



PSGR Krishnammal College for Women



UGC Certified College of Excellence • Autonomous • Affiliated to Bharathiar University • ISO 9001:2015 Certified • Reaccredited with 'A' Grade by NAAC • Ranked 22nd in NIRF 2019 by MHRD

DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)

2019 - 2022



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.



DEPARTMENT OF B.COM (ACCOUNTING AND FINANCE)

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
2019- 2022**

SEM	Part	Subject Code	Title of the Paper	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
								C A	ESE	TOTAL	
I	I	TAM1701/ HIN1701/ FRE1701	Language T/H/F Paper I	6	86	4	3	40	60	100	3
I	II	ENG1701/ ENG17F1	English Paper-I/ Functional English Paper -I	6	86	4	3	40	60	100	3
I	III	AF18C01	Core - 1 – Fundamentals of Accounting	6	86	4	3	40	60	100	4
I	III	AF18C02	Core – 2 – Business management and Ethics	4	56	4	3	40	60	100	4
I	III	TH17A07B TH17A07A	Allied I- Mathematics for Commerce Level I / Level II	6	86	4	3	40	60	100	5
I	IV	NME16B1/ NME16A1/ NME12WS/ NME12AS/ NME12GS/ NME18ES	Basic Tamil I/ Advanced Tamil I/ Women Studies / Ambedkar Studies / Gandhian Studies/ Introduction to Entrepreneurship	2	28 26 28 28 28 28 26	2 4 2 2 2 4	- 3 - - - -			100 100 100 100 100 100	2

II	I	TAM1702/ HIN1702/ FRE1702	Language II – Tamil II/ Hindi II/ French II	6	86	4	3	40	60	100	3
II	II	ENG1702/ ENG17F2	English II/ Functional English II	6	86	4	3	40	60	100	3
II	III	AF18C03	Core- 3 – Business Economics	5	71	4	3	40	60	100	4
II	III	AF18C04	Core – 4- Fundamentals of Law	5	71	4	3	40	60	100	4
II	III	TH17A08B/ TH17A08A	Allied II- Statistics for Commerce Level I/Level II	6	86	4	3	40	60	100	5
II	IV		**Open Course (Online)	--	--	--	--	--	--	--	2*
II	IV	NME16A2 NME16B2	**Advance Tamil/Basic Tamil	--	--	--	--	--	--	--	Gr
II	VI	REG16EE	Personality Development Programme	2	--	--	--	--	--	100	2
II	IV	NM16GAW	General Awareness – self study	Self study	--	--	Online Test	10 0	--	--	Gr.
III	III	DA19C05	Core-5- Security Analysis and Portfolio Management	6	86	4	3	40	60	100	4
III	III	AF19C06	Core-6- Financial Accounting	7	101	4	3	40	60	100	4
III	III	AF19C07	Core-7- Direct Taxation I	7	101	4	3	40	60	100	5
III	III	AF19A01/ AF19A02	Allied – Operations and Strategic Management/ Business Environment	5	71	4	3	40	60	100	5
III	IV	AF19SB01 AF19SBP1	Skill Based Subject Financial Analytics – Theory Practical	2 1 1	29 15	1 -	2	--	--	--	--
III	IV	NM14VHR	Value Education and Human Rights	2	26	4	2	--	--	100	2
III	IV	NM10EVS	Environmental Studies– self study	--	--	--	--	--	--	--	--
III	V		Job Oriented Course	--	60	--	--	40	60	--	Gr
IV	III	AF19C08	Core8 – Company Accounts	7	101	4	3	40	60	100	4

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

PROJECT VIVA VOCE

Subject Code: AF16PROJ

Duration: 5 Hrs per Week

Credit : 5

Project work, which is compulsory, carries 100 marks. Group of students (3 to 5 students) should select a topic for the project work in the beginning of the fifth semester and submit the project report (dissertation) at the end of the fifth semester. The guide and an internal examiner shall evaluate the project report and conduct the viva. The project work shall be related to commerce and its related applications.

Project Evaluation

Internal 20 Marks:

- Topic – 2 Marks
- Review of Literature – 3 Marks
- Research, Design & data Collection – 10 Marks
- Analysis, Conclusion & Rough Draft – 5 Marks

External 60 Marks:

- Quality of Idea – 5 Marks
- Application of relevant Tools – 10 Marks
- Presentation of Report – 15 Marks
- Presentation of Project – 10 Marks (PPT)
- Explanation (Clarity) – 10 Marks
- Team Spirit – 5 Marks
- Plagiarism – 5 Marks

VIVA – 20 Marks

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 l 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	

MAPPING OF POs WITH COs

RSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE 1 - AF18C01					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE - AF18C02					
CO1	S	S	L	M	M
CO2	S	S	S	L	L
CO3	S	S	S	S	S
COURSE - AF18C03					
CO1	S	M	L	S	L
CO2	S	M	L	S	L
CO3	S	M	M	M	L
COURSE – AF18C04					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE - DA19C05					
CO1	S	L	L	S	S
CO2	S	M	M	M	S
CO3	S	M	L	S	S
COURSE – AF19C06					
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	M	M
COURSE – AF19C07					
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M

COURSE -AF19A01					
CO1	S	s	S	S	S
CO2	S	s	S	S	S
CO3	S	s	S	S	S
COURSE -AF19A02					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE - AF19C08					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE - CM19C09					
CO1	S	S	S	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
COURSE - AF19C10					
CO1	S	s	S	S	M
CO2	S	s	S	S	M
CO3	S	S	S	S	M
COURSE - AF19A03					
CO1	S	s	L	M	M
CO2	M	s	M	L	L
CO3	M	M	S	S	L
COURSE - AF19A04					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
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 NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF18C01	FUNDAMENTALS OF ACCOUNTING	CORE	86	4	-	4

Preamble

- To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
- To obtain a solid understanding on the preparation of final accounts, Consignment and Bill of Exchange Accounts.

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 elements, uses, and limitations of financial statements.	K1
CO2.	Classify and associate various heads of accounts.	K2
CO3.	Illustrate and apply the accounting principles for rectifying error, preparing final accounts, Consignment and Bill of Exchange.	K3

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)

Accounting Principles, Concepts and Conventions - Capital and Revenue Transactions – Double Entry System - Books of Prime Entry – Subsidiary Books – Cash Book

Unit II

(18 Hrs)

Journal - Ledger - Trial Balance - Rectification of Errors - Bank Reconciliation Statement

Unit III**(17 Hrs)**

Depreciation - Bills of Exchange (excluding accommodation bill, insolvency)

Unit IV**(17 Hrs)**

Consignment (cost price, invoice price, commission & valuation) - Joint Venture – Insurance Claims (Loss of Stock and Loss of Profit)

Unit V**(17 Hrs)**

Preparation of Final Accounts - of a Profit-Making Concern – of a Not-for-Profit Making Concern – from incomplete records

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Jain S P & Narang K L	Principles of Accountancy	Kalyani Publications	2017, 21 st Revised Edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Nagarajan K L, Vinayagam N & Mani P L	Principles of Accountancy	Sultan Chand & Sons	2015 Revised Edition
2	Reddy T S & Murthy A	Financial Accounting	Margham Publications	2013 Revised Edition

Pedagogy

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

Course Designers

1. Dr. M. RajaRajeswari
2. Mrs. M. Uma

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AF18C02	BUSINESS MANAGEMENT AND ETHICS	CORE	56	4	--	4

Preamble

- To gain basic knowledge in the basic principles of management.

Prerequisite

- No prerequisite required

Course Outcomes

On the successful completion of the course, students will be able to acquire knowledge on working of business organization through the process of management and to make students aware of the various ethical issues concerning the Business World.

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of management and ethics	K1
CO2	Conceptualize the principles of management and ethics	K2
CO3	Apply management principles and ethics in managerial environment	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

UNIT I

(11 Hrs)

Management – Definition - Nature and Scope - Functions-Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor - Management as a Science, Art, Profession - Management and Administration - Principles of Management – Planning - Meaning – Nature – Importance - purpose of planning - planning process - Methods and Types of Plans - Advantages and Limitations

UNIT II

(12 Hrs)

Decision Making - Steps in Decision Making. Organization – Meaning - Nature and Importance - Process of Organization – Structure - Departmentation – Delegation – Centralization – Decentralization – Authority - Responsibility Relationship - Line, Line & Staff – Functional -

Span of Control - Charts and Manuals - MBO & MBE – Group Dynamics and Organizational Climate

UNIT III

(11 Hrs)

Leadership – Meaning – Importance - Functions Of Leadership - Leadership Styles - Qualities Of A Good Leader – Motivation – Meaning - Need For Motivation - Theories Of Motivation - Maslow, X, Y,Z Theory, Hygiene Theory.

UNIT IV

(11 Hrs)

Coordination – Meaning – Definition – Principles - Advantages and Disadvantages – Control – Meaning – Importance - Process & Techniques Of Control.

UNIT V

(11 Hrs)

Business Ethics: Ethics – Meaning, Importance, Nature and Relevance – Values and Attitudes of Professional Accountants - Seven Principles of Public – Ethics In Business

Text Books:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	DinkarPagre	Principles of Management(Unit I – III)	Sultan Chand & Sons, New Delhi	2009, 5th edition
2	Rajendra Pal &Korlahalli J.S	Essentials of Business Communication(Unit IV ,V)	Sultan Chand & Sons, New Delhi	2008,11 th edition

Books for Reference:

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Bhushan Y.K	Business Organization and Management	Sultan Chand & Sons	2005,5th edition
2	JainV.K Omprakash Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	2009,1 st edition
3	Koontz and O'Donnel	Principles of Management	TataMcGraw Hill	2009,6 th edition

4	Pillai R.S.N &Bagavathi	Modern Commercial Correspondence	Sultan Chand & Co Ltd, New Delhi	2008,3 rd edition
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Pedagogy

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

Course Designers

1. Mrs.M. RajaRajeswari
2. Mrs.D. Sujini

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF18C03	BUSINESS ECONOMICS	CORE	71	4	-	4

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.	Demonstrate different market structure and pricing policy	K2
CO3.	Interpret and Develop Economic theories and policies	K2, K3

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

(14 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

(14 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 – Equip-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

Unit III

(15 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

(14 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

(14 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

	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

Course Designers

1. Mrs.M. RajaRajeswari
2. Mrs.S. Dharchana

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF18C04	FUNDAMENTALS OF LAW	CORE	71	4	-	4

Preamble

To gain basic knowledge in Laws and the concepts of regulatory compliance, requirements.

Prerequisite

No prerequisite required

Course Outcomes

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

Number	CO Statement	Knowledge Level
CO1.	Relating the overview of laws that are related to the Companies	K1
CO2.	Summarize the knowledge, comprehension and principles of Companies	K2
CO3.	Identify the new enactments in the field of law relating to the business	K3

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

(14 Hrs)

Companies Act 2013 – Nature of Company – History and its Administration - Kinds of Companies – Incorporation of Company: Formation of Company – Memorandum of Association – Articles of Association.

Unit II

(14 Hrs)

Raising of Capital – Prospectus – Share capital. Membership of Company and Contracts – Membership in a Company.

Unit III

(14 Hrs)

Management and Administration – Meetings and Proceedings – Company Management – Other Managerial Personnel. Corporate Winding Up and Dissolution

Unit IV

(15 Hrs)

SEBI Laws and Regulations: The Securities Exchange Board of India Act, 1992 - Rules, Regulations and Guidelines issued there under Clause 49 and SEBI (Issue of Capital and Disclosures Regulations), 2009. The Securities Contracts (Regulation) Act, 195. The Competition Act, 2002: Competition– Meaning, Objectives, extent and applicability - Competition Commission of India - Areas