



PSGR Krishnammal College for Women



DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

**CHOICE BASED CREDIT SYSTEM
& OUTCOME BASED EDUCATION SYLLABUS**

BACHELOR OF B COM (ACCOUNTING & FINANCE)

2020-2021 BATCH



PROGRAMME OBJECTIVE

PO1: To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance, marketing and taxation by offering a comprehensive curriculum.

PO2: To develop necessary professional knowledge and competency by adopting increased analytical and problem-solving skills required for managing corporate confronts.

PO3: To disseminate the techniques of accounting and financial system by giving more insight to the latest development for the purpose of business functions and decision making to pursue career with an innovative professional potential.

PO4: To cultivate corporate level decision making capabilities by familiarizing corporate proceedings, accounting tools to analyze and interpret their financial statements with the ability to apply the knowledge of the provisions of laws in the areas of accounting and finance in practical situations.

PO5: To nurture the contextual knowledge with intellectual, personal, interpersonal and societal competence to pursue a professional career and challenging job assignments in the glooming business gamut.

PROGRAMME SPECIFIC OBJECTIVE

PSO1. B. Com (Accounting & Finance) program is very highly rated in the fields of banking, management and consulting.

PSO2: It is a major bonus in competing for senior roles.

PSO3: The degree provides the knowledge on how to manage finance competently and opens up innumerable career options and opportunities to the aspiring Professionals both in India and abroad.

Effect From the Academic year 2020 – 2022
QUESTION PAPER PATTERN-
ASSESSMENT PATTERN

Model Examination & End Semester – Duration: 3 Hrs

Bloom's Category	Section	Marks		Total
Remember (K ₁)	A – 11 out of 13* 2 marks (open choice)	22	1 or 2 sentences or small problems	100
Understand (K ₂)	B – 5 out of 7 *6 marks (open choice)	30	300 words or problems	
Apply, Analyze (K ₃ , K ₄)	C – 4 out of 6* 12 marks (open choice)	48	600 – 800 words or problems	

SKILL BASED SUBJECT

Continuous Internal Assessment: 20 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

QUESTION PAPER PATTERN FOR SKILL BASED SUBJECT

Duration: 3Hrs

Marks:50

Section A 4 Questions out of 6 questions 4*5= 20

Section B 2 Questions out of 3 questions 2*15=30

End Semester Examination: 20 Marks

SECTION	MARKS	TOTAL
A- 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

ADVANCED LEARNERS COURSE (ALC)

Continuous Internal Assessment: 20 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination: 20 Marks

SECTION	MARKS	TOTAL
A-5/8X5=25 Marks	25	75
B – 5/8X10=50 Marks	50	

VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES / AMBEDKAR STUDIES / GANDHIAN STUDIES / ENTREPRENEURSHIP / ENVIRONMENTAL STUDIES

Continuous Internal Assessment : 50 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

Value Education and Human Rights & Environmental Studies two internal tests will be conducted for 50 marks each and the total marks secured will be equated to a maximum of 75 marks and 25 marks is allotted for project / group discussion / presentation of a report.

INFORMATION SECURITY

Continuous Internal Assessment: 50 Marks

SECTION	MARKS	TOTAL
A – 5 / 8 X 2 Marks	10	40
B – 6 / 8 X 5 Marks	30	

INTERNSHIP TRAINING

Duration - (2 weeks) – submission of certificate

Subject Code - INST1

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. 2 weeks internship is to be arranged during the summer vacation after the fourth semester. The training shall be in banking, financial institution, or an industrial enterprise or consultancy organizations. Candidates should maintain a work diary and submit a report at the end of the study. The department to conduct a viva-voce. The Principal of the college and the Head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the internship training for the prescribed period. The report should contain a minimum of 40 pages.

Evaluation:

Work diary	15 marks
Attendance	10 marks
Report	50 marks
Viva voce	25 marks
TOTAL	100 Marks

Effect From the Academic year 2020 – 2022

CIA I & II Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

UG ESE Question Paper Pattern: 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

UG ESE Question Paper Pattern (Accounts Subjects): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

INTERNSHIP TRAINING:

Internship for a period of 15 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

EVALUATION:

Attendance	:	10 Marks
Work Diary	:	15 Marks
Report	:	50 Marks
Viva Voce	:	25 Marks
Total	:	100 Marks

GROUP PROJECT & VIVA VOCE

Each group will comprise of 4 or 5 members and will be allotted to staff coordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the fourth semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organization approved by the staff coordinator and the HoD.

INTERNAL EVALUATION:

I Review–Selection of the field of study, Topic & Literature Collection	- 5 Marks
II Review –Research Design & Data Collection	- 10 Marks
III Review–Analysis & Conclusion, Preparation of Rough Draft	- 5 Marks
Total	- 20 Marks

END SEMESTER EXAMINATION:

Evaluation of the Project	-	60 Marks
Viva Voce	-	20 Marks
Total	-	80 Marks

Viva voce/ presentation will be conducted by a panel of internal examiners including the HOD and staff Co-Ordinator guiding the project.

COMMUNITY ORIENTED SERVICE

30 hours of community-oriented service is mandatory for UG students during holidays before the end of the fourth semester and the students can take up in any of the following fields: Literacy, Public Health, Hygiene, Crisis Management (Training the Public) Traffic Regulation, Green Projects etc., in Villages, Schools, Orphanages, Hospitals, Old Age Homes, Prisons and SHG groups.

SKILL BASED SUBJECT

Students have to select any one of the following skill-based subjects in the III Semester and the papers will be spread over four semesters (III, IV, V, VI semester). The exams will be conducted for these papers in the end of the IV and VI semesters.

JOB ORIENTED COURSE

Students to complete a job-oriented course for 60 hours from a pool of courses offered by different departments before the end of Semester-V.

ALLIED PAPERS

Two options are given for the students in the allied papers in the III and IV semester and they have to choose any one paper. Exams will be conducted in the respective semesters.

ONLINE OPEN COURSE

Open Course in the Second Semester to be Substituted by Online Courses Offered by Various Departments and Students Should opt Any One of the Course (Inter Disciplinary) and Completion Certificate to be Verified by the Department and to be Ensured by the End of the Semester - V

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF
CONTINUOUS INTERNAL ASSESSMENT**

Theory

	CI AI	CI A II	Mode I Exam	Assignmen t/ Class Notes	Semin ar	Qui z	Class Participati on	Librar y Usage	Attendan ce	Max. Mark s
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25
Informati on Security	40	40		10		10				100

Practical

	Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
Core / Allied / SBS	12	20	5	3	40

RUBRICS

Assignment/ Seminar

Maximum - 20 Marks (converted to 4 marks)

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organisation: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.	
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class	
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					Total	



DEPARTMENT OF COMMERCE (ACCOUNTING & FINANCE)
CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF B COM (ACCOUNTING & FINANCE)
2020-2021 BATCH

Programme & Branch B. Com (Accounting and finance)

Scheme of Examination
 (Applicable to students admitted during the academic year 2020- 2021 onwards)

Semester	Part	Subject Code	Title of the Paper	Instructio nhrs/	Instructio nhrs/	Tutorial hrs	Examinat ion	Examination marks				
								CA	ESE	Total	Cred its	
I	I	TAM2001/ HIN2001/ FRE2001	Language – Tamil / Hindi / French – Paper I	6	86	4	3	40	60	100	3	
	II	ENG2001/ ENG20F1	English -Paper I Functional Level 1	6	86	4	3	40	60	100	3	
	III			Group A – Core					40	60		
			CM20C01	Paper I– Principles of Accounting	5	71	4	3	40	60	100	4
			CM20C02	Paper II –Modern Marketing	5	71	4	3	40	60	100	4
				Group B – Allied - Paper I								
			TH20A07	Mathematics for commerce	6	86	4	3	40	60	100	5
	IV			Non - Tamil Students								
			NME19B1/	Basic Tamil/	2	28	2	3	50	50	100	2
			NME19A1/	Advanced Tamil/	2	28	2	3	50	50	100	
			Students with Tamil as Language									
	NME18ES	Introduction to Entrepreneurship	2	26	4		100		100			
I	I	TAM2002/ HIN2002/ FRE2002	Language – Tamil /Hindi / French – Paper II	6	86	4	3	40	60	100	3	

