



PSGR Krishnammal College for Women



**DEPARTMENT OF B.COM (ACTUARIAL MANAGEMENT)
& (FINANCIAL SERVICES)**

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

**B.COM (FINANCIAL SERVICES)
2020-2021 BATCH**



PROGRAMME OUTCOMES

On the Successful Completion of the programme the student will be able to:

PO1: Graduates will be well suited to work in financial services jobs in a variety of financial organizations including banks, investment companies and insurance companies.

PO2: Able to apply their skills to develop a successful independent financial service practice.

PO3: Analyze a firm's performance to determine its strengths and weaknesses, and be able to use financial analysis to improve performance.

PO4: Forecast a firm's financial needs and manage their working capital efficiently.

PO5: Applying the financial instruments in managing the risk of investing and hedging activity at the individual and the corporate level.

PROGRAMME SPECIFIC OUTCOME

The students at the time of graduation will be able

PSO1: To integrate knowledge, skills & attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers.

PSO2: To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.

PSO3: To enable them to apply the financial instruments in managing the risk of investing and hedging activity at the individual and the corporate level.



DEPARTMENT OF B.COM (AM) & (FS)
CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION

B.Com (FINANCIAL SERVICES) – 2020-2021 BATCH

Programme & Branch B.Com (Financial Services)												
Scheme of Examination (Applicable to students admitted during the academic year 2020- 2021 onwards)												
Semester	Part	Subject Code	Title of the Paper	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs /sem	Examination	Examination marks				
								CA	ESE	Total	Cre	
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 I	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
	IV	Group B – Allied - Paper I										
			TH20A07B	Mathematics for Commerce Level I	6	86	4	3	40	60	100	5
		Non-Tamil Students										
			NME19B1	Basic Tamil/ Advanced Tamil/ Students with Tamil as Language	2	28	2	3	50	50	100	2
			NME16ES /	Introduction to Entrepreneurship	2	26	4		100		100	
II	I	TAM2002/ HIN2002/ FRE2002	Language – Tamil /Hindi /French – Paper II	6	86	4	3	40	60	100	3	
	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 Paper IV- Business Management and Ethics	5	71	4	3	40	60	100	4
			Group B – Allied I - Paper II									
		TH20A08B	Statistics for Commerce Level I	6	86	4	3	40	60	100	5	
		TH20A08A	Level II									

Bloom's Taxonomy based Assessment Pattern

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 5x2 marks	10	1 or 2 sentences	50
	B- 4x5 marks	20	250 words	
	C – 2 out of 3x 10 marks	20	500 words	

UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 11 out of 13x2 marks	22	1 or 2 sentences	100
	B- 5 out of 7x6 marks	30	300 words	
	C – 4 out of 6x 12 marks	48	600-800 words	

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 - 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	S	S	S	S	S
CO5	S	S	S	S	S
COURSE - FS20C07					
CO1	S	L	M	S	S

CO2	S	M	M	S	S
CO3	S	M	M	M	S
COURSE - FS19A01					
CO1	S	L	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
COURSE - FS19A02					
CO1	S	S	M	M	M
CO2	M	S	L	S	S
CO3	M	M	S	M	S
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	S	S	S
CO5	S	M	S	S	S
COURSE - FS16A03					
CO1	S	M	M	S	M
CO2	S	S	S	M	M
CO3	S	S	S	S	S
COURSE - FS20A04					
CO1	L	M	S	S	M
CO2	S	M	S	M	S
CO3	S	L	L	M	S
COURSE - AM-19SB01					
CO1	L	S	M	S	L
CO2	S	M	S	S	S
CO3	L	S	S	S	M

SEMESTER I

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C01	PRINCIPLES OF ACCOUNTING	Core	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 –Instalment 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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C02	MODERN MARKETING	Core	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

COs	CO Statement	Knowledge Level
CO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CO 2	Understand the composition of market, size, structure and their features and marketing processes	K2
CO3	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CO 4	Identify the marketing mix elements and describe the components of market mix.	K3
CO 5	Illustrate the process and new approaches in marketing	K4

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	2019reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair &Sanjith Nair R.	Marketing	Sultan Chand & Sons	2018reprint
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

SEMESTER II

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C03	FINANCIAL ACCOUNTING	Core	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 Study

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C04	BUSINESS MANAGEMENT ANDETHICS	Core	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 – Levelsof 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 Book:

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 Component:

- 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

SEMESTER III

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C05	CORPORATE ACCOUNTING-I	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 unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% and Problems 80%

Text Book:

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

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:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C06	COMPANY LAW					
		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 Book

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:

- 1.Mrs.Dr.M. Deepa Lakshmi, Department of Commerce
- 2.Mrs.Dr.B. Thulasi Priya, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
			FS20C07	FINANCIAL SERVICES AND FINTECH	Core	

Preamble

- To know the concepts of Financial Services.
- To understand the various kinds of Financial Services.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Know the framework of Financial Markets in India.	K1
CO2.	Familiar with the functions of Financial Services.	K2
CO3.	Be an expertise in various Financial markets, technologies and its Services.	K3

Mapping of Programs

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 Hrs)

Introduction to Financial Services – concept – objectives – characteristics – classification of financial services-Scope-Causes– constituents - growth of Financial Services in India – new financial products and services, Innovative Financial Instruments- Financial Service sector in India - problems faced. Regulatory frame work.

UNIT II (DL 17 Hrs)

Merchant Banking - meaning - definition - scope- functions - merchant banker's code of conduct – qualities for merchant bankers- SEBI guidelines-Merchant banker's commission-Merchant bankers in market making process-Progress of merchant banking in India-Scope - Problems of merchant bankers. Securitization- features-need-process of securitization- Securitization in India.

Factoring: Meaning-Functions-benefits-Cost of factoring-types of factoring- Discounting- Difference between factoring and discounting – Advantages and Disadvantages of factoring.

UNIT III (DL 18Hrs)

Lease Financing - characteristics, types of lease, *financial lease vs. operating lease*- leasing process - services of the lessor - advantages and limitation of lease financing. Hire purchasing - Definition and features - Rights of hirer– Bank credit for hire purchase- difference between Hire Purchasing and Lease Finance.

Venture capital-features-scope of venture capital- importance-Venture capital guidelines-stages of venture capital financing- The Indian Scenario: methods of venture financing. Credit Rating – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

UNIT IV (DL 17Hrs)

Introduction to Fin Tech-Recent developments¹ -Major areas in FinTech², Future prospects and potential issues with Fin Tech – Fin Tech Evolution in Banks: Digital payments-payment gateways , bill payment services, money transfer services³ - Big Data Analytics⁴, Artificial Intelligence⁵ and Machine Learning applications in the BFSI sector⁶ - Alternative Lending, Crowd funding, and P2P Technology : Use of Crowd funding and p2p lending platforms - Big data and analytics in lending.

Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

UNIT V (DL 17 Hrs)

Fundamentals of digital currencies-Crypto currency Technologies and Block chain - Bit coin and its significance -Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments - Application of block chain technology in banking and financial services industry- Security issues in Fintech-Regulatory issues in Fin Tech.

* Self Study

Text Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	E.Gordon K.Natarajan	Financial Markets and Services	Himalaya publishing House	11 th revised Edition, 2018&Current Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1.	Jelena Mandir	Fintech law and Regulation	Edward Elgar Publishing ltd,	2019 Edition
2.	Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Gold feder,	Bit coin and Crypto currency Technologies: A Comprehensive Introduction	Princeton University Press	Revised edition 2016 Edition
3.	Henning Diedrich,	Ethereum: Block chains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations	Create Space Independent Publishing Platform	2018 edition
4.	Dr.JosephAnbarasu, Boominathan. V.K, Manoharan. P and Gnanaraj.G	Financial Services	Sultan Chand & Sons	Current Edition
5.	Gurusamy	Financial Markets and Services	Sultan Chand & Sons	4 th Revised Edition2016

Links

1. <https://www.investopedia.com/terms/f/fintech.asp>
2. <https://icpf.ir/wp-content/uploads/IFP/2018/06/The-Fintech-Book-finera.pdf>
3. <https://files.eric.ed.gov/fulltext/ED598543.pdf>
4. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/BIG%20DATA%20ANALYSIS%20NOTES.pdf
5. <https://eecs.wsu.edu/~cook/ai/lectures/p.html>
6. <https://lecturenotes.in/notes/15523-note-for-machine-learning-ml-by-varshichoudhary?reading=true>
7. <https://bitcoin.org/bitcoin.pdf>

Skill Component

1. Assignment on how Robots help, serve and Protect Banks – case study of International Banks.
2. Analysis on Trading of Crypto currencies.
3. Analyzing the Stock price movements of Crypto currencies in a intraday live trading.
4. Mock trading on Crypto currencies like Bit coins, Ethereum, Altcoins and so on.

Pedagogy

- Chalk and talk , PPT, Discussion , Assignment, Quiz, Case study

Course Designers

1. Dr (Mrs.) G.Indrani. Asst Professor
2. Mrs. Kirubadevi Asst Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS19A01	FOREIGN EXCHANGE MARKET	ALLIED	86	4	-	5

Preamble

- To understand how the foreign Exchange Market operates
- To understand the principles of Currency valuation
- To explain techniques that can be used to hedge foreign exchange risk.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Outline the structure of the global foreign exchange market, the principal participants, and the future direction of product delivery.	K1
CO2.	Compare the difference between the use of foreign exchange risk management techniques for foreign exchange exposures for corporations and banks.	K2
CO3.	Demonstrate the applications of foreign currency options.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 hrs)

Scope, objectives and functions of treasury - Treasury management in bank and corporate – Cost centre vs. profit centre treasury - Centralized vs. decentralized treasury

UNIT II (DL 17 hrs)

Structure and role of global money market - Money market Instruments: *call money, term

money, notice money CP, CD, T-Bill*, Repo and reverse repo , BRDS, IBPC - Money market derivatives: FRA, IRS, IRF, swaption , CAPS, Floors and collars

UNIT III (DL 18 hrs)

Integration of money market and FOREX market - ALM - Liquidity management - Credit risk, country risk, operating risk, market risk and implications of BASEL II. The International Financial Environment - The International Monetary System

UNIT IV (DL 17 hrs)

The foreign exchange market - Feature of FOREX market - The Determination of Exchange Rates. Regulation- Roles of RBI and FEDAI-Relevant provisions of FEMA

UNIT V (DL 17 hrs)

Currency Exposure - Management of economic exposure - Management of transaction exposure - Management of translation exposure - Accounting of transaction and translation – exposure - Currency derivatives.

*Self-study

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Apte. P.G	International Financial Management	Tata McGraw Hill	2013, 6 th edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Ross, Jordon	Fundamentals of Corporate Finance	Tata McGraw Hill	2013, 12 th edition.
2	Van Horne	Financial Management and Policy	Prentice Hall	20014, 12 th edition.

Pedagogy:

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

Course Designers:

1. Mrs.S.Kirubadevi, Asst. Professor
2. Mrs.K.Pavithra, Asst. Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS19A02	BUSINESS ECONOMICS	ALLIED	86	4	-	5

Preamble

- A Theoretical and practical understanding of the economic decisions faced by business and its managers,
- The ability to analyze the economic and social environment in which these decisions are taken.
- To understand the basics in micro and macroeconomics.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed.	K1
CO2	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.	K2
CO3	Apply economic reasoning to the analysis of selected contemporary economic problems.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I(DL 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 (DL 18 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 Behavior: Law of Diminishing Marginal utility – Equi-Marginal Utility – Indifference Curve – Definition, Properties and equilibrium

UNIT III (DL 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 (DL 17 hrs)

National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments. Theory of Employment- Type of unemployment- Labor 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 of taxation-Effect of taxation on production and distribution-Deficit financing system.

UNIT V (DL 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.

*** Self Study**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Sundharam KPM, Sundharam EN	Business Economics	Sultan Chand & Sons - New Delhi – 02.	4 th Edition, 2010

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Chaudhary.C.M	Business Economics	RBSA Publishers - Jaipur - 03.	3 rd edition 2012
2	Mehta. P.L	Managerial Economics – Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi	19 th Edition, 2013
3	Francis Cherunilam	Business Environment (Unit V)	Himalaya Publishing House -Mumbai – 04.	3 rd edition 2014
4	Shankaran.S	Business Economics (Unit IV)	Margham Publications Ch -17	2016

Pedagogy:

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

Course Designers:

1. Mrs. S. Brindha, Asst. Professor
2. Mrs.Rajamani, Asst. Professor

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

Preamble

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

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

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	K2

	terminology of procedures in this current scenario	
CO3	Identify the corporate and legal perspectives involved in all business transactions	K2
CO4	Examine the rules regarding the administration of agreements relating to the business activities	K3
CO5	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
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

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C09	BUSINESS FINANCE	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 utilization	K2
CO3	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K3
CO4	Analyze 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	PO1	PO2	PO3	PO4	PO5
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 Edition 20

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM20C10	CORPORATE ACCOUNTING II	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

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. Mrs.Dr.C. Gomathy, Department of Commerce
2. Mrs. Dr. M. Deepa Lakshmi, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS19A03	DERIVATIVES MARKET	Allied	86	4	-	5

Preamble

- To familiarize the fundamental concept of commodity and commodity exchange in India
- To provide an insight into the different types of Derivatives and Participants in derivative market
- To recognize the roles of various participants trading on the exchange

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the design of physical market for agricultural commodities in India	K1
CO2.	Identify significant areas of risk associated with buying and selling of commodities	K2
CO3.	To comprehend the settlement process and delivery process in exchange	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 hrs)

Commodity markets: Meaning of Commodity – markets - marketing of agricultural commodities - physical market operations. Understanding risk - managing risk - Meaning of derivatives - evaluation of commodity derivatives in the world and in India

UNIT II (DL 17 hrs)

Derivatives – **types** - markets and participants - economic importance of commodity derivatives in India. Commodity exchanges: Meaning - **Commodity exchange around the world²and in India** - electronic spot exchanges - regulation of commodity markets.

UNIT III (DL 18 hrs)

Trading on commodity exchanges: The exchange platforms – **membership** – brokerage - trading systems – participants - market positions - order types - access to commodity exchange- volume and open interest -**Clearing and settlement on commodity Exchanges** - the commodity clearing house – margining - risk containment measures - settlement process - warehousing and warehouse receipts - the delivery process - distinctive features.

UNIT IV (DL 17 hrs)

Commodity futures pricing and applications - Pricing of futures - cost of carry - futures spot

convergence - price relationships - futures for hedging – speculation - arbitrageur. Option pricing – (options for hedging - speculation and arbitrage)*.

UNIT V (DL 17 hrs)

Commodities as an investment class - Investing commodities - commodity indices - risks and challenges - variety in commodity markets - derivatives disasters.

*Self-study

Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	John C. Hull and Sankarshan Basu	Options, Futures and other Derivatives	Margham Publications Ch -17	8 th Edition, 2013

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and edition
1	Hamon. J. D	Advanced Commodity trading Techniques	Windsor books	8 TH Edition, 2011
2	Nick Battley	Introduction to commodity Futures	Irwin	2 nd Edition 1996
3	Niti Nandini Chatnani	Commodity Markets	McGraw Hill Pvt. Ltd	1 st Edition, 2011
4	Parameshwaran.R	Futures and options	McGraw Hill Pvt. Ltd	5 th edition 2016
5	Wolk book	NCFM Commodity Derivatives Module		

LINKS

1. <https://www.5paisa.com/articles/different-types-of-derivative-contracts>
2. <http://www.whichwaytopay.com/world-commodity-exchanges.asp>
3. <https://www.jagranjosh.com/general-knowledge/commodity-exchanges-of-india-1472207100-1>
4. <https://www.icexindia.com/> or <https://www.icexindia.com/static/membership-introduction.aspx>
5. <https://www.slideshare.net/spagi/clearing-and-settlement-on-commodity-exchange>
6. <https://www.trifidresearch.com/blog/commodity-futures-as-an-investment-avenue>
7. <https://www.classcentral.com/course/edx-foreign-exchange-markets-concepts-instruments-risks-and-derivatives-11720>
8. <https://www.classcentral.com/course/edx-debt-money-markets-concepts-instruments-risks-and-derivatives-11718>

ACTIVITIES

1. Students might ask to open a DEMAT account.
2. Students can do online share trading as an investor.
3. Collection of guidelines to become a member in various commodity exchanges
4. Collection of techniques and guidelines for effective share trading
5. Analysis on volatility of share price indexes (NIFTY & BSE 100)

Pedagogy

- Chalk and talk, PPT, Discussion, Assignment, Quiz, Case study

Course Designers:

1. Dr.G.Indrani, Asst. Professor.
2. K.Pavithra, Asst. Professor.

COURSE NUMBER	COURSE NAME	Category	L	TP	Credit
FS20A04	BUSINESS ENVIRONMENT	Allied	86	4-	5

PREAMBLE

- To make the students to understand the basics Concepts of Environmental Science and their importance indifferent forms of business.
- To relate the impact of environment on business in an integrated manner.

Course Outcome

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

CO. No.	CO Statement	Knowledge Level
CO1.	Understand the concept and different polices of Business Environment.	K1
CO2.	To create the Knowledge of Socio-cultural environment and consumerism in India.	K2
CO3.	Develop the Industrial Relations and analyzing the problems of trade unionism in India.	K3

MAPPING WITH PROGRAM OUTCOMES

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 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 (DL 17 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 (DL18 Hrs.)

Government initiatives for Business – MSME – RSBDC(Rural Small Business Développment Centre – NSIC-WASME(World Association for Small and Medium Enterprise).Social Environment - Socio-cultural environment: Critical elements of socio cultural environment: social institutions and systems: social values and attitudes: social groups: middle class: emerging rural sector in India: consumerism in India. Social responsibility of business; social audit; corporate governance.

UNIT IV (DL 17 Hrs)

Financial Environment of Business - Indian Money Market- Monetary and Fiscal Policies- Financial Market structure - Growth of capital-Money and Capital Markets - Industrial Finance - Industrial Financial Institutions - IDBI, IFC, (ICICI), (SFCs) and FIIs.

UNIT V (DL 17 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) *.

***Self -Study**

Text Book

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

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and edition
1	Adhikary, M	Economic Environment of Business	Sulthan Chand & Co New Delhi,	Current Revised Edition.
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	15 th Edition, 2019

Pedagogy

- Chalk and talk , PPT, Discussion , Assignment, Quiz, Case study

Course Designer

1. Mrs.M.Shobana Asst Professor
2. Mrs. G.Rajamani Asst Professor

SEMESTER III & IV
DATA ANALYSIS USING EXCEL AND R PROGRAMMING
SKILL BASED SUBJECT

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM-19SB01	PAPER-I INTRODUCTION TO EXCEL AND FINANCIAL MODELING	SBS-Theory	58	4	-	4

Preamble

- To introduce concepts of excel and financial modeling to develop programming skills.
- To understand the basic and advanced features of excel in the context of financial modeling applications.
- To enable the students to construct spreadsheet for financial applications using financial functions.

Prerequisite

- Basic knowledge of Computer and Excel

Course Outcomes

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

CO No	CO Statement	Knowledge Level
CO1	Understand the Concepts of excel and financial modeling	K1
CO2	Categorize the various commands in excel and financial modeling	K2
CO3	Understanding the techniques, elements and approaches of forecasting financial statements	K3, K4

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

INTRODUCTION TO EXCEL AND FINANCIAL MODELING -AM-19SB01 (58Hrs)

Syllabus

UNIT-I (DL 11Hrs)

Introduction to Excel- understanding advanced features of excel -Database functions in excel, creating charts using forms and control toolbox ,understanding Finance functions present in excel- Inserting or deleting cells, rows and works sheet- Hiding rows and columns-Keeping row and column headings in view.

UNIT-II (DL 12Hrs)

Formulas- Creating a formula- Relative cell referencing- Absolute cell referencing-Functions -Using Auto Sum- The IF() function-Printing-Printing a worksheet-Charts-Modifying a chart-Data manipulation-Sort-Filter

UNIT-III (DL 12Hrs)

Introduction to Financial Modeling-Difference between a Spread Sheet and Financial model. Types and purpose of financial model-Tools for financial modeling-Grouping-Goal Seeking-Scenario manager.

UNIT-IV (DL 12Hrs)

Financial Statements by using excel -Preparing common size statements-Excel in Accounting directly from Trial Balance Forecasting Analyzing

UNIT-V (DL 11Hrs)

Income statement, balance sheet and cash flow statement-Income Statement Module-Balance Sheet Module-Cash Flow Statement Module-Direct and Indirect Cash Flow Statement Layout

Text Book

S.No	Name of the Author	Title of the Book	Publication & Year of Edition
1	Danielle Stein Fairhurst	Using Excel for Business Analysis: A Guide to Financial Modeling Fundamentals	2012 Ed John Wiley & Sons Inc Publications
2	ChandanSengupta	Financial Modeling Using Excel and VBA	2009 Ed John Wiley & Sons Inc Publications

Pedagogy

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

Course Designers

- Mrs.G.Rajamani, Assistant Professor
- Mrs.M. Shobana, Assistant Professor

SEMESTER III & IV
DATA ANALYSIS USING EXCEL AND R PROGRAMMING
SKILL BASED SUBJECT

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
AM-19SBP1	PRACTICAL I –DATA ANALYSIS USING EXCEL	SBS - Practical	-	2	28	2

1 Preparation of Income Statement:

Input: Receipts & Payments.

Functions to be used: Data validation, 'fx' –functions, Conditional Formatting, Controls, Scenarios, Goal Seek, Auto Correct.

Expected Output: Income Statement

2 Time Value of money:

Input: Cash Flows.

Functions to be used: FV,NPER,PMT,PV, TYPE,

Expected Output : NPV,IRR,ROI

3 Estimating the share price:

Input: Share Prices.

Functions to be used: Graph, Trend Setting.

Expected Output :Trend line

4 Calculation of Risk Adjusted Rate:

Input: Share Prices.

Functions to be used: CAPM Functions

Expected Output: Beta value and Trend line

5 Capital Rationing:

Input: Cash Flows.

Functions to be used: Solver Parameters

Expected Output: Ranking based on Pay-back period

6 Leverage:

Input: Various Costs.

Functions to be used: Goal Seek.

Expected Output: DOL, DFL and DCL; BEP graph

7 Designing Capital Structure:

Input: Summarized Income Statement.

Functions to be used: Goal Seek

Expected Output: EPS, EPS growth rate.

8 Inventory Management:

Input: Inventory data.

Functions to be used: Scenarios

Expected Output: EOQ, Max level, Min level, Graph.

9 Credit Policy:

Input: Opening and Closing Receivables.

Functions to be used: Min, Max.

Expected Output: Aging Schedule

10 Cash flow Estimation:

Input: Cash flows.

Functions to be used: Autocorrect

Expected Output: Cash Budget

Note: Theory combined with problems using formulas are taught simultaneously in Computer lab using MS Excel software.

Pedagogy

- Demonstration, System, Hands on Training

Course Designers

1. Mrs.G. Rajamani, Assistant Professor
2. Mrs.M. Shobana, Assistant Professor

SEMESTER III - JOB ORIENTED COURSE

SEMESTER III & IV

Basics of Banking, Insurance & Investment (BBII)-JOB2096

Certification Program Curriculum

Duration:40hrs

Module 1 :

Basics of Banking - Introduction to Bank & Structure of Banking sector in India- Products and services of offered by banks- KYC norms and guidelines by RBI- Technologies and platforms used by banks- Sourcing of customers- online.

Module 2:

Basics of Insurance - Introduction to Insurance & Structure of Insurance in India - Features of Insurance - Types of Insurance- Documentation for Insurance Policy

Module 3:

Insurance Contract - Insurance Agency - Basics of Investment - Structure of Indian Financial Market- Introduction to Investment - Avenues for Investment

Module 4:

Risk in Investment and Risk Management - Behavioural biases in Investment related decision making- Introduction to Mutual Funds

Module 5:

Advantages of Investing in Mutual Funds - Types of Mutual Funds Schemes - Mutual Fund Distribution / Advisory