



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - 3.64 CGPA)

Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, Tamil Nadu, India

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REGULATIONS 2023-24 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

M.Com CA Degree

(For the students admitted during the academic year 2023-24 and onwards)

PROGRAMME: M.COM (CA)

Eligibility A candidate who has passed any B.Com related UG Degree is eligible. B.Com(CA) /B.Com /B.Com(IT) /B.Com (E-Commerce) /B.Com(PA)/B.Com(Finance) /B.Com (B&I) /BBM /B.C.S (C.A) /B.Com (C.S) /B.Com (C.S & C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Master of Commerce with Computer Applications Degree Examination of this College after a Course of study of Two Academic Years.

PROGRAMME EDUCATIONAL OBJECTIVES

The Curriculum is designed with the following objectives in order to connect the skills of the students with the ever-changing business scenario:

1. To enable the learners about the role of finance, technology and its social obligation in the globalized environment.
2. To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.
3. To enable the professional competence in the managerial and entrepreneurial skills to start or run a business or to play a significant and responsible role in the business.
4. To exhibit decision- making skills conforming to sustainable business practices and upholding business ethics and human values in challenging environments.
5. To embed research knowledge in the minds of learners for pursuing research as career in academics and industry.
6. To equip with emerging techniques, skills and tools for computing proficiency of the learners.



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PROGRAMME OUTCOMES

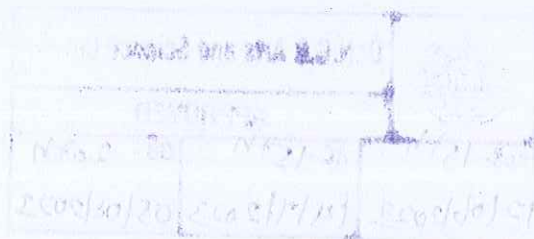
On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To enable the students to acquire professional knowledge over Commerce and Computer related subjects.
PO2	To impart knowledge in advanced recent concepts and applications in various fields of commerce and to demonstrate an in-depth understanding of technical and quantitative aspects related to Finance, Information technology and marketing.
PO3	To embed practical knowledge in the minds of students through industrial visits and various training programmes.
PO4	To empower students to carryout action –oriented researches in commerce and computer applications.
PO5	To train the students in team work, lifelong learning and continuous professional development.



Credit distribution:

Subjects	No. of Papers	Credit	Semester No.
Core	14	57	I- IV
Extra Departmental Course (EDC)	1	4	II
Discipline Specific Elective (DSE)	4	16	I-IV
Core Practical	4	8	I- IV
Internship	1	2	III
Project Viva Voce	1	5	IV
TOTAL CREDITS		92	



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CURRICULUM

PROGRAMME NAME-M. Com CA

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
235IB2A1CA	Core - I	Human Resource Management	5	-	-	3	25	75	100	4
235CO2A1CA	Core - II	Managerial Economics	5	-	-	3	25	75	100	4
235CR2A1CB	Core - III	Advanced Corporate Accounting	5	1	-	3	25	75	100	4
235CM2A1CA	Core - IV	Python Programming for Business	5	1	-	3	25	75	100	5
235CM2A1CP	Core Practical I	Python Programming	-	-	4	3	40	60	100	2
235CO2A1DA	DSE - I	Consumer Behaviour	4	-	-	3	25	75	100	4
235CM2A1DA		Software Design and Testing								
235CM2A1DB		Financial Markets and Services								
Total			24	2	4	-	-	-	600	23


 BoS Chairman/HoD
 Department of Commerce (CA)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048

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APPROVED		
15th 12/6/2023	AC - 15th 14/7/2023	20th 05/08/2023



