
CO3	Understand the concept mobile banking and its functions
CO4	Knowledge on working of ATM
CO5	Understand the concept of Retail Banking products

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Banking - Definition - Banking System - Role of Banks in Economic Development	1	1
	Central Bank - Functions - Credit Control Measures - Role of RBI in regulating and controlling Banks	1	14,15 & 16
Instructional Hours			11
II	E-Banking - Meaning - Benefits - Risk management for E - Banking Internet Banking - Mechanics of Internet Banking - Drawbacks of Internet Banking - Future Outlook	2	38
	Instructional Hours		
III	Mobile Banking - Meaning - Services - Security issues - Telephone Banking - Mechanism - Telephone Banking system - Call centers.	2	38
	Instructional Hours		
IV	ATM - Features - Mechanism - Benefits - Shared ATM Network in India - Electronic Money - Mode of Issue and Implication	1	6
	E-money and Monetary Policy - Policy issues of RBI - Electronic Fund Transfer Scheme - RTGS	1	15
	Debit Card - Credit Card - IMPS - NEFT	1	22
Instructional Hours			12
V	Retail Banking - Products and Services - Its business and composition - Housing Loans - Education loan - Farm loan - Computation of interest Fixed rate - EMI - Value added service	2	35
	Instructional Hours		
Total Hours			60

Note: Distribution of Marks: Theory 100%.

Text Book(s):

1. **Indian Banking**, S. Natarajan. & R. Parameswaran, S. Chand & Sons Publishers, New Delhi, 2007.
2. **Banking Theory and Practice**, Gordon & Natarajan, Himalaya Publishing House, 2007.

Reference Book(s):

1. **Modern Banking of India**, K.C. Sharma, Deep & Deep Publications, 2015.
2. **Banking Law and Practice**, S. N. Maheswary, Kalyani Publishers, 2016.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Quiz	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	L	
CO2	M	H	M	M	M	M	M	M	M	H	L	L	H	
CO3	H	M	L	L	M	H	M	H	M	H	M	M	L	
CO4	M	M	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC308	Paper-VIII Accounting for Decision Making		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

After the successful completion of the course the student should have a thorough knowledge on the management accounting techniques in the business decision making.

Course Outcomes:

CO1	Ability to differentiate Financial, Cost and Management Accounting
CO2	Interpret the Financial Statements
CO3	Analyze the Fund Flow and Cash Flow
CO4	Support the management in financial decisions
CO5	Evaluate Budget and Budgetary control

Offered by: Commerce

Course Content

Instructional Hours / Week:7

Unit	Description	Text Book	Chapter
I	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	1	1(1)
	Meaning and Process of financial statement Analysis and Interpretation	2	2
Instructional Hours			21
II	Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classifications of Ratios.	1	5
	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.	1	5(23)
Instructional Hours			21
III	Funds 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	2	4
	Cash Flow Statement – Comparison between Funds Flow statement and Cash Flow Statement – Uses of Cash flow statement – limitations – Preparation of Cash Flow statement	2	5
Instructional Hours			21
IV	Marginal Costing - Definition of Marginal cost and Marginal Costing – Salient Features – Advantages of Marginal Costing- Limitations –Break even Analysis - Cost-volume-profit Analysis- Application of Marginal costing for Business Decision making	2	7
Instructional Hours			21

V	Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations	1	3(10)
	Classification and Types of Budgets – Sales, Production ,Cost of Production, Purchase and Flexible Budgets – Cash Budget	2	6
	Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.	1	3(12)
Instructional Hours		21	
Total Hours		105	

Note: Question paper shall cover 40% Theory and 60% Problems

Text Book(s):

1. Shashi.K. Gupta & Dr. R.K.Sharma“**Management Accounting**”, Kalyani Publishers, NewDelhi, 2014.

2.Dr.A.Murthy& Dr. S Gurusamy, “ **Management Accounting**”, Vijay Nicole Imprints Pvt. Ltd. Chennai 2013.