II	II	ENG2002/ ENG20F2	English -Paper II Functional Level II	6	86	4	3	40	60	100	3
	III		Group A – Core					40	60		
		CM20C03	Paper III – Financial Accounting	5	71	4	3	40	60	100	4
		CM20C04	Paper IV- Business Management and Ethics	5	71	4	3	40	60	100	4
			Group B – Allied I - PaperII								
		TH20A08	Statistics for Commerce	6	86	4	3	40	60	100	5
	IV		Non - Tamil Students								
		NME19B2/	Basic Tamil – outside regular class hours	--	--	--	--	--	--	--	Gr
		NME19A2/	Advanced Tamil – outside regular class hrs.	--	--	--	--	--	--	--	
			Open Course:(self-study – online course)	--	--	--	--	--	--	--	
REG16EE		Effective English Communication	2	--	--	--	50	50	100	2	
VI	NM12GAW	General awareness	Self- study	---	1	--	100	--	100	Gr	
III	III		Group A – Core								
		CM20C05	Paper V –Corporate Accounting I	7	101	4	3	40	60	100	5
		CM20C06	Paper VI – Company Law	6	86	4	3	40	60	100	4
		AF20C07	Paper VII – SecurityAnalysis and Portfolio Management	6	86	4	3	40	60	100	4
			Group B – Allied II – Paper I								
		AF20A01 / AF20A02	Business Economics/ Corporate Governance	6	86	4	3	40	60	100	5
			Skill based Subject –Financial Analytics								
		AF19SB01	Theory-Financial Analytics	2	29	1	2	--	--	--	--
		AF19SBP1	Practical – Financial Analytics	1	15	-	--	--	--	--	--
		IV	NM14VHR	Value Education and Human Rights	2	26	4		100	-	100
IV	NM12EVS	Environmental studies (Self-studying III semester & regular class and exam in semester IV)	--	--	-	-	--	--	--	--	
VI		Job Oriented Course	-	-	-	-	-	-	-	Gr	
IV	III		Group A – Core								

		CM20C08	Paper X- Business Law	6	86	4	3	40	60	100	4
		CM20C09	Paper IX- Business Finance	6	86	4	3	40	60	100	4
		CM20C10	Paper VIII– CorporateAccounting- II	7	101	4	3	40	60	100	5
			Group B – Allied II - PaperII								
		AF20A03 / AF20A04	International Business/ Operations and strategicManagement	6	86	4	3	40	60	100	5
			Skill based Subject – Financial Analytics andInformation Systems								
		AF19SB01	Theory-Financial Analytics	2	29	1	2	25	75	100	4
		AF19SBP1	Practical - Financial Analytics	1	13	2	1	40	60	100	2
IV		NM14EVS	Environmental studies	2	26	4		100	-	100	2
V			Extension Activities								
			NSS / NCC/YR /Sports & Games /Eco Watch/YiNET/Rotaract	-	-	-	-	-	-	-	1
			Group A - Core								
III		CM20C11	Paper 11: ManagementAccounting	5	71	4	3	40	60	100	4
III		CM20C12	Paper 12: Direct Taxation	6	86	4	3	40	60	100	4
III		CM20C13	Paper 13: FinancialTechnologies	5	71	4	3	40	60	100	4
			Group C– Elective I								
III		AF20E01	Paper 14: FinancialMarkets & Institutions	5	71	4	3	40	60	100	5
		AF20E02	Paper 15: Business Environment	5	71	4	3	40	60	100	5
		CM20E03	Paper 16: Performance Management	5	71	4	3	40	60	100	5
III		AF20PROJ	Project and Viva Voce	4	--	-	-	20	80	100	5
IV		NM13IS1	Information Security (Level 1)	2	26	4	-	100	-	--	GR
VI			Personality Development	-	-	-	-	-	-	-	-
III		AF20SBP2/ AF20SBCE	Skill Based Subject 2 -Accounting Package Practical II / Course Era - Essentials ofCorporate Finance Specialization	3	43	2	2	40	60	100	3
III		AF12AC1/ AF12AC2	Advance Learners Course Human Resource Management Logistics & Supply Chain Management	Self Study	--	--	3	25	75	100	5*
III		CE	Online ComprehensiveExamination	--	--	--	--	--	100	--	GR

*100 Marks converted into 50

** Outside regular class hours

MAPPING OF POs WITH Cos

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE –CM20C01					
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S
COURSE –CM20C02					
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S
COURSE –CM20C03					
CO1	S	S	S	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	S	S	S
COURSE –CM20C04					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	M
COURSE –CM20C05					
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S
COURSE –CM20C06					
CO1	L	S	S	M	S
CO2	M	S	S	S	S
CO3	M	S	M	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S
COURSE – AF20C07					
CO1	S	L	L	S	S
CO2	S	M	M	M	S
CO3	S	M	L	S	S
COURSE – AF20A01					
CO1	S	M	L	S	L
CO2	S	M	L	S	L
CO3	S	M	M	M	L
COURSE – AF20A02					

CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE –CM20C08					
CO1	S	M	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S
COURSE –CM20C09					
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M
COURSE –CM20C10					
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	M	S	S
CO5	S	M	S	S	S
COURSE – AF20A03					
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
COURSE – AF20A04					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE – AF19SB01					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE – AF19SBP1					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE –CM20C11					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE –CM20C12					
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M
COURSE –CM20C13					
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S

CO4	S	S	S	M	S
COURSE –AF20E01					
CO1	S	S	M	L	S
CO2	S	M	L	L	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
COURSE –AF20E02					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	M	L	S
COURSE –CM20E03					
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE–AF20SBP2					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	M	L	S

CM20C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Define the concepts and conventions in accounting	K1
CO2	Interpret accounting statement using basic concepts	K2
CO3	Apply the procedures of recording transactions and preparation of Reports	K3
CO4	Articulate the accounting concepts to interpret the performance of a firm	K3
CO5	Analyse and prepare financial accounting reports	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement

Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27)

Unit III (15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System– Independent Branches only)

Unit IV (14Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

Unit V (14 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13)

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy(Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P &Narang K L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement
- Study a firm's financial statement and present a report on the accounting policies followed
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr. C.Gomathy, Department of Commerce

CM20C02	MODERN MARKETING
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Category	L	T	P	Credit
Theory	71	4	-	4

Preamble

To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage business and equip them to contribute for the emerging challenges of marketing in the upcoming global scenario.

Prerequisite

- Basic Knowledge in commerce

Course Outcomes

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

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (14 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions

Unit II (14Hrs)

Buying, Assembling and Selling - Transportation–Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance.

Unit III (14 Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision-Procedure for price determination -Kinds of Pricing. Branding- Labelling –Packaging. #Case study

Unit IV (15Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion – Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations – Types of Advertising – Kinds of Media - Advertisement Copy. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance

Unit V (14Hrs)

Consumer Behaviour – Consumer Buying Decisions – Characteristics of buyer - Buying Motive. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Search engine optimization – Social responsibility in marketing - Ethics in Marketing

Note: #Case study for Internals only.

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy. B	Modern marketing (Principles and practices)	S.Chand &Co	2019 reprint

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.RajanNair & Sanjith R. Nair	Marketing	Sultan Chand & Sons	2018 reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th reprint, 2016
3.	V.S.Ramasamy & S.Namakumari	Marketing management, Global perspective, Indian context	Sultan Chand & Sons	5 th edition, 2017
4.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018.

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labelling of a product
- Prepare an advertisement copy for a product

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. L. Nithya – Department of Commerce

CM20C03	FINANCIAL ACCOUNTING
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Category	L	T	P	Credit
Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.

Prerequisite

- Basic Knowledge in accountancy

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Define the accounting principles of individuals, partnership firms and concepts relating to insurance claims.	K1
CO2	Interpret the financial result from admission to dissolution of the partnership firm including insurance claims.	K2
CO3	Understand partnership accounts from admission to dissolution	K2
CO4	Analyse and prepare financial accounts for partnership firms in different situations/ insurance claims	K3
CO5	Apply the procedures relating to partnership firms including calculation of insurance claims	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (16Hrs)

Partnership Accounts including the theoretical aspects of limited liability partnership (LLP Act 2008) – Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission.

Unit II (13Hrs)

Retirement cum Death of a partner. Joint Life Policy – Accounting Treatment

Unit III (14Hrs)

Dissolution of a Firm: Insolvency – Rule in Garner Vs Murray – Piece –Meal Distribution. (Maximum Loss Method only). Sale to a Company.

Unit IV (14Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal& S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Stud

Skill Components:

- Working on practical aspects of admission and retirement with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Case study analysis on insolvency of partnership firms and individuals
- Calculation of Insurance claims for real time losses

Course Designers:

1. Dr. S. Sujatha, Dept of Commerce
2. Dr.L.Nithya, Dept of Commerce

CM20C04	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

To provide the students with an understanding of the basic principles of management in the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CO2	Understand the management functions viz., planning, organising, staffing, directing, controlling etc.	K2
CO3	Identify the management process and decision making in management functions	K2
CO4	Apply the theories and practical applications of management concepts	K3
CO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Management -Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (14 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - Decision Making: Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization- Departmentation - Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study

Unit IV (14 Hrs)

Leadership-Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Directing – Functions- Coordination – Meaning - Definition-Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control- Meaning- Nature - Importance- Process & Techniques of Control- Ethics – Meaning, Importance, Nature and Relevance –Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business.

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.C.N Sontakkai	Principles of Management	Kalyani Publishers,	2016 reprint
2.	PC tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	10th Ed. 2017

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

1. Dr.C.Gomathy, Assistant Professor
2. Dr.M.Deepalakshmi, Assistant Professor

CM20C05	CORPORATE ACCOUNTING - I	Category	L	T	P	Credit
		Theory	101	4	--	5

Preamble

To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Prerequisite

Basic Knowledge in Company Accounts

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the fundamental concepts of corporate accounting	K1
CO2	Understand the corporate accounting principles involved in the preparation of financial statements	K2
CO3	Demonstrate the accounting procedures and their essentials for business operation	K2
CO4	Develop the skills in preparation of reports for different business entity	K3
CO5	Apply the accounting concepts of company accounts as per the revised schedule	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I(21Hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares - Buy-Back of shares (accounting entries only) - Equity shares with differential rights, Employee stock option (Theory only)

Unit II (20 Hrs)

Issue and Redemption of Debentures (excluding own debentures)-Underwriting – Payment of Underwriting Commission - Pure Underwriting – Firm Underwriting. Profits Prior to Incorporation –Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III (20 Hrs)

Final Accounts of Companies- Statement of Profit and Loss - Balance sheet as per revised schedule of Companies Act - Calculation of managerial remuneration.

Unit IV (20 Hrs)

Alteration of Share Capital and Internal Reconstruction: Meaning – Importance – Legal Provisions relating to Capital Reduction – Preparation of Reconstructed Balance Sheets.

Unit V (20 Hrs)

Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company - Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest - Treatment of unrealized profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities- Inter Issue of bonus shares by subsidiary company (Excluding Company Holdings)

Distribution of marks: Theory 20% Problems 80%

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016

3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016
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Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Skill Component

- Prepare a profit and loss account and balance sheet of a company as per revised schedule of Companies Act 2013 .
- Calculate the profit prior and after incorporation of a company using their income and expenditure statements.
- Estimate the market value of rights /bonus issue of a company's share
- Prepare a consolidated Balance Sheet of a Holding company and its subsidiaries.

Course Designers:

Dr. C.Gomathy, Department of Commerce

Dr. M. Deepalakshmi, Department of Commerce

CM20C06	COMPANY LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To familiarize the fundamental concepts of Companies, Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on basics in Joint Stock company and its documentation procedures for incorporation.	K1
CO2	Understand the legal provisions and the overall framework on the administration of the companies	K2
CO3	Examine the legal norms relating to the internal affairs of the company.	K2

CO4	Elucidate the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CO5	Critically think and apply the provisions that are prevailing in the current trends of corporate governance.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	S	S	M	S
CO2	M	S	S	S	S
CO3	M	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 HRS)

Company – Definition & Features - Distinction between Company and Partnership – Kinds of Companies – Difference between Private and Public Company – Incorporation of a Company– Documents to be filed – Memorandum of Association – Doctrine of Ultravires.

Unit II (17 Hrs)

Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Article – Prospectus – Contents – Misstatements – Liability for Misstatements – Certificate of Commencement of Business.

Unit III (16 Hrs)

Shares – Debentures – Allotment – Valid Allotment – Irregular Allotment – Transfer and Transmission of Shares. Membership of Company. Company Management – Board of Directors– Appointment – Qualifications – Powers – Duties – Liabilities – Managing Director & Manager Managerial Remuneration.

Unit IV (18 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. Company Meetings-Kinds– Statutory Meeting, Annual General Meeting – Extraordinary General Meeting – Board Meeting – Resolutions, Minutes, Quorum and Proxy.

Unit V (17 Hrs)

Oppression- Mismanagement - Corporate Restructuring and Winding Up. Concept and Modes of Winding Up under Companies Act 2013. Clause 49 (listing and unlisting requirements). Introduction of Insolvency and Bankruptcy Code, 2016 - Provisions of winding up. Corporate Governance in Indian Scenario – need – importance. National Company Law Tribunal and Appellate Tribunal

Text Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N.D	Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2014
2	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2013, 10 th Revised Ed

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India practices	N.M.Tripathi (P) Ltd	2016 th edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd edition, 2016

Skill Component:

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host roles play on conducting various company meetings including recording of documents namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

- Lecture, PPT Presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers:

Dr.M. Deepalakshmi, Department of Commerce

Dr.B.Thulasi Priya, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF20C07	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	86	4	-	4

Preamble

- To familiarize the fundamental concept of Securities and Portfolio Management
- To provide knowledge of risk and return involved in the different types of Securities

Prerequisite

- No prerequisite required

Course Outcomes

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

CO Number	CO Statement	KnowledgeLevel
CO1	Define the concept of security market and Portfolio management	K1
CO2	Classify the various types of security market	K2
CO3	Build security value and Analyze the application of portfolio techniques	K3, K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	S	S
CO2	S	M	M	M	S
CO3	S	M	L	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

Nature and scope of Investment management: Investment Speculation and Gambling - Factors Favorable for Investment – Investment Media – Features of an Investment Programme – The Investment Process– Stages in Investment – Structure of Financial Markets - DEMAT-ing –Functions.

UNIT II (17 Hrs)

Security Valuation: Elements of Investment - Approaches to Investment - Historical Developments of Investment Management - Basic Valuation Models - Bonds, Preference Shares, Common Stock. Returns: Measurement - Traditional Technique - Holding Period – Yield - Probability Distributions - Statistical Methods. Risk: Risk Classification - Systematic, Unsystematic Risk Measurement - Standard Deviation and Variance - Regression Equation - Correlation Coefficient - Co-variance - Investor's Attitude towards Return and Risk.

UNIT III (18 Hrs)

Fundamental Analysis: Economic Analysis - Industrial Analysis - Company Analysis. Technical Analysis: Assumptions - Dow Theory Charts and Signals - Technical Indicators. Efficient Market Theory: Weak Form – Semi - Strong Form - Strong Form of Market - Experiments and Analysis of Theory. Comparisons with Fundamental and Technical Analysis

UNIT IV (17 Hrs)

Portfolio Analysis: Traditional Vs. Portfolio Analysis - Markowitz Theory - Efficient Frontier - Sharp ideal Index - Foreign Security Investment - Affecting the India Investor - Opportunities. Portfolio Selection and International Diversification: Types of Investors - Finding Cut off Rate - Internal Diversification.

UNIT V (17 Hrs)

Techniques of Portfolio Revision: Formula Plans - Constant Rupee Value - Constant Ratio - Variable Ratio - Rupee Cost Averaging. Classification of Investment Companies - Management Performance evaluation - Sharp's Index - Treynor's Index - Jensen's Index - Empirical Tests.

Distribution of Marks: Theory 75% Problems 25%

Text Book

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	Preeti Singh	Investment Management	Himalaya Publishing house	20 th edition 2018

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Punithavathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing House Pvt. Ltd.	2012, 2 nd Edition
2	Jack Clark Francis	Managements of Investments	McGraw-Hill	II Edition
3	Bhalla.V.K	Investment Management	S Chand & Co	17 th Edition

Pedagogy

Lecture, PPT, Quiz, AssL Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Components

- Identify and forecast the future prices of securities and stocks by employing the past price trends through various technical indicators.
- Interpret the profit or loss in an investment by using the technical indicators.
- Calculate the holding period and yield of stocks and securities by using the given formulas.

- Manipulate the stocks and securities of the selected companies by using the concepts of Markowitz theory, sharp index model, treynor's model and Jensen's index.
- Calculate the minimum rate of return earned from the investment.

Course Designers

1. Dr. S.Dharchana
2. Mrs. D. Sujini

AF20A01	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Allied	86	4	-	5

Preamble

- To introduce microeconomic and macroeconomic concepts
- To familiarize various economic theories
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in economics

Course Outcomes

On the successful completion of the course, Students will demonstrate their knowledge of the fundamental and technical concepts of economics and also students will be able to make decisions wisely using cost- benefit analysis.

CO Number	CO Statement	Knowledge Level
CO1.	Define and understand the various laws of economics	K1
CO2.	Interpret and Develop Economic theories and policies	K2,K3
CO3.	Examine the different market structure and pricing policy	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	S	M	L	S	L
CO2.	S	M	L	S	L
CO3	S	M	M	M	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition – Scope and Importance of Business Economics. Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

Unit II (17 Hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium. Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

Unit III (17 Hrs)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale. Cost Classification – Break Even Analysis. Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Unit IV (18 Hrs)

National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments. Theory of Employment- Type of unemployment- Labour and Population theories- Definition of capital and growth of capital- Steps in capital formation. Money - Definition and functions of money- Quantity theory of money. Public Finance-Direct and indirect taxes-Principle oftaxation-Effect of taxation on production and distribution-Deficit financing system.

Unit V (17 Hrs)

Monetary and Fiscal Policies– measures of money stock – policy and money supply – instruments of monetary policy – fiscal policy – the union budget – state budgets – finances of the union and the states – the Finance commission – importance of the budget.

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment(Unit V)	Himalaya Publishing House, Mumbai – 04	2017,25 th Edition
2	Shankaran S	Business Economics (Unit IV)	Margham Publications Ch -17	2012,3 rd Edition
3	Sundharam KPM Sundharam E N	Business Economics (Unit I-IV)	Sultan Chand & Sons - New Delhi – 02.	2015 Edition

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur - 03.	2015 Edition
2	Mehta P.L	Managerial Economics–Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2015,14 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Components

- Examine case studies in budgeting
- Demonstrate specialized knowledge of economic theories and methodologies in facing the diverse challenges of competitive business environment.
- Identify the contributions of the notable economic thinkers and their relevance to current methodological developments.

Course Designers

1. Mrs D.Sujini
2. Mrs S.Manasa

AF20A02	CORPORATE GOVERNANCE	Category	L	T	P	Credit
		Allied	86	4	-	5

Preamble

- To analyse corporate governance mechanism and principles
- To understand the code and guidelines of corporate governance

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Find and Summarize mechanism, principles, and issues related to corporate governance.	K1, K2
CO2	Illustrate the corporate governance code and guidelines	K3
CO3	Examine the role of corporate governance in national and international companies	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

Corporate Governance – Introduction – People Orientation of Public Governance- Different Systems in Public Governance- Structure of Public and Corporate Governance- Comparison between Corporate Governance and Public Governance- History of Corporate Governance – Concept of Corporate Governance & Stakeholder.

UNIT II (17 Hrs)

Corporate Governance Mechanism and Overview– 4 P’s of Corporate Governance- Wealth Creation, Management and Distribution – Disclosure in Offer Documents- Clause 49. Principles of Corporate Governance

– Introduction – OECD Principles of Corporate Governance – Annotations to the OECD Principles of Corporate Governance. – Issues Related to Corporate Governance- Introduction – Need for Good Corporate Governance- Role and Responsibilities of Investors- Competency and Training.

UNIT III (18 Hrs)

Decision System- Role of the Directors and Management – The Board Performs its Oversight Function- Relationships with Stockholders and other Constituencies-Corporate capital and its property rights- Mechanism and control -Systemic Problem of Corporate Governance- Introduction and History- Code of Business Conduct- Code of Business Ethics. – Corporate Social Responsibility- Introduction – Implementation Generate Business Benefits.

UNIT IV (17 Hrs)

Codes and Guidelines- Guidelines for Person in charge – Duties and Responsibilities of Person in charge- General Code of Corporate Governance- Guidelines- Rules and Regulations – Enforcement of Regulations- e- Governance.

UNIT V (17 Hrs)

Corporate Governance Models – Finance Model – Agency Model – Myopic Market Model- The Stakeholder Model- Corporate Governance in leading Indian Companies (Infosys, Hindusthan Lever Ltd, The Aditya Birla Group).

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Swami Parthasarathy	Corporate Governance	New Delhi : Biztantra	Fifth edition reprint 2008

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kesho, Prasad	Corporate Governance	New Delhi : Prentice Hall India	Fourth edition 2006
2.	Singh.S	Corporate Governance	New Delhi : Excel Books	Third edition 2010

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Components

- Identify the Corporate Governance Strategies used in Leading Indian Companies
- Analyse the flaws in the low performing companies and devising plans for restructuring their corporate governance
- Demonstrate the role of various stakeholders and their role in Governance
- Identify, evaluate and analyse risks in various corporate spectrums using models
- Compare and contrast the various Corporate Governance strategies implemented by foreign companies with domestic companies

Course Designers

1. Mrs S.Manasha
2. Mrs D.Sujaritha

CM20C08	BUSINESS LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

To provide students with an understanding of general principles of law of contract and special contracts

Prerequisite

No prerequisite knowledge required.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	State the fundamental rules of commercial law applicable to all the business context	K1
CO2	Understand the different elements of business and legal terminology of procedures in this current scenario	K2
CO3	Identify the corporate and legal perspectives involved in all business transactions	K3
CO4	Examine the rules regarding the administration of agreements relating to the business activities	K4
CO5	Apply the various principles of contracts and interpret the legal issues	K5

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement-Nature of Contract & Classification – Components of Valid Contract- Offer & Acceptance - Consideration – Capacity to Contract.

Unit II (17 Hrs)

Free Consent – Unlawful Agreements – Quasi Contracts - Different Modes of Discharge of Contract – Remedies of Breach – Principles for awarding Damages.

Unit III (17 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee Rights and Liabilities of Finder of Lost Goods.

Unit IV (18 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor. Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V (17 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance-Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Latest edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Latest edition
2	Tulsian	Business Law	Tata McGraw- Hill	Latest edition

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy:

- Powerpoint presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers:

1. Dr. L. Nithya, Department of Commerce
2. Dr. B.Thulasi Priya, Department of Commerce

CM20C09	BUSINESS FINANCE	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.

Prerequisite

No prerequisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	State the concepts and approaches in finance	K1
CO2	Determine the alternative sources of funds and its effective utilisation	K2
CO3	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K3

CO4	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CO5	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Outcomes

Cos	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Business Finance – Meaning and Definition – Approaches to Finance Function – Fixed and variable objectives of Financial Management – Scope – Financial Decisions. Sources of Finance. Financial Planning – Objectives – Characteristics – Steps in financial planning – Estimation of Long Term and Short-Term Financial Needs – Limitations of Financial Planning. Time Value of money – Practical Applications of Time Value Techniques.

Unit II (17 Hrs)

Capital Budgeting – Meaning – Need – Importance – Kinds and Process of Capital Budgeting – Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital – Meaning – Significance – Classification of Cost – Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III (17 Hrs)

Capital Structure – Introduction – Importance – Factors Determining the Capital Structure Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach. Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage - Significance and Limitations.

Unit IV (18 Hrs)

Capitalisation – Concept – Need- Theories of Capitalisation – Fair capitalization – Over Capitalization- Under Capitalization – Watered Stock – Over Trading and Under Trading. Working Capital Management – Meaning – Classification-Importance- Factors Determining the Working Capital Requirements – Management of Working Capital – Methods of Estimating Working Capital Requirements.

Unit V (17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques. Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.

*Theory Only

Distribution of marks: Theory 40% Problems 60%.

Text Book

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 th Edition20

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belong to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Pedagogy

- **Lecture, Group Discussion, Case study, Role playing, Activity based learning**

Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasipriya, Department of Commerce

CM20C10	CORPORATE ACCOUNTING II	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To lay a special emphasis on Government Accounting and Inflation Accounting

Prerequisite

- Basic Knowledge in Company Accounts

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Define the various format of different types of companies	K1
CO2.	Understand the prescribed formats and adjustments pertaining to different companies	K2
CO3	Explain the concepts and provisions of financial statements relating to companies	K2
CO4	Examine the legal procedures and accounting process of the companies	K3
CO5	Apply the latest provisions for preparation of financial reports of various companies	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration under different methods – Journal Entries

and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

Unit II (20 Hours)

Accounts of Banking Companies. - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet – Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non-Performing Assets.

Unit III (21 Hours)

Accounts of Insurance Companies: Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium, Reinsurance, Claims, Commission, Annuities, surrender value, Paid Up value, Bonus, Life Assurance fund and Double insurance - Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account – Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account – Form B – PL – Profit & Loss Account

- Form B - BS Balance Sheet.

Unit IV (20 Hours)

Introduction to Government accounting (theoretical aspects only)- Inflation Accounting (theoretical aspects only). Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Capitalization Method. Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value

Unit V (20 Hours)

Liquidation of Companies: Types of Liquidation – Preparation of Liquidator’s Final Statement of Accounts – Order of Payment – Liquidator’s Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). Indian Accounting Standards - Elementary introduction to International Financial Reporting Standards. (Theoretical Aspects only)

Distribution of Marks: Theory 20% Problems 80%

Text Book:				
S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016
Books for Reference:				
S. No	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016

3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016
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Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- Calculate the value of shares and goodwill of a company using suitable method
- Prepare the subsidiary and statutory books of a life insurance company as per the requirement of schedule A of IRDA regulations.
- Collect the annual report of a Banking company and list out its assets and liabilities in Form A of the Banking regulation Act.
- list out the order in which liabilities are discharged in the event of liquidation of a company

Course Designers

1. Dr.C.Gomathy, Department of Commerce
2. Dr. M. Deepalakshmi, Department of Commerce

AF20A03	INTERNATIONAL BUSINESS	Category	L	T	P	Credit
		Allied	86	4	-	5

Preamble

- To enhance the knowledge of international business, various agreements among countries and policies.

Prerequisite

- No prerequisite knowledge required.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the basic principles underlying the International Business.	K1
CO2.	Identify and analyze the procedural aspects of International Market entry, product decisions, pricing, distribution and promotion.	K2
CO3.	Provide an in depth knowledge on export and import procedures, related agreements, policies and to Analyze and tackle the issues in International business.	K3,K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	M	S	S
CO2.	S	S	S	S	S
CO3.	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (17 Hrs)**

Introduction to International Business - The growing relevance of Globalisation – International/Global Marketing – Why go International? – International orientations – Internationalization stages and orientation – Drivers and restrainers of globalization – International business decisions – Types of International business.

UNIT II (17 Hrs)

International Trading Environment – Trade strategies – Arguments for free trade – protection and methods of protection – Commodity agreements – Cartels, State trading, Trade Blocs – Forms of integration – NAFTA – Economic Integration of developing countries, South to south cooperation – SAARC – SAPTA – Indo Lanka free trade agreement, India Singapore CECA, FTA Boon or bane.

UNIT III (17 Hrs)

Market selection – Market entry strategies – International Product decisions – International pricing – International distribution – International promotion.

UNIT IV (17 Hrs)

Trade policy and regulation in India – Trading strategy of India and Foreign trade policy – Import substitution – Regulation and promotion of foreign trade – Export promotion – Some social issues in international business - The world trade organization – Salient features of UR agreement – GATS, TRIMs, TRIPs, IPRs and developing Countries, Patents – Dispute settlement – Anti-dumping measures – Evaluation of the Uruguay round, Evaluation of WTO – WTO and developing countries – WTO and India.

UNIT V (18 Hrs)

Trade and Globalization – India's merchandise trade performance – Determinants of exports and imports – Direction of trade - Trade in services – Major problems of India's Export sector – India in the global setting - India an emerging market – India in global trade – Liberalization and integration with the global economy – Obstacles to globalization, Factors favoring globalization-Globalization strategies – Conclusion to globalization of Indian Business.

Text Book

S.NO	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	International Business : Text and cases	Ashok Ghosh PHI Learning Pvt. Ltd	Eastern economy 16 th Edition , 2019

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
	Pearson	International Business The new realities	Pearson Australian group Pvt. Ltd	United states edition 2 nd edition , 2012

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Components

- Illustrate the most widely used international terms and concepts
- Demonstrate the real-world application of international business and the managerial concepts
- Analyze the various trade policies and regulations
- Construct a mini project on India in globe trade

Course Designers

1. Mrs. D.Sujaritha
2. Dr. U. Sheeba

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF20A04	OPERATIONS AND STRATEGIC MANAGEMENT	Allied	86	4	-	5

Preamble

- To provide an in depth study of the various business process, analyze operations, production planning

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	To label an in depth study of the various business process, analyze operations, and strategic management.	K1
CO2	Identify and evaluate activities for determination of work centre	K2

CO3	Illustrate and Analyze the production planning and resource management	K3,K4
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Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

Operations Management – Introduction – Scope characteristics of modern operations functions – recent trends in production / operations management. Operations planning: Demand forecasting – capacity planning - capacity requirement planning - facility location - facility layout – Resource aggregate planning – Material requirements planning – Manufacturing resource planning – Economic Batch quantity.

UNIT II (18 Hrs)

Designing of operational systems and control: Product Design, Process design - Selection - Product Life Cycle – Process Planning – Process Selection. production planning and control: Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only).

UNIT III (17 Hrs)

Productivity Management and Quality Management: Measurement techniques of productivity index, productivity of employee, productivity of materials, productivity of management resources, productivity of other factors – productivity improving methods – TQM basic tools and certification – ISO standards basics. project Management: Project planning – project life cycle – Gantt charts, PERT and CPM.

UNIT IV (17 Hrs)

Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management. Economics of Maintenance and spares Management: Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management.

UNIT V (17 Hrs)

Strategic Analysis and strategic planning Situational Analysis –SWOT Analysis – Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning- Formulation and Implementation of strategy: Strategy formulation function wise (Production Strategy, Marketing Strategy, Man Power Strategy) – Structuring of Organization for implementation of strategy – Strategic Business Unit – Business Process re-engineering.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	ICAI Executive Study Material 2016			
2	Richard, B. Chase, F. Robert, Jacobs, Nicholas, J. Aquilano, and Nitin, K. Agarwal	Operations Management for Competitive Advantage	Tata McGraw-Hill Education	Reprint 2014, 11 th Edition

Reference Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Arunkumar, B.K. Agnihotri	Operation Management and Information system	Shuchita Prakashan (P) Ltd	2016, 14 th Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill components

- Analyse the efficient operations management tactics adopted by leading companies
- Identify a crisis in a company and offer possible operational solutions to increase its operational ability
- Simulate a product development project and formulate its product planning phases
- Analyse the risk and return pattern of a company using Portfolio Analysis and investigate its Strength and Weakness using SWOT analysis.
- Forecast the financial and budgeting needs of a company by analysing its financial statements

Course Designers

1. Dr. U. Sheeba
2. Mrs. K. Poorna Chandrika

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19SB01	FINANCIAL ANALYTICS	SBS	58	2	-	4

Preamble

- To introduce the fundamentals of research methods for processing financial data
- To provide the techniques, tools and skills required to understand analytics terminology

To develop analytical skills to identify, describe, appraise and interpret business problems

Prerequisite

- Basic knowledge in computers

Course Outcomes

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

COS Number	CO Statement	Knowledge Level
CO1	Identify the suitable methods for investigating different types of data	K1, K2
CO2	Illustrate computational tools to conduct data analysis.	K3
CO3	Analyze a set of data, using standard procedures to design a research report	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (11 Hrs)

Research Methodology – Introduction - Defining the research problem -Research Design -Sampling design.

Unit II (12 Hrs)

Measurement and scaling techniques - Methods of data collection - Processing and analysis of data.

Unit III (12 Hrs)

Sampling fundamentals - Testing of Hypothesis I (Parametric or standard tests of hypothesis)

Unit IV (12 Hrs)

Chi- square test - Analysis of variance and covariance - Testing of Hypothesis II (nonparametric or distribution- free tests).

Unit V (11 Hrs)

Multivariate Analysis Techniques - Interpretation and report writing.

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kothari. C.R.	Research Methodology	New Age International (P) Limited	2015 Revised Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kurien, C.T.	A Guide to Research in Economics	Sangam Publishers for Madras Institute of Development Studies	2015 Revised Edition

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19SBP1	FINANCIAL ANALYTICS	SBS		-	2	2

Preamble

- To inculcate the knowledge of MS Excel
- To examine the techniques, elements and approaches of forecasting financial statements
- To explore and acquire skills in SPSS

Prerequisite

- No prerequisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the Analytical commands in Excel	K1
CO2	To identify the statistical tools for problem solving	K2
CO3	Understand and Analyze the fundamental concepts of SPSS	K3,K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

EXCEL

1. Suppose that at the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

- a) Enter the data, as shown, into a worksheet and format the table as shown.
- b) Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.
- c) Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- d) Create a Line chart showing the stock price from title the chart and label the axes. Now, create an XY May2011. Make sure to May 2006 to Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data?
- e) Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3- D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the “enhancements” help you to understand the data?

2. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

FISCAL YEAR	2017	2016	2015	2014	2013
TOTAL REVENUE	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892
NET INCOME	19,024	10,483	23,931	18,688	17,138

- Calculate the net profit margin for each year.
- Calculate the average annual growth rates for revenue and net income using the **GEOMEAN** function. Is net income growing more slowly or faster than total revenue? Is this a positive for your investment in the company?
- Calculate the average annual growth rate of total revenue using the **AVERAGE** function. Is this result more or less accurate than your result in the previous question? Why?
- Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far right side of the axis.
- Repeat Problem 2 using the data below for Qualcomm Inc. However, this time you should create a copy of your worksheet to use as a template. Replace the data for Chevron with that of Qualcomm.

FISCAL YEAR	2017	2016	2015	2014	2013
TOTAL REVENUE	10,991	10,416	11,142	8,871	7,526
NET INCOME	3,247	1,592	3,160	3,303	2,470

- Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?
 - Which company was more profitable in 2010? Which was more profitable if you take a long view? Would this affect your desire to invest in one company over the other?
3. Using the data for Paychex, Inc. (Nasdaq: PAYX), presented below:

FISCAL YEAR	2017	2016	2015	2014	2013
SALES	\$ 2000.82	\$ 2082.76	\$ 2066.32	\$ 1886.96	\$ 1674.60

EBIT	729.31	812.08	854.82	743.27	674.77
TOTAL NET INCOME	477.00	533.54	576.14	515.45	464.91
DIVIDENDS PER SHARE	1.24	1.24	1.22	1.02	0.69
BASIC EPS FROM TOTAL OPERATIONS	1.32	1.48	1.56	1.35	1.23
TOTAL ASSETS	5,226.30	5,127.42	5,309.79	6,246.52	5,549.30
ACCOUNTS PAYABLE	37.3	37.33	40.25	46.96	46.67
TOTAL LIABILITIES	3,824.32	3,785.94	4,113.15	4,294.27	3,894.46
RETAINED EARNINGS	856.29	829.50	745.35	1,595.10	1,380.97
NET CASH FROM OPERATING ACTIVITIES	610.92	688.77	724.67	631.23	569.23

a) Calculate the ratio of each years' data to the previous year for each of the above items for Paychex, Inc. For example, for the year 2010, the ratio for sales is $\$2,000.82/\$2,082.76 = 0.9607$.

b) From your calculations in part a, calculate each year's rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2010 is $0.9607 - 1$ or -3.93% .

c) Calculate the average growth rate (using the AVERAGE function) of each of the above items using the results you calculated in part b. These averages are arithmetic averages.

d) Use the GEOMEAN function to estimate the compound annual average growth rate (CAGR) for each of the above items using the results that you calculated in part a. Be sure to subtract 1 from the result of the GEOMEAN function to arrive at a percent change. These averages are geometric averages.

e) Compare the results from part c (arithmetic averages using the AVERAGE function) to those for part d (geometric averages using the GEOMEAN function) for each item. Is it true that the arithmetic average growth rate is always greater than or equal to the geometric average (CAGR)?

f) Contrast the results for the geometric averages to those for the arithmetic average for the variables listed below. What do you observe about the differences in the two growth estimates for Sales and Accounts Payable? What do you observe about the differences in the two estimates for Total Assets and Retained Earnings? Hint: Look at the results from part b (the individual yearly growth rates) for each variable to draw some conclusions about the variation between the arithmetic and geometric averages.

1. Sales
2. EBIT
3. Total Assets
4. Accounts Payable
5. Retained Earnings

5. Financial condition analysis of a company – using application of formula in excel and using readyratios.com

- a) Financial Position Analysis using ReadyRatios.Com with interpretation
- b) Financial performance analysis using ReadyRatios.com with interpretation

SPSS

- 6) Draft a questionnaire and collect 50 samples for the same and enter it in spss.
- 7) Create an SPSS Dataset and determine the number of 18-22 year old population in 2000, 2004 and 2005

PARTICULARS	2000	2004	2005
UNIVERSITY STUDENT	47498	66309	70153
NUMBER OF TEACHERS	17302	19103	18098
NUMBER OF INSTITUTIONS	77	91	90
NUMBER OF STUDENTS IN THE % OF THE 18-22 YEAR-OLD POPULATION	10.4	13.9	15

8) Open the Employee_data.sav file!

Transform / Select Data

- a) What is the proportion of custodial?
- b) What is the proportion of women within managers?

Graphs

Create a column diagram about the proportion of employees grouped by gender!
Embellish the graph! Put the value of proportions into the chart!

- b) Transform this column diagram into a pie chart!
- c) Create a scatter plot about month since hire and beginning salary if you set markers by gender! Embellish the graph!
- d) Create a scatter plot about month since hire and previous experience if you set markers by employment category! Embellish the graph!
- e) Define simple box plot about previous experience! Embellish the graph!
- f) Define simple box plot about the month since hire categorized by the employment category! Embellish the graph!
- g) Define box plot about the previous experience categorized by the employment category clustered by gender! Embellish the graph!
- h) Create a graph to test the normal distribution of beginning salary!

Central Tendencies, Measures of Distribution, Measures of Asymmetry

- a) Define the central tendencies of month since hire!
- b) Define the characteristics of distribution of previous experience!
- c) What is the average salary of employees belonging to the minority?

Correlation and Linear Regression

Is there any relation between previous experience and month since hire?

- b) Determine a linear relation between the month since hire and previous experience of employees!
- c) Define a 90% confidence interval for its b0 and b1 parameters!
- d) Define a 90% confidence interval for the y variable!

9). Open the Cars.sav file!

Transform / Select Data

- How old are the cars? Create a new variable as age!
- What is the ratio of American, European and Japanese cars within cars with higher consumption than 20 miles per gallon?
- What is the ratio of those American cars which have 4-6-8 cylinders?

Estimation and Hypothesis Testing

- Define a 95% confidence interval for the vehicle weight!
- Define a 90% confidence interval for the horsepower!
- Define a 98% confidence interval for the time to accelerate!
- Test the hypothesis that the average consumption of cars is 20 miles per gallon! ($\alpha = 5\%$)
- Use One Sample T Test to determine whether or not the average miles per gallon significantly differ from 24 at 10% significance level!
- Test the hypothesis that the average horsepower of cars is 100! ($\alpha = 5\%$)
- Test the hypothesis that the average consumption of Japanese and American cars is the same! ($\alpha = 5\%$)
- Test the hypothesis that the average consumption of European and American cars is the same! ($\alpha = 10\%$)
- Check if the horsepower follows a normal distribution or not!

Statistical Dependence

- Create a crosstab from the model year and the country of origin!
- Create a crosstab from the number of cylinders and the country of origin!
- Is there any relationship between the country of origin and engine displacement?
- Is there any relationship between the country of origin and horsepower?
- Is there any relationship between the country of origin and vehicle weight?

CM20C11	MANAGEMENT ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To provide the fundamental knowledge and techniques in Management Accounting
- To apply the tools and techniques used to plan, control and make decisions
- To learn the budgetary control procedures, reporting of organizational performance and calculation of variance

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CO Number	CO Statement	Knowledge Level
CO1	Find and Apply tools and techniques used to plan, control and make decision	K1,K2,K3
CO2	Prepare budgets and demonstrate budget control techniques	K1,K2,K3
CO3	Illustrate and Build the knowledge of break-even analysis and profit maximization	K1,K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S

CO3	S	S	S	S	S
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S-Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Management Accounting- Meaning, Objectives & Scope - Need and Significance –Relationship between Management Accounting, Cost Accounting & Financial Accounting. Financial Statement and their importance- Tools for Analysis and Interpretation-Common Size Statements, Comparative statement and Trend Analysis

Unit II (14 Hrs)

Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios – Classification of Ratios-Analysis of Short Term Financial Position - Analysis of Long Term Financial Position –Profitability Ratios– Leverage Ratios

Unit III (14 Hrs)

Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement- Statement / Schedule of Changes in Working Capital- Fund from Operation-Statement of Sources and Application of Funds. Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement-Preparation of Cash Flow Statement Using Direct and Indirect methods- Accounting Standard AS 3

Unit IV (14 Hrs)

Budgeting and Budgetary Control-Definition, Importance, Essentials and Classification of Budgets- Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets– Flexible Budget- Master Budget- Budgetary control – Steps in Budgetary Control–Zero Base Budgeting.

Unit V (14 Hrs)

Marginal Costing– Cost- Volume- Profit Analysis and Break Even Analysis, Managerial Applications of Marginal Costing including transfer pricing-Significance and limitations of Marginal Costing. Standard Costing- Meaning- suitability as a management tool-limitation- Variance Analysis-Material and Labour Variances only

Text No.	Book :			Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publisher	Reprinted 2016, IV edition

Books for Reference:				
No.				on
1	Jainand Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 st Edition
2	Maheswari S.N	Management Accounting	Sultan Chand and Son	2013, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Identify the financial tools for analyzing the financial reports
- Apply the different types of ratios to income & expenditure and balance sheet statement
- Analyse the working capital position of the company
- Prepare the different types of budgets for any of the business entity
- Calculate the breakeven point for a company

Course Designers

1. Dr. G. Kavitha –Department of Commerce
2. Dr. S. Sujatha -Department of Commerce

CM20C12	DIRECTTAXATION	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To gain expert Knowledge of the provisions of Income tax Act under different heads of incomes.

Prerequisite

No prerequisite Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic principles of the Income Tax Act	K1
CO2	Illustrate the assessment procedure of different heads of incomes	K2
CO3	Solve the taxable income of an Assessee	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M

S-Strong; M-Medium; L-Low

Syllabus

Unit I (DL 17 Hrs)

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, Capital and Revenue – Receipts, Expenditure, Losses, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax - Relationship between residential status and incidence of tax – Simple problems.

Unit II (DL 18 Hrs)

Income under the head ‘Salaries’: Income under the head ‘Salaries’: Meaning, Basis of charge, Forms of Salary, Allowances, Perquisites, Provident Fund, Permissible deductions under section 16, Retirement benefits – Death-cum-retirement Gratuity, Leave Salary, Pension, Commuted pension.

Unit III (DL 17 Hrs)

Income under the head ‘Income from House property’: Income under the head ‘Income from House property’: Definition of House Property, Basis of charge, Annual Value, Deductions out of annual value, Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent. Profits and Gains of Business or Profession - Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of Individual - Expenses Expressly Allowed –Expense Expressly Disallowed.

Unit IV (DL 17 Hrs)

Income from Capital Gains - Computation of Capital Gains - Income from Other Sources
Computation of Income from Other Sources.

Unit V (DL 17 Hrs)

Permissible deductions from gross total income : Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U – Set off and Carry Forward Set off losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

Distribution of Marks - Theory 20% and Problems 80%

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and NarangD.B	Income Tax and Practice	Kalyani Publishers	Current Edition

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Income Tax and Practice	Sultan Chand & Sons	Current Edition
2	Mehrothra	Income Tax and Practice	Sultan Chand & Sons	Current Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Identify various sources of incomes that are of revenue and capital in nature.
- To apply various concepts and practical calculations with reference to provisions.
- Collect the list of scientific research institutions under Business/Professions.
- Preparations of Tax statement for sample income.
- Filling of Demo Returns

Course Designers

Dr. B. Thulasipriya– Department of Commerce

Dr. S. Sujatha - Department of Commerce

CM20C13	FINANCIAL TECHNOLOGIES	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To understand the fundamentals of financial technology and the creation of business model for Fintech
- To offer exposure to the students about Internet of Things, block chain technology and crypto currency
- To attain expertise in the field of Fintech Applications

Prerequisite

- Basic Knowledge in Financial Services

Course Outcomes

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

CO Number	CO Statement	Knowledge Level			
CO1	Remember and Understand the importance and role of financial technology in different financial services	K1			
CO2	Classify the types of fintech innovation and understand the role of IOT and block chain technology	K2			
CO3	Expertise in the field of Fintech Applications	K3			
CO4	Develop the Fin Tech business model for various financial services	K4			
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Introduction - Definition of Fintech – History of Fintech- Importance of Fintech – Fintech stages – An overview of fintech – Fintech ecosystems – Downsides of Disruptive fintech initiatives - A Business Model for Fintech. Fintech innovation – Types of innovation – Product innovation: Mobility – Process innovation: Big data analytics – Organization innovation: Robots – Business Models innovation: Tech Organisations – Other fin tech initiatives: Artificial Intelligence, Cloud computing and social network.

Unit II (14 Hrs)

Next Generation Commerce in a Flash – Changes in customer shopping behaviour – Point of Sales (POS) - Evolution – Understanding MPOS – MPOS Business model - Key Players – The Internet of things in a Flash – Drivers of growth of IOT – The impact of IOT on businesses –The IOT in categories – Combining IOT and Block Chain – The IOT in Financial Services –O2O and IOT in Fintech – Challenges faced by IOT – Successful IOT use cases in the financial Sector.

Unit III (14 hrs)

Digital Lending Innovation in a Flash- Short History of Lending -Peer-to-Peer Lending - P2P Marketplace Lending Business Model - Key Players – Consumer Lending - Key Players - Digital Lending for Students - Key Players - Digital Lending for SMEs - Key Players – Digital Mortgages - Key Players - The Future in a Flash.

Unit IV (14 Hrs)

Block chain and distributed ledgers – The components of block chain – Types of block chain - Main Potential applications of block chain - Top crypto currencies – Impact of block chain on financial services – Investment in block chain – Uses cases for Block Chain – Smart contracts – Payments – Digital Medical Records - Electronic Voting – Clearing and Settlement – Smart Assets – Digital identity – The Future in a flash.

Unit V (14 Hrs)

Commercial Banking Transformation – Introduction - The Impact of Fin tech on business banking – The impact of fintech on corporate banking – The rise of insurtech in a flash – How insurance works – Market size – Drivers of disruption – Peer to Peer insurance – Block chained insurance – Machine learning – Wearables in insurance- What traditional insurance firms can do interesting insur tech ideas – Micro insurance – Key players in Insurtech – Regtech. `

TextBook:

S. No	Authors	Title	Publishers	Year of Publication
1.	Agustin Rubini	Fintech in a Flash– Financial Technology Made Easy	Simtac Ltd. www.fintechflash.co.uk London, United Kingdom	2017

Books for Reference:

No	Author	Title	Publisher	Year of Publication
1.	Theo Lynn John G. Mooney Pierangelo Rosati Mark Cummins	Disrupting Finance - Fintech and Strategy in the 21st Century	Palgrave Macmillan	2019
2	Bernardo Nicoletti	The Future of Fin Tech – Integrating Finance and Technology in Financial Services	Palgrave Macmillan	2017

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Analyse the application of IoT in Fintech.
- Prepare a list of basic usage of Fintech application in Banking services
- Analyse and Evaluate the components of Insurtech of different insurance companies
- Analyse the application of block chain technology in Crypto currency exchanges
- Analyse and interpret the digital lending practices in SMEs

Course Designers

1. Dr. D. Vijayalakshmi – Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CRE DIT
AF20E01	FINANCIAL MARKETS & INSTITUTIONS	ELECTIVE	71	4	-	5

Preamble

To enable the students to know the functioning of Indian financial markets and institutions

Prerequisite

- No prerequisite knowledge required.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts of instruments and role of agents in financial markets	K1
CO2	Interpret and Analyze the degree of risk for its effective management	K2
CO3	Organize and inspect the investment opportunities based on the relevance of financial institutions	K3
CO4	Examine and appraise the performance of the financial markets and institutions	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	S

CO2	S	M	L	L	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (14 Hrs)

Indian Financial System: Financial Market-Meaning- Need and Objectives. Functions- Classifications of Financial Market. Capital Market: Role of Capital Markets - Functions-Capital market instruments - Recent Trends in capital market in India – Money Market: Money market instruments.

UNIT II (15 Hrs)

New issue market - Secondary market. Stock Exchange - Objectives -Functions. SEBI: Role and Powers of SEBI. Recent Trends and developments in Security Market-OTCEI-NSE–BSE- Achievements-Guidelines-DEMAT -Objectives–Importance

UNIT III (14 Hrs)

Investment Institutions in India: UTI - ICICI - IDBI - IFCI - SFC. Commercial Banks – Role and functions - Central Bank - Objectives and Functions - Insurance Companies –History and Development of Insurance Companies - kinds of Insurance - IRDA - Powers and Functions –Debt Market-Types of Bonds.

UNIT IV (14 Hrs)

Mutual Fund-Meaning, Definition– Advantages–Types-Mutual Fund Products-Performance of Mutual Fund - Role of Mutual Fund Sector - SEBI Regulations on Issue of Mutual Fund - Recent Developments in Mutual Fund. Credit Rating - Features – Advantages – CRISIL & ICRA- Domestic and Global Credit Rating Agencies.

UNIT V (14 Hrs)

Derivatives – Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards – Features - financial forward - Futures - Types of Futures – Options – Types – Benefits – Swap – Kinds –Derivatives in India–Securitization –Definition -Mechanism of Securitization– Securitization in India.

Text Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Varshney P.N. & Mittal D.K.	Indian Financial System	Sultan Chand & Sons	2015 edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Avadhani V.A	Marketing of Financial Services	Himalaya Publishing House	3 rd edition 2018
2	Gordan E, Natarajan K	Financial markets and services	Himalaya Publishing House	10 th edition 2016
3	Dr. Gurusamy S	Financial markets and Institutions	Tata McGraw Hill Publishing co. Ltd	2015 Edition

Pedagogy

➤ Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

➤ Apply different company valuation techniques to determine share prices.

- To identify the recent trends in Capital and Money Market in India.
- To examine about recent amendments made by SEBI
- To identify the new schemes provided by Insurance Companies

Course Designers

- Mrs. D. Sujini
- Dr. Mallika Haldorai

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF20E02	BUSINESS ENVIRONMENT	ELECTIVE	71	4	-	5

Preamble

- To acquaint the student with the national and global environment pertaining to business
- To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India.

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concept, Elements, Levels of business Environment	K1
CO2	Interpret about Socio Economic, Cultural Values and Financial Environment in Business	K2
CO3	Construct about Dimensions, Economic Reforms, Social Values, Financial market and Labour environment of Business	K3
CO4	Discover about Economic systems, policies, Social Group Attitudes, Corporate Governance and Trade Unionism in India	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	M	L	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Theoretical Framework of Business Environment - Concept-Significance & Nature of Business Environment -Elements of Business Environment - Levels of Environment - Internal and external - Changing Dimensions of Business Environment-Economic System Interface - Environmental Scanning and Monitoring.

UNIT II (14 Hrs)

Economic Environment of Business - Economic Environment of Business - Economic Planning in India - Industrial Policy - Fiscal Policy - Monetary Policy - Export and Import Policy - Public Sector and Economic Development- Economic Reforms -Liberalization and Structural Adjustment Programmes.

UNIT III (15Hrs)

Social Environment – Socio - Cultural Environment - Critical Elements of Socio-Cultural Environment -

Social Institutions and System social Values and Attitude social Groups - Middle Class - Emerging Rural Sector in India - Consumerism in India - Corporate Governance.

UNIT IV (14 Hrs)

Technological Environment: Technology – Concepts of Technological Environment – Types and Components of Technological Environment- Features of Technological Environment – Impact of Technology on Business – Human Factor and Technology - Management of Technology on Business- Cutting through Environmental Issues : Technology as a double edged sword.

UNIT V (14 Hrs)

Labour Environment - Labour Legislation in India- Labour Welfare and Social Security- Industrial Relations-Trade Unions-Social Responsibilities of Trade Unions-Limitations and Problems of Trade Unionism in India.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	2019, 27 th Revised Edition

Reference Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Adhikary M	Economic Environment of Business	Sultan Chand & Co New Delhi,	2012, 27 th revised edition
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2022, 11 th edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- To identify the change in dimension in the present business environment
- To examine the recent amendments in the export and import policy in our country
- To identify the developments in the rural sector
- To analyze the effect of new technologies in handling environmental issues
- To examine various aspects related to trade union problems in India

Course Designers

- Mrs. D. Sujini
- Dr. Mallika Haldorai

CM20E03	PERFORMANCE MANAGEMENT	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- To provide an in depth study of the both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses

Prerequisite

- No prerequisite Knowledge required

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate application of modern techniques of costing in industrial settings	K1
CO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2

CO3	Examine the problems surrounding scarce resource, pricing and make or buy decisions, and how this relates to the assessment of performance	K3
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Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours. Target costing - Derive a target cost in manufacturing and service industries; Explain the difficulties of using target costing in service industries; Suggest how a target cost gap might be closed. Life cycle costing - Identify the costs involved at different stages of the life-cycle; Derive a life cycle cost in manufacturing and service industries; Identify the benefits of life cycle costing.

Unit II (14 Hrs)

Specialist Management Accounting Techniques – Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, Apply throughput accounting to a multi-product decision-making problem. Environmental accounting - Discuss the issues business face in the management of environmental costs; describe the different methods a business may use to account for its environmental costs.

Unit III (14 Hrs)

Decision Making Techniques – Relevant cost analysis - Cost volume profit analysis – Limiting Factors Pricing decisions - Make-or- buy and other short-term decisions - Dealing with risk and uncertainty in decision making.

Unit IV (15 Hrs)

Budgeting and Control: Budgetary systems and types of budget - Quantitative analysis in budgeting Standard costing - Material mix and yield variances - Sales mix and quantity variances -Planning and operational variances

Unit V (14 Hrs)

Performance Measurement and Control: Performance management information systems - Sources of management Information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not- for - profit organizations and the public sector - External considerations and behavioral aspects

Distribution of Marks: Theory: 20% Problems: 80%

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1		Performance Management (ACCA),-	Kaplan Publishing	

Books for References:

S. No	Authors	Title	Publishers	Year of Publication
1	R K Sahu	Performance Management System	Excel Books	2007
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2 nd Edition 2016
3	Prem Chandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- To Examine about business and financial modelling for Cost Volume and Profit Analysis
- To Interpret about Environmental Cost issues faced by business organization
- To Apply Throughput Accounting to a multi – product decision making problem
- To identify the difficulties of using target Costing in service industries
- To analyse about material mix and yield variances through Budgetary control

Cour Course Designers

1. Dr. G. Kavitha– Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF20SBP2	SBS - Accounting Package Practical II	SBS	43	-	2	3

Preamble

- To impart knowledge regarding the concept of financial accounting
- To acquire knowledge in inventory management
- To familiarize statutory features

Prerequisite

- No prerequisite required

Course Outcomes

On the Successful Completion of the course, Students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Show the Groups, Ledgers and Vouchers of Company Transactions	K1
CO2	Demonstrate the Accounting and Inventories of based on Stock Summary	K2
CO3	Identify the Financial Position of company by using final Accounts and Balance sheet	K3
CO4	Analyze the Financial Statements and GST payable of the company	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

1. To Create Company ,Groups and Ledgers
2. To prepare Receipt & Payment voucher entries
3. To prepare Purchase Order, Purchase voucher and Debit Note for a given list of transactions
4. To prepare Sales Order, Sales voucher and Credit Note for a given list of transactions
5. To prepare Contra and Journal vouchers
6. To prepare Cost Centre and Cost Category
7. To prepare BRS
8. To prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report)
9. To prepare final accounts for a given trial balance
10. To prepare accounts with inventory
11. To prepare Stock Summary and Godown wise summary
12. To calculate GST
13. To prepare TDS

Pedagogy

Lecture, PPT, Demonstration

Course Designers

1. Mrs. S. Manasha
2. Mrs. D. Sujini

SEMESTER V – PART – III
ADVANCED LEARNERS COURSE – SELF STUDY PAPER
HUMAN RESOURCE MANAGEMENT
SUBJECT CODE: AF12AC1

Credits : 5

Objective

- To enable the students to acquire knowledge on Human Resource Management

UNIT I

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT II

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT III

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures –

UNIT IV

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Text Book:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Shashi K.Gupta and Rosy Joshi	Human Resource Management	Kalyani Publishers	Fourth Edition 2010

Books for Reference:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2010 Revised Edition
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	2010 13 th edition
3	Gupta C.B	Human Resource Management	Sultan Chand & Sons	12 th edition 2010

Course Designers

1. Dr. (Mrs). M. Raja Rajeswari
2. Mrs. S. Dharchana

ADVANCED LEARNERS COURSE – SELF STUDY PAPER LOGISTICS AND SUPPLY CHAIN MANAGEMENT SUBJECT CODE: AF12AC2

Credits:5

Objectives:

- To know the concepts of logistics and Supply Chain management

UNIT I

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles . Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness

UNIT II

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing – Material handling – Order Processing –Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

UNIT III

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

UNIT IV

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management. Components of a Logistic system – transportation – Inventory carrying – warehousing – order processing – Ocean transport – ships – types – measurement of capacity of ships –shipping information.

UNIT V

Multi Model transportation – Role of containerization –Problems – Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading - Infrastructure development – Air Transport – Comparative evaluation of transport system – Decision Criteria – Advantages of Air transport – Importance – Insurance aspects of logistics.

Text Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Agrawal D.K	Text book of Logistics and Supply Chain Management	Macmillan India Ltd	Current Edition
2	Sunil Chopra & Peter Meindl	Supply chain management	Pearson Education (Singapore) Pvt.ltd	Fourth edition 2010

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Donald.J.Bowe rsox, David J.Closs	Logistics Management The Integrated Supply Chain Process	Tata McGraw-Hill	1996 Edition
2	Reji Ismail	Logistics Management	Excel Books	2010, III Edition
3	Sahay B.S	Supply chain management	Macmillan India ltd	2010, IV Edition

Course Designers

1. Dr. (Mrs). M. Raja Rajeswari
2. Mrs. S. Dharchana