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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
	Second Semester									
235CM2A2CA	Core - V	Advanced Financial Management	5	-	-	3	25	75	100	4
235CO2A2CA	Core - VI	Direct Tax	5	1	-	3	25	75	100	4
235CM2A2CB	Core - VII	Relational Database Management System	5	-	-	3	25	75	100	4
235CM2A2CP	Core Practical II	RDBMS Practicals	-	-	4	3	40	60	100	2
234DA2A2EA	EDC	Business Analytics	5	-	-	3	25	75	100	4
235IB2A2DB	DSE -II	Digital Marketing	4	-	-	3	25	75	100	4
235CM2A2DA		Information Security								
235CM2A2DB		Merchant Banking and Financial Services								
	Total		24	1	4	-	-	-	600	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
235CO2A3CA	Core -VIII	Business Research Methods	5	-	-	3	25	75	100	4
235CM2A3CA	Core - IX	Applied Cost Accounting	5	1	-	3	25	75	100	4
235CM2A3CB	Core - X	Marketing Management	5	1	-	3	25	75	100	4
235CM2A3CC	Core -XI	Software Project Management	5	-	-	3	25	75	100	5
235CO2A3CP	Core Practical-III	Statistical Tools for Research	-	-	4	3	40	60	100	2
235CM2A3CT	IT	Internship	-	-	-	3	40	60	100	2
235CO2A3DA	DSE -III	Services Marketing	4	-	-	3	25	75	100	4
235CM2A3DA		Data Mining and Data Interpretation								
235CM2A3DB		Financial Derivatives								
Total			24	2	4	-	-	-	700	25



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
235CM2A4CA	Core - XII	Accounting for Management	5	-	-	3	25	75	100	4
235CM2A4CB	Core - XIII	Java programming	3	-	-	3	25	75	100	2
235CM2A4CC	Core-XIV	Setting up of business entities	4	-	-	3	25	75	100	3
235CM2A4CV	Core-XV	Project Viva Voce	-	-	12	-	100	100	200	8
235CM2A4CP	Core Practical - IV	Java Programming Practicals	-	-	2	3	40	60	100	1
235CO2A4DA	DSE -IV	International Marketing	4	-	-	3	25	75	100	4
235CM2A4DA		Big Data Analytics								
235CM2A4DB		Fin Tech Services								
Total			16	-	14	-	-	-	700	22
Grand Total			-						2600	92



DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

Semester I (Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A1DA	Consumer Behavior
2	235CM2A1DA	Software Design and Testing
3	235CM2A1DB	Financial Markets and Services

Semester II (Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235IB2A2DA	Digital Marketing
2	235CM2A2DA	Information Security
3	235CM2A2DB	Merchant Banking and Financial Services

Semester III (Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A3DA	Services Marketing
2	235CM2A3DA	Data Mining and Data interpretation
3	235CM2A3DB	Financial Derivatives

Semester IV (Elective IV)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A4DA	International Marketing
2	235CM2A4DA	Big Data Analytics
3	235CM2A4DB	Fin Tech Services



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EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S.No.	Course Code	Course Name
1	225CM2ASSA	Retail Marketing
2	225CM2ASSB	E- Commerce Technology



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M.Com. CA (Students admitted during the AY 2023-24)

PG REGULATION (R5)
(2023-24 and onwards)
(OUTCOME BASED EDUCATION WITH CBCS)

Effective from the academic year 2023-24 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of Programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications, Cognitive Systems, Artificial Intelligence and Machine Learning and Cyber Security and Data Analytics etc.

1.2 Programme: Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2023-2025 refers to students belonging to a 2-year Degree programme admitted in 2023 and completing in 2025.

1.4 Course: Refers to component of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

a) **Core Courses** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) **Extra Departmental Course (EDC):** A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.



c) **Discipline Specific Elective Course (DSE):** Elective courses are offered under main discipline/ subject of study.

d) **Internship/Industrial Training (IT)**

Students must undertake industrial / institutional training for a minimum of 15 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

e) **Project Work:** It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

f) **Extra credits** Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

g) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

3. DURATION OF THE PROGRAMME

M.Sc. / M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

5. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course as follows,

Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) :	25 Marks
End Semester Exams (ESE)	: 75 Marks
Total	: 100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	5
2	Model (All 5 Units) (On completion of 85 th working day)	5
3	Attendance	05
4	Library Usage	05
5	Skill Enhancement *	05
Total		25

Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1



Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation, Seminar and Assignment.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> • Engagement in class • Listening Skills • Behaviour
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> • Identification of the problem • Case Analysis • Effective Solution using creativity/imagination
3	Field Study	<ul style="list-style-type: none"> • Selection of Topic • Demonstration of Topic • Analysis & Conclusion
4	Field Survey	<ul style="list-style-type: none"> • Chosen Problem • Design and quality of survey • Analysis of survey



5	Group Discussion	<ul style="list-style-type: none"> • Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	<ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation
13	Assignment	<ul style="list-style-type: none"> • Content and Style • Spelling and Grammar • References



ii) Distribution of External Marks

Total	:	75
Written Exam	:	75

Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60

i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05
Total		40

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10
Total		60

Practical examination shall be evaluated jointly by Internal and External Examiners.