Reference Book(s) :

1. Dr. S.N. Maheswari. “**Principles of Management Accounting**”, Sultan Chand & Sons, New Delhi, 2005.

2.T.S. Reddy & Y. Hari Prasad Reddy, “**Management Accounting**”, Margam Publications, Chennai.Edn. 2009.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

PO \ CO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	L	L	M	M	M	L	M	M	M	H	L	M	
CO2	M	L	L	M	M	M	L	M	H	L	M	M	H	
CO3	M	M	L	M	M	M	M	M	H	M	M	M	H	
CO4	M	M	M	L	M	L	M	M	M	M	M	M	M	
CO5	M	M	M	L	L	L	M	M	H	M	M	H	M	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC309	Paper-IX Business Research Methods		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To develop an understanding of the ethical dimensions of conducting applied research.

Course Outcomes:

CO1	Familiar in research process
CO2	Development critical and analytical thinking skills.
CO3	Knowledgeable in various quantitative and qualitative research techniques.
CO4	Develop skills to explore.
CO5	Examine Test of Significance.

Offered by: Commerce

Course Content**Instructional Hours / Week:6**

Unit	Description	Text Book	Chapter
I	Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research	1	1
	Research process Identification, Selection and formulation of research problems – Hypothesis – Research design	1	1
		Instructional Hours	18
II	Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection	1	5
	Interview schedule- Questionnaire – Observation, interview and mailed questionnaire— pilot study and final collection of data	1	6
		Instructional Hours	18
III	Measurement and scaling techniques – Processing and analysis of data	2	1
	Editing and coding – Transcription and Tabulation – Statistical tools used in research	2	2
	Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports	2	3
		Instructional Hours	18
IV	Measures of Central tendency – Standard deviation –Correlation – simple, partial and multiple correlation – Path analysis	2	4
	Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression.	2	5
		Instructional Hours	18

V	Test of significance – ‘t’ Test - large sample and ‘f’Test, test of significance for attributes	2	6
	Analysis of variants – Business forecasting –Exponential smoothing – Chi-square test.	2	7
Instructional Hours		18	
Total Hours		90	

Note: Question paper shall cover 40% Theory and 60% Problems

Text Book(s):

- 1.C.R. Kothari: **Research Methodology (Methods and Techniques)**,New Age International, 2017
2. S.P. Gupta : **Statistical Methods**, Sultan Chand & Sons, New Delhi, 2014.

Reference Book(s)

- 1.Kerlinger, F.N.,& Lee, H.B. (2000). **Foundations of Behavioural Research** (Fourth Edition).
2. Harcourt Inc. Rubin, Allen &Babbie, Earl (2009). **Essential Research Methods for Social Work**, Cengage Learning Inc., USA.
3. Bryman, Alan & Bell, Emma (2011). **Business Research Methods (Third Edition)**, Oxford University Press.

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	M	M	L	L	L	M	H	M	H	M	H	M
CO2	M	H	M	M	M	M	H	H	H	H	L	H	H
CO3	H	H	M	L	M	H	M	H	H	H	M	M	L
CO4	H	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC310	Paper-X Investment Management		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This course explores the theory and practice of investment, covering the topic areas of capital market structure, valuation, and security analysis and portfolio management.

Course Outcomes:

CO1	Value assets such as stocks and bonds
CO2	Manage Investment portfolio
CO3	Optimally Diversify Portfolio
CO4	Allocate investment into stock and bond folios in accordance with a person's risk preference
CO5	Measure approaches and selection of Portfolio construction

Offered by: Commerce**Course Content****Instructional Hours / Week:6**

Unit	Description	Text Book	Chapter
I	Investment – speculation – gambling Investment objectives – Investment process, Investment alternatives	1	1(1)
	Negotiable securities – Non – Negotiable securities – Mutual funds.	2	2
Instructional Hours		16	
II	New Issues Market (Primary market) – Parties involved in the new issues	2	3
	Placement of the issue – pricing of new issues – history of Stock Exchanges in India	2	3
	Functions of Stock Exchange – Regulatory frame work– Meaning – BSE, NSE,OTCEI.	1	5(23)
Instructional Hours		18	
III	Objectives of SEBI – Functions of SEBI	2	4
	SEBI's Role in the Primary Market	2	5
Instructional Hours		20	
IV	Fundamental Analysis – Economic Analysis – Industry analysis – company analysis, Technical analysis – Assumption – Portfolio construction –approaches in Portfolio construction	2	7
Instructional Hours		16	
V	Investment and taxation; tax on interest, dividend, and capital gains. Capital assets and capital gains: Avoidance of tax and tax planning for investment	1	3(10)
	Avoidance of tax and tax planning for investment	1	3(12)
Instructional Hours		20	
Total Hours		90	

Text Book(s):

1. Preeti Singh **Investment Management**, HimalayaPublishing House, 2017.
2. PunithavathyPandian **Security analysis and Portfolio Management**, Vikas Publishing House Private Limited, 2010.
3. V.A.Avadhani**Investment Management**, Himalaya Publishing House, 2014.

Reference book(s):

1. M.Ranganathan&R.Madhumathi, **Investment analysis and Portfolio Management**, Pearson Education (Singapore) Pvt.Ltd., 2006.
2. Prasanna Chandra **Investment Analysis & Portfolio Management**, Tata McGraw Hill, 2010.

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H	
CO3	H	M	M	L	M	H	M	H	H	H	M	M	L	
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFQ303	Practical Paper-III Computer Applications: SPSS Accounting Package		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To assist students to complete their project work independently

Course Outcomes:

CO1	Understand the concept about SPSS
CO2	Knowledge gained on Descriptive statistics
CO3	Able to prepare project analysis work
CO4	Support to complete their project work independently
CO5	Appraise Mann Whitney test

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

S.No	Experiment
Computer Application Practical : SPSS	
1.	Descriptive Statistics
2.	Chi-square
3.	Independent Sample 't' Test
4.	Paired 't' Test
5.	Analysis of Variance (ANOVA)
6.	Karl Pearson Correlation
7.	Spearman Rank Correlation
8.	Regression
9.	Factor Analysis
10.	Kolmogorov and Smirnov test
11.	Mann Whitney U Test
12.	Friedman Rank Test
Total Hours : 90	

Tools for Assessment (50 Marks)

Test I	Test II	Report	Creative Thinking	Lab Performance	Observation Note	Total
10	10	8	8	8	6	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	M	M	H	H	H	M	H	L
CO4	M	M	H	M	M	H	M	H	H	M	M	L	M
CO5	H	H	M	H	L	M	H	M	M	H	H	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21PGCFT301	Institutional Training	
Semester: III	Credits: 2	CIA: 50 Marks

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's 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 taken along with the III Semester Internal Marks.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE307	Elective Paper - III (A) Futures and Options		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To understand and value the basic derivatives and their applications in the financial risk management and investment.

Course Outcomes:

CO1	To acquire knowledge in future market
CO2	To understand options and types
CO3	To acquire the skill of future and forward contract
CO4	To knowledge of pay off by buyer
CO5	To know about importance of commodity market in India

Offered by: Commerce

Course Content**Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Futures: Markets - Contracts Trading - Margin - Clearing house and clearing margins - Future & options	2	5
Instructional Hours			15
II	Options: Introduction, Types - Difference between Options and Futures Option- Valuation and Pricing - Factors Determining - Option prices - Binomial model - Hedging option Portfolios in practice.	1	5
Instructional Hours			21
III	Future and Forward contracts - Limitations of forward markets - Advantages of futures.	2	4
	Futures terminator options - Options terminator , Call options and Put option	1	2
Instructional Hours			15
IV	Pay off for buyer (long futures) of futures - pay off for seller (short futures) of futures - Hedging, speculation and arbitrage	2	4
	Options pay off - pay off profit for buyer of call option - pay off profit for writer of call options. Hedging and speculation in options.	2	4
Instructional Hours			15
	Commodity markets in India - Newyork Mercantile Exchange- London Metal Exchange , Chicago Board of Trades	2	6
	Tokyo Commodity Exchange, Chicago Mercantile Exchange.	2	7
Instructional Hours			15
Total Hours			75

Note: Question paper shall cover 100% theory

Text Books:

1. **Financial Management:** M. Y Khan and P.K Jain.
2. **Financial Services and Markets:** Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd.

Reference Books:

1. **Financial Services:** M.Y.Khan, Tata McGraw-Hill Publishing Company Limited

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	H	M	H	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	H	M	M	M	H	M	M	L
CO4	M	H	M	M	M	L	M	L	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE308	Elective Paper - III (B) Human Resource Management		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To understand the nature of human resources and it's significant to the organization.

Course Outcomes:

CO1	To understand the concept of Human Resource Management and qualities of HR Manager.
CO2	Knowledge gained about recruitment and selection process.
CO3	Familiar with the concepts of organization conflicts and motivation process
CO4	Acquire the skill of discipline
CO5	Impart the knowledge on training methods

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	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 HR Manger.roles of a HR Manager	1	7
Instructional Hours			15
II	Human resources Planning- Job analysis - Role analysis - Selection and Recruitment - Testing - Interview - Placement training - Promotion - Performance Appraisal - Job Evaluation and merit rating - Job Satisfaction and Morale (theories of motivation)	1	6
Instructional Hours			15
III	Human behavior process - Perception learning - Motivational and personality development - definition of learning - Learning theories - Concept - The meaning of human motivation - Comprehensive stages - Main determinants of personality - Theories of personality - Group dynamics and Internal Organization	2	4
Instructional Hours			15
IV	Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance	2	7
Instructional Hours			15
V	Training & Development - Principles of Training - Assessment of training needs - On the Job Training Methods - Off the Job Training Methods - Evaluation & Effectiveness of Training Programmes.	2	4
	Talent Management - Role of HR in Talent Management - Efficiency of Talent Management.	2	8
Instructional Hours			15
Total Hours			75

Note: Question paper shall cover 100% theory

Text Books:

1. L.M.Prasad. **Human Resource Management**, Sultan Chand & Sons, New Delhi,2016.

Reference Books:

1. P.C.Tirupathi, **Personnel Management & Industrial Relations**, Sultan Chand & Sons, New Delhi,2006.
2. S.S.Khanka, **Human Resource Management**, S.CHAND, New Delhi.
3. Keith Darvis, **Human Behaviours at work**, McGraw Hill Higher Education.
4. C.B.Memoria, **Personnel Management**, Himalaya Publishing House.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	M	H	M	H	L	H	H
CO3	H	M	H	L	M	H	M	H	M	L	M	M	L
CO4	M	H	M	M	H	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE309	Elective Paper - III (C) Insurance and Risk Management		
Semester: III	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

The course consists of types of risks, risk management, Life and General Insurance

Course Outcomes:

CO1	To create awareness among students on various insurance policies and the procedures followed on availing policies
CO2	Gain knowledge on risk management
CO3	Understand the concept of Indian insurance industry
CO4	Impart knowledge on fire insurance
CO5	Prioritize Miscellaneous Insurance and aviation insurance

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Introduction to Risk Management : The Concept of Risk - Risk Vs Uncertainty - Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk, Systematic Risk	1	5
	Classifying Pure Risks - Methods of Handling Pure Risks - Risk Management Process - Risk Financing Techniques - Risk Management Objectives - Risk Management Information System (RMIS) - Risk Control	1	5
Instructional Hours		15	
II	Risk Management by Individuals: Factors affecting individual demands for insurance	1	6
	Risk Management by Corporations - Corporate Risk Management Process - Types of Risk Managing Firms	1	6
Instructional Hours		15	
III	Growth and Development of Indian Insurance Industry- Regulations of Insurance Business and the Emerging Scenario	1	7
	Introduction to Life and General Insurance - Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract - Kinds of Insurance Policies - Premium Determination - Life Policy Conditions	1	7
Instructional Hours		15	
IV	Fire Insurance - Fire Insurance Contracts - Fire Insurance Coverage - Policies for Stocks - Rate Fixation in Fire Insurance - Settlement of Claims	1	7
	Marine Insurance: Marine Insurance Contract - Types of Marine Insurance - Marine Cargo Losses and Frauds - Settlement of Claims	1	7
Instructional Hours		15	
V	Miscellaneous Insurance: Motor Insurance - Employer's Liability Insurance - Personal Accident and Sickness Insurance	2	4
	Aviation Insurance - Burglary Insurance - Fidelity Guarantee Insurance - Engineering Insurance - Cattle Insurance - Crop Insurance	2	8
Instructional Hours		15	
Total Hours		75	

Text Books:

1. Gupta, P.K. (2015). **Insurance and Risk Management**. New Delhi, Himalaya Publishing House.

Reference Books:

1. Mishra, M.N. and Mishra, S.B. (2012). **Insurance Principles and Practice**. New Delhi, S. Chand and Sons
2. Periasamy (2011). **Insurance Principles and Practice**. New Delhi, Himalaya Publishing House

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO													
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	M	M	M	H	M	H	L	H	H	
CO3	H	M	H	L	M	H	H	H	M	L	M	M	L	
CO4	M	H	M	M	H	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	L	M	L	M	H	M	L	L	

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC411	Paper - XI International Financial Management		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

- Financial management provides a foundation of the main topics in financial economics covering selected topics in corporate finance and asset pricing. In corporate finance we will be discussing capital budgeting, valuation, capital structure, and payout policy.
- In asset pricing we will be studying the risk and return trade off, the Capital Asset Pricing Model, market efficiency, and derivative securities.

Course Outcomes:

CO1	Knowledge on applications of options in financial management
CO2	Ability to identify international investment risk factors.
CO3	Capability to measures cost of capital, financial leverage to form long-term financial market.
CO4	Ability to relate capital investment decisions and financial policies
CO5	Value of FOREX Derivatives

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	International Financial Management - An overview - Importance - Nature and Scope	1	1
	International flow of Funds - Balance of payments - International monetary system	1	1
Instructional Hours			15
II	Markets for Foreign Exchange - Foreign Exchange market - Feature - Spot and Forward market - Exchange Rate Mechanism - Exchange rate determination in the Spot and Forward markets	1	5
	Factors Influencing Exchange Rate - Market for currency futures and currency options Hedging with currency futures and options.	1	6
Instructional Hours			15
III	International Investment decision - Foreign Direct Investment	2	1
	International Capital Budgeting - International Portfolio Investment	2	2
	Meaning - Benefit of International Portfolio Investment - Problem of International Investment.	2	3
Instructional Hours			15
IV	International Financial decisions - Overview of the International Financial Market - channels for International flow of funds	2	4
	Role and functions Multilateral Development banks - international banking - functions - credit creation - Control of International Banks		
	International Financial Market Instruments - Short-term and Medium-term instruments - Management of short-term funds Management of Receivables and Inventory - Factors behind the Debt Crisis	2	6
Instructional Hours			15
V	Foreign Exchange Exposure and Risk Management - Types of Exposure: Translation Exposure -Methods of Translation	2	6

and Hedging; Transaction Exposure - Meaning; Economic Exposure - Determinants and Management (Theory); Country Risk Analysis.		
FOREX Derivatives - Derivatives in the Forex Market: Foreign Currency Forwards; Currency Futures; Foreign Currency Options; Currency and Interest Rate Swap	2	7
	Instructional Hours	15
	Total Hours	75

NOTE: Question Paper shall cover 100% Theory

Text Books:

1. **International Financial Management**, A.K.Seth, Galgotia Publishing Company, 2000.
2. **International Financial Management**, V.Sharan, Prentice-Hall of India Private Ltd, 2010.

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	M	M	M	H	M	M
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	H	M	M	M	H	M	M	L
CO4	M	H	M	M	M	M	M	L	H	M	L	L	M
CO5	H	L	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC412	Paper - XII Security Analysis and Portfolio Management		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50Marks

Course Objective:

To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India.

Course Outcomes:

CO1	Ability to identify the investment avenues
CO2	Knowledge on reducing risk
CO3	Maximization of profit
CO4	Knowledge of securities from financial institutions
CO5	Appraise Needs and Problems of Portfolio revision

Offered by: Commerce

Course Content**Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Nature and scope of Investment Management - Financial and economic meaning of Investment Importance of Investment management -	1	1
	Types of Investment		
	Investment alternatives - Choice and Evaluation - Risk and return	1	1
Instructional Hours			15
II	Securities Markets: Financial Market - Segments - Types - Participants in financial Market - Regulatory Environment, Primary Market -	3	1
	Methods of floating new issues, Book building - Role of primary market.		
	Regulation of primary market, Stock exchanges in India - BSE, OTCEI, NSE, ISE, and Regulations of stock exchanges - Trading system in stock exchanges - SEBI.	3	1
Instructional Hours			15
III	Fundamental Analysis: Economic Analysis - Economic forecasting and stock Investment Decisions - Forecasting techniques.	3	1
	Industry Analysis : Industry classification, Industry life cycle	3	2
	Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.	3	3
	Instructional Hours		
IV	Concept of Portfolio Management - Objectives of Portfolio Management - Portfolio Management Process, targeting, designing - Auditing and revising portfolios	1	5
	Portfolio Theory - Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory (APT)	1	6
	Instructional Hours		
V	Portfolio analysis: Evaluation of securities and choice of securities for inclusion in the portfolio - Measuring return and risk	2	1
	Portfolio Selection - Capital Asset pricing model - Portfolio revision - Need and problems - Methods of revision - Portfolio Evaluation	2	6
	Instructional Hours		

Instructional Hours	15
Total Hours	75

NOTE: Question Paper shall cover 100 % Theory

Text Books:

1. V.K.Bhalla - **Investment Management** - Security Analysis & Portfolio Management, S. Chand & Company Ltd, New Delhi, 15th Edition, 2009.
2. Samir K Baura, J.R. Varma and V. Ragnathan - **Portfolio Management**, 2001.
3. Donald E.Fischer & Ronald J.Jordan, **Security Analysis & Portfolio Management**, PHI Learning., New Delhi, 8th edition, 2011.

Reference Books:

1. William.F.Sharpe.GordenJ.Alexander Jeffery, V.Bailey, **Investment**, Prentice Hall of India Pvt., 2007

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	M
CO3	H	M	M	L	M	H	M	M	H	H	M	M	L
CO4	H	H	M	M	M	H	M	M	M	M	M	L	M
CO5	M	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFC413	Paper - XIII Direct Taxes		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To enable the students to understand the concepts of direct tax, know the procedures of residential status and attain the skill of computing tax liability for different persons.

Course Outcomes:

CO1	Understand the concept of source of income.
CO2	Ability to identify the residential status.
CO3	Knowledge on deduction.
CO4	Compile to calculate tax liability.
CO5	Evaluate the Methods of computing GST.

Offered by: Commerce**Course Content****Instructional Hours / Week: 6**

Unit	Description	Text Book	Chapter
I	Income Tax Act - Definitions - Person - Income - Agricultural Income - Assessee	1	1
	Previous year - Assessment year - Residential Status - Scope of Total income - Income exempted from tax	1	1
		Instructional Hours	18
II	Computation of Taxable Salary Income	1	5
	Computation of Taxable Income from House property	1	6
		Instructional Hours	18
III	Computation of Taxable Business Income	2	1
	Computation of Taxable Professional Income	2	2
	Tax Treatment for Capital Gain	2	3
		Instructional Hours	16
IV	Computation of Income from other Sources - Set-off and carry forward of losses	2	4
	Computation of Total Taxable Income - Deductions u/s Section 80	2	5
		Instructional Hours	20
V	GST, Meaning objectives - Types of GST - Methods of computing GST	2	6
	Role of Government in Promotion of GST in India	2	7
		Instructional Hours	18
		Total Hours	90

NOTE: Question Paper shall cover 40 % Theory and 60% Problem

Text Books:

1. **Income Tax Law and Practice** - V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Kalyani publishers, 2019
2. **Income Tax Law and Practice** - N. Hariharan, Vijay Nicole imprints private limited, Chennai, 2019.

Reference Books:

1. **Income Tax Law and Practice** - N. Hariharan, Vijay Nicole imprints private limited, Chennai, 2019.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	M	M	M	H	M	M
CO2	M	H	M	M	M	M	H	H	H	H	L	H	H
CO3	H	H	M	L	M	H	M	H	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFV401	Project Work and Viva Voce		
Semester: IV	Credits: 8	CIA: 100 Marks	ESE: 100 Marks

Project Work Guidelines:

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

Fist Review	20 Marks
Second Review	20 Marks
Third Review	20 Marks
Documentation, Preparation & Implementation	40 Marks

100 Marks

3. End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner	
Internal Examiner	60 Marks
Record & Presentation	
Viva-Voce Examination	40 Marks

(Jointly given by the external and internal examiner) 100 Marks

Course Code	Title		
21PGCFE410	Elective Paper - IV (A) Fundamental and Technical Analysis		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

To enable the students to understand the concepts of direct tax, know the procedures of residential status and attain the skill of computing tax liability for different persons.

Course Outcomes:

CO1	Ability to identify investment avenues
CO2	Knowledge on fundamental and economic analysis
CO3	Acquire knowledge of bond analysis
CO4	Ability know technical and efficient market theory
CO5	Determine Moving Averages

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Investment - Meaning - Importance - Security analysis - Risk and Return	1	4
	Various approaches to security valuation	1	2
		Instructional Hours	12
II	Fundamentals and Economic analysis - Market analysis - Politico - Economic analysis - Economic cycle - Asset Bubbles.	2	2,3,4
			Instructional Hours
III	Bond analysis - return and systematic risk - Unsystematic risk.	1	9,10
			Instructional Hours
IV	Technical analysis and Efficient market theory - Basic principles of Technical analysis - Elliot ware theory - Mathematical Indicators	3	11
	Efficient market theory- random walk theory-Forms market efficiency- EMH Vs Fundamental Technical analysis	3	12
		Instructional Hours	12
V	Moving Averages - Charts	4	6
	MACD - Relative strengths	4	7
		Instructional Hours	12
		Total Hours	60

NOTE: Question Paper shall cover 100 % Theory

Text Books:

1. Denold E. Fischer and Renold J.Jordan - **Securities Analysis and Portfolio Management**. Sixth Edition, 2002.
2. Raghu Palat - **Fundamental Analysis for Investors**, Vision Book Pvt Ltd, New Delhi, 2018.
3. S.Kavin - **Securities Analysis and Portfolio Management**, PHI Learning Pvt Ltd, Delhi, 2015.
4. Jack Clark Francis & Richard w.Taylor - **Management of Investment** , McGraw-Hill, 1998

Reference Books:

1. Denold E. Fischer and Renold J.Jordan - **Securities Analysis and Portfolio Management**. Sixth Edition, 2018.
2. Periasamy (2011). **Insurance Principles and Practice**, New Delhi, Himalaya Publishing House

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	M	M	M	H	M	M
CO2	M	H	M	M	M	M	H	M	L	H	L	H	H
CO3	L	M	M	L	M	M	M	H	M	H	M	M	L
CO4	M	H	M	M	M	H	L	M	H	M	M	L	M
CO5	H	M	M	M	L	M	M	M	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE411	Elective Paper - IV (B) Derivatives and Risk Management		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This course explores the theory and practice of derivatives and risk management.

Course Outcomes:

CO1	Familiar with different financial impudent
CO2	Ability to analyze swap risk
CO3	Skill to manage on Risk Management
CO4	Knowledge on derivatives
CO5	Influencing Operational Risk Measurement

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Introduction to Derivatives - Definition of derivatives products - Advantages of Derivatives market	1	7
	Participants in derivatives market, economic forever of derivatives market.	1	5
Instructional Hours			12
II	Swaps - The basic swap structure - Fixed rate - Currency swap - Currency coupon swap.	2	7
	Risk Specific to uses - Methods to reduce Swap risk International Bank Capital rules and swaps.	2	7
	Convertible Debentures - Convertible preference shares.	1	4
Instructional Hours			12
III	Basic risk concepts - Definition - Types of risks - Analysis of Risk and uncertainty - Risk evaluation approaches	2	4
	Risk Management and new financial products managing financial risks - Risk Optimization capitalizing on risk.	2	4
Instructional Hours			12
IV	Role of derivatives - credit risk Management - tools of analysis - Working for credit risk analysis - Exchange risk management Strategies in global financial market.	2	6
	Instructional Hours		
V	Operational Risk Measurement - Components - Reducing operational risk	1	6
	Measurement and Management of political risks - Country Risk Analysis.	1	5
Instructional Hours			12
Total Hours			60

NOTE: Question Paper shall cover 100 % Theory

Text Books:

1. Preeti Singh **Investment Management**, Himalaya Publishing House, 2017.
2. Punithavathy Pandian **Security analysis and Portfolio Management**, Vikas Publishing House Private Limited, 2010.
3. V.A.Avadhani **Investment Management**, Himalaya Publishing House, 2014.

Reference Books:

1. M.Ranganathan & R.Madhumathi, **Investment analysis and Portfolio Management**, Pearson Education (Singapore) Pvt.Ltd., 2006.
2. Prasanna Chandra **Investment Analysis & Portfolio Management**, Tata McGraw Hill, 2010

Tools for Assessment (50 Marks)

CIAI	CIA II	CIA III	Assignment	Case study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

H - High; M - Medium; L - Low.

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	H	H	M	M	H	M	H	L	H	H
CO3	M	M	H	L	L	L	H	H	M	L	M	M	L
CO4	M	H	M	M	H	H	M	M	H	L	H	L	M
CO5	H	H	M	M	L	L	M	L	M	H	M	L	L

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
21PGCFE412	Elective Paper - IV (C) Entrepreneurship & New Venture Planning		
Semester: IV	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective:

This course aims to provide necessary inputs for entrepreneurial effort and planning to start a new venture and to enable them to investigate, understand and internalize the process of setting up a business.

Course Outcomes:

CO1	To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.
CO2	To understand the concept of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.
CO3	To write effective business plans for establishing and managing any business
CO4	To know how to skills among students to rise the funding for the business from different sources for a startup venture.
CO5	To form a business entity in the light of the legal and regulatory framework in India.

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges	1	1
Instructional Hours			14
II	Entrepreneurship Development and Leadership: Types of startups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.	1	2
Instructional Hours			12
III	New Venture Planning: Methods to initiate ventures; Acquisition- Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan- benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures.	2	3
Instructional Hours			12

IV	Financing Venture: Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital-process; Sources of financing for Indian entrepreneurs	2	2
Instructional Hours		12	
V	Special Issues for Entrepreneurs: Legal issues – Forming business entity, considerations and criteria, requirements for formation of a Private/Public Limited Company, intellectual property protection- patents, trademarks and copyrights – importance for startups, legal acts governing business in India; Opportunities and challenges; Entrepreneurship.	1	6
Instructional Hours		10	
Total Hours		60	

Text Books:

1. Arya, K. (2016). **Entrepreneurship: Creating and Leading an Entrepreneurial Organization.** Pearson.
2. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). **Entrepreneurship.** McGraw Hill Education

Reference Books:

1. Galindo, C. R. (2018). **The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business.** CreateSpace Independent Publishing.
2. Ramachandran, K. (2014). **Entrepreneurship Development: Indian cases on Change Agents.** Tata McGraw Hill.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Case Study	Snap Talk	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	M	H	M	H	L	H	H
CO3	M	M	H	L	L	H	H	H	M	L	M	M	L
CO4	M	H	M	M	H	H	H	M	H	L	M	L	M
CO5	H	H	M	M	L	L	M	L	M	H	M	L	L

H - High; M - Medium; L - Low.

Course Designed by	Verified by HOD	Checked by	Approved by