A) Mark Distribution for Project

Total	:	200
Internal	:	80
External	:	120

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	30
2	Review II	40
3	Attendance	10
Total		80



ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	100
2	Viva -voce	20
Total		120

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

6. Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3rd semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. Out of 2 NPTEL proposed courses, **at least 1 course** should cover content/syllabus of exempted core paper in 3rd semester.

Mandatory

The exempted core paper in the 3rd semester should be submitted by the students for approval before the end of 2nd semester

Credit transfer will be decided by equivalence committee



S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

NPTEL Courses to be carried out during semester I - II.					
S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 rd Semester
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	
Class Advisor		HoD		Dean	

7. Internship/Industrial Training

Mark Distribution for Internship/ Industrial Training

Total	:	100
Internal	:	40
External	:	60

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5
Total		40



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ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	20
Total		60

Internship/ Industrial training shall be evaluated jointly by Internal and External Examiners.

9. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.

A student is permitted to earn a maximum of 10 extra Credits during the programme period.

A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
Advanced Learner Course (ALC)*	2

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Self study Course

A pass in the self study courses offered by the department.

The candidate should register the self study course offered by the department only in the III semester.



CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

CA/ICSI/CMA(Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/
State / National/ International.

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Development of model/ Products /Prototype /Process/App/Registration of Patents/
Copyrights/Trademarks/Sponsored Projects /Consultancy

Representation in State/National level celebrations

State / National level celebrations such as Independence day, Republic day Parade,
National Integration camp etc.

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships

***Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



QUESTION PAPER PATTERN

CIA Test I : [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5= 04 Marks	MCQ	25 Marks	Marks secured will be converted To 5 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks			

CIA Test II/ Model [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ		
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	75 Marks	Marks secured will be converted To 5 mark
Section - C	5 x 8 = 40 Marks			
Section - D	1 x 10 = 10 Marks	Compulsory Question		

End Semester Examination [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	75 Marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	5 x 8 = 40 Marks		
Section - D	1 x 10 = 10 Marks	Compulsory Question	



Course Code	Course Name	Category	L	T	P	Credit
235IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The importance of human resource management.
- The role and functions of the various human resource activities in an organization.
- The necessity of retaining the Employees.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Highlight the importance of Human resource management in an organization.	K2
CO2	Describe the process of job analysis and recruitment.	K2
CO3	Interpret the concept of placement & employee training.	K3
CO4	Infer the issues in training, appraising and compensating internal employees.	K4
CO5	Explain the concept of job satisfaction and stress management.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2					✓
CO3	✓			✓	✓
CO4					✓
CO5	✓				✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Human Resource Management 12 h

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager - Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation - Recent techniques in HRM.

Case study on Qualities of HR Manager

Unit II Job analysis & Recruitment 12 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping.

Case study on Job analysis

Unit III Placement & Employee Training 12 h

Placement and induction-Concept of placement and induction - Objectives - Advantages- Steps to make induction effective. Employee training: Concept -Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

Case study on Training and development

Unit IV Performance Appraisal & Job Evaluation 12 h

Performance appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job evaluation: Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing strategic pay plans - Pay for performance and financial incentives - Benefits and services.

Case study on Performance appraisal



Unit V Job Satisfaction & Employee Relations

12 h

Job satisfaction – Concept – Measurement – Determinants – Quality of work life – Concept – Measure – Dimension – Principles. Employee relations: Building positive employee relations – Safety, health and risk management–Management of stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management.

Case study on Employee Equality

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question)

Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018, "Human Resource Management", 8th Edition, Himalaya Publishing House, New Delhi.

References

- 1 Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010, "Human Resource Management", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management", 15th Edition, Pearson, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- realize the importance of a managerial economist.
- analyze demand, cost, decide production and determine price.
- assess the influence of macroeconomic factors in managerial decision making.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	execute well the role of a managerial economist.	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	be responsive to dynamic macroeconomic factors in business.	K3
CO5	analyze international trade considerations in business decisions.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓				
CO3	✓	✓		✓	✓
CO4	✓	✓	✓		✓
CO5	✓		✓		✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Managerial Economics 9 h

Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Social Responsibility – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise - Case study on Goals of Corporate Enterprises.

Unit II Demand Analysis and Forecasting 11 h

Demand Function – Demand Function for a Business Manager – Demand Distinctions - Law of Demand – Elasticity of Demand – Application of Price Elasticity of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods - Case study on Law of Demand.

Unit III Cost, production and Price Analysis 12 h

Cost Concepts – Cost-output Relation in Short-run and Long-run – Economies of Scale – Cost Control – Break-Even-Point (BEP) Analysis and its Application – Production Function and Managerial Use of Production Function - Pricing Policies – Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions - Case study on Pricing.

Unit IV Macro Economics for Management 14 h

Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy – Case study on Fiscal Policy.

Unit V International Economics 14 h

International Trade: Features, Advantages and Disadvantages - International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade - TRIPS, TRIMS and IPR - Case study on comparative cost theory.



Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section C: Compulsory question for case studies.

Text Books

- 1 Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
- 2 Dr. Ahuja. H.L., 2014, "Business Economics", Eleventh Edition, S.Chand and Company Pvt. Ltd., New Delhi.

References

- 1 Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
- 2 Dr. Sankaran. S, 2015, "Business Economics", Margham Publication.
- 3 Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai.
- 4 Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts, principles and practices of company accounts in accordance with statutory requirements.
- The financial statements of Joint Stock Companies, Banking and Insurance companies
- The emerging Accounting Practices

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	Summarize the final accounts of companies	K5
CO5	Categorize the concept of consolidated inflation accounting statement	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓		✓	✓	✓
CO5		✓	✓	✓	✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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Total Credits: 4
Total Instruction Hours: 72 h

Syllabus

Unit I Amalgamation , Absorption and Reconstruction 14 h

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction (Excluding inter-company holdings) - Case studies relating to External Reconstruction.

Unit II Consolidated Balance Sheet As Per AS 21 15 h

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Holdings - Case studies relating to Holding companies.

Unit III Accounts of Banking and Insurance Companies 15 h

Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Case studies relating to Banking Companies.

Unit IV Final Accounts of Companies 14 h

Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration - Case studies relating to Final Accounts of Companies.

Unit V Inflation and Emerging Accounting Practices 14 h

Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS - Case studies relating to IFRS.



Note: Distribution of Marks Problems 80% and Theory 20%.

Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies).

Text Books

- 1 Maheswari. S.N and Suneel. K. Maheshwari, 2020, "Corporate Accounting", 5th Edition, Vikas Publishing House, New Delhi.
- 2 Wilson. M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai

References

- 1 Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts", 18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
- 2 Gupta R. L. and Radhasamy, 2020, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
- 3 Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
- 4 Reddy T.S. and Murthy. A, 2020, "Corporate Accounting", Margham Publications, Chennai



Course Code	Course Name	Category	L	T	P	Credit
235CM2A1CA	PYTHON PROGRAMMING FOR BUSINESS	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the knowledge of OOPs Concepts through python
- the emerging applications of relevant field using Python
- advanced programming features in Python to solve industry standard problems.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the principles of Python and acquire skills in programming in python	K2
CO2	illustrate the process of structuring the data using lists, dictionaries, tuples and sets.	K2
CO3	make use of Class, Inheritance, method overriding, data encapsulation	K3
CO4	analyzing the usage of packages and Dictionaries	K4
CO5	categorize and cleaning dataset and using the visualization techniques	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓	✓	✓	✓	✓
CO4		✓		✓	✓
CO5	✓	✓	✓		✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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235CM2A1CA	PYTHON PROGRAMMING FOR BUSINESS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Python 14 h

Python Basic: Introduction - Python Overview - Getting Started With Python: Comments- Identifier-Keywods- Data Types- Operators- Statement and Expression- String - Control Structure .

Unit II Functions and Data types 14 h

Functions: Build In Function - User Defined Function - Parameters And Arguments - Function Calls - Return Statement - Anonymous Function - Writing Python Script - List - Tuples and Dictionary. Arrays in python: Array-Creating an Array-Types of Arrays.

Unit III OOPS Concepts 14 h

Features of Object Oriented Programming System-Classes and Objects- Encapsulation- Abstraction- Inheritance- Polymorphism .Creating a Class-The Self Variable -Constructor. Files in Python: Files-Types of Files in Python Opening a File- Closing a File.

Unit IV Python Packages for Business Applications 15 h

Essential Python Libraries: Numpy - Pandas -Matplotlib - Ipython And Jupyter - Scipy -Scikit. Installation and Setup. Ipython Basics: Executing code from clipboard. Getting Started With Pandas : Series .Data Frames: Creating frames- operations on rows and columns - GroupBy: Aggregation - Transformation - Filtration- Merging and Joining -Manipulating Dates

Unit V Visualization 15 h

Introduction to Data Visualization-Key elements of Data Visualization-Variou Data Visualization Elements and Tools-Plotting And Visualization: matplotlib configuration. Plotting functions in Pandas: Line Plots - Bar Plots- Scatter Plots- Histogram Plot.



Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies).

1. Case Study on Decision Making using python
2. Case Study on Arithmetic Calculator using Functions
3. Case Study on Banking application using Inheritance
4. Case Study solving real-world data science tasks with Python Using Pandas
5. Case Study on Cars dataset Visualize Using Matplotlib

Text Books

- 1 E.Balagurusamy, 2018, "Problem Solving and Python Programming" [First Edition] Tata Mc-Graw Hill Publication.
- 2 Wes McKinney, 2018, "Python for Data Analysis" [First Edition] O'Reilly Publication.

References

- 1 Anurag Gupta, G.P Biswas, 2020, "Python Programming" [First Edition] Tata Mc-Graw Hill Publication.
- 2 Timothy A. Budd, 2018, "Exploring Python" [Reprint] Tata Mc Graw Hill Publication.
- 3 Kallur Rahman, 2021, "Python Data Visualization Essentials Guide" [First Edition] BPB Publications, India.
- 4 R.Nageswara Rao, 2017, "Core Python Programming", First Edition, Publication dreamtech -press.



235CM2A1CP	PYTHON PROGRAMMING	SEMESTER I
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Total Credits: 2
Total Instructions Hours: 48 h

S.No.	Contents
1	Develop a Python Program to calculate Depreciation.
2	Develop a Python Program to calculate the payroll of employees.
3	Python program to create Bank account class with deposit, withdraw function.
4	Create a Class and calculate budget using Python.
5	Build a Basic Python Cash Flow Model for a Loan Using Numpy.
6	Create a Receipt Calculator using Python.
7	Build a Python Program for String Operation.
8	Calculate Economic Order Quantity using Numpy
9	Create an Employee dataset using pandas and perform the operations (i) Adding a new row to the data frame and append to the existing data frame (ii) Adding a new row at a specific location (iii) Deleting a row from the data frame
10	Create a Dataset using python visualize the dataset using Matplotlib.
11	Import a CSV File into Python, use Pandas for perform Sorting, Slicing records, Filtering.
12	Import financial dataset, use Line chart and scatter plot for Visualization.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A1DA	CONSUMER BEHAVIOUR	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept of consumer buying behaviour.
- the theories of motivation and perception in consumer behavior.
- the process of consumer decision making.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of consumer behaviour and decision-making process.	K2
CO2	know about marketing implications on consumer behavioural decision.	K3
CO3	analyse on psychographic factors of buying behaviour.	K4
CO4	examine the consumer strategy towards store choice and shopping behaviour.	K4
CO5	sketch out Global online consumer behavior	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CO2A1DA	CONSUMER BEHAVIOUR	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Consumer Behaviour 10 h

Consumer Behaviour and Marketing Action - An overview - consumer involvement - decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models - Case study on Purchase Behaviour.

Unit II Buying Behaviour 10 h

Personality - Psycho-analytical neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self image.

Environmental influences on Consumer Behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations - Marketing implications of the above influences - Case study on influencing factors of buying behaviour.

Unit III Consumer Attitude 8 h

Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self perception theories, Foot in the door phenomenon.

Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle - Case study on consumer attitude.

Unit IV Strategic Implementation 10 h

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities - Case study on store choice strategy.

Unit V Consumer buying habits 10 h

The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics - Case study on buying habits.



Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

Text Books

- 1 Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
- 2 Varsha Jain, 2019, Consumer Behaviour: A Digital Native, Pearson, Noida.

References

- 1 David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
- 2 Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi.
- 3 Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
- 4 Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A1DA	SOFTWARE DESIGN AND TESTING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the software development process.
- the process of software requirement analysis.
- the concept of software design and different types of Software testing techniques.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	outline the software development life cycle process	K2
CO2	summarize the Software requirements and specifications	K2
CO3	build the Software Design using DFD	K3
CO4	analyze the Object Modeling using UML diagram	K4
CO5	categorize the various software testing	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2	✓	✓	✓	✓	
CO3	✓		✓		✓
CO4	✓	✓	✓	✓	✓
CO5	✓		✓	✓	✓

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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M.Com. CA (Students admitted during the AY 2023-24)

235CM2A1DA	SOFTWARE DESIGN AND TESTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 12 h

Introduction to Software Engineering: The Evolving role of a Software - The changing nature of a Software - Evolution - From an Art Form to an Engineering Discipline - Software Development projects - Emergence of Software Engineering. Software Life cycle models: Waterfall model - Rapid Application Development - Agile Model - Spiral Model.

Unit II Requirement Analysis 10 h

Requirement Analysis and Specification - Gathering and Analysis - SRS - Formal System Specification.

Unit III Software Design 10 h

Software Design - Overview - Characteristics - Cohesion & Coupling - Layered design - Approaches Function Oriented Design - Structured Analysis - DFD - Structured Design - Detailed design.

Unit IV Object Modeling 8 h

Object Modeling using UML - OO concepts - UML - Diagrams - Use case-Class-Interaction- Activity-State Chart -Postscript.

Unit V Testing 8 h

Coding & Testing - coding - Review - Documentation - Testing: Black-box- White box- Integration- OO Testing- Smoke testing.

Note : Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies.

Case study 1: Comparative study of Software life cycle model

Case study 2: Functional requirement for a Banking System

Case study 3: Design DFD for a software application

Case study 4: Determine the objects required to implement the system

Case study 5: Prepare various test cases for a login page



Text Books

- 1 Rajib Mall, 2018, "Fundamentals of Software Engineering", PHI , 5th Edition.
- 2 Roger S. Pressman, 2010, "Software Engineering - A Practitioner's Approach", McGraw Hill, 7th Edition.

References

- 1 Pankaj Jalote, 2011, "An Integrated Approach to Software Engineering", Narosa Publishing House, 3rd Edition.
- 2 David Budgen, 2015, "Software Design ", Pearson India Education Services Pvt Ltd.
- 3 Srinivasan desikan and Gopalswamy Ramesh, 2019 , "Software Testing Principles and practices", Pearson India Education Services Pvt Ltd.
- 4 K.K.Aggarwal and Yogesh Singh, 2014, "Software engineering", New Age International (p) Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A1DB	FINANCIAL MARKETS AND SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the Intricacies of Indian financial system for better financial decision making
- functioning of various segments of the financial markets
- various instruments traded in the financial markets

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	identify the financial system in India	K2
CO2	describe various concepts and services in the finance markets	K1
CO3	analyse the activities undertaken in stock exchange and SEBI guidelines.	K4
CO4	interpret various innovative financial services and instruments.	K3
CO5	evaluate the performance of mutual funds and venture capital.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓		✓
CO5	✓	✓		✓	

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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235CM2A1DB	FINANCIAL MARKETS AND SERVICES	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial System in India 12 h

Functions of Financial system- Financial concepts Financial assets- Financial intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.

Unit II Money Market 12 h

Money Market: Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Discount market - Bill Market Scheme - Treasury bill market - money market instruments - commercial papers - Deficiencies of Indian money market.

Unit III Capital Market 12 h

Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange -Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI

Unit IV Merchant Banking and Depositories 12 h

Merchant banking in India: Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.

Unit V Mutual Fund, Venture Capital and Credit Rating Services 12 h

Mutual Funds: Classification of Mutual Funds -Advantages and Limitations of Mutual Funds - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional Financing - Characteristics of Venture capital - Stages of Venture Capital Financing. Credit Rating Services : Process of Credit Rating - Advantages & Limitations of Credit Rating - Credit Rating Agencies in India.



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Note: Case Studies related to the above topics to be discussed. Examined externally
(Section C: Compulsory question for case studies)

1. Case Study on Indian Financial System.
2. Case Study on Money Market Operations.
3. Case Study Capital Market Operations
4. Case Study on Indian Merchant Banking System.
5. Case Study on Operations of Mutual Funds.

Text Books

- 1 E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
- 2 N.K Gupta, Monika Chopra, 2021, "Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.

References

- 1 Dr.S.Gurusamy , 2015, " Financial Markets and Institutions", McGraw – Hill Education.
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers , New Delhi.
- 3 L.M. bhole, 2015, "Financial Institutions and Markets", Mcgraw-Hill education
- 4 Dr.L. Natarajan ,2016. "Financial Markets and Services", Margham Publications, Chennai



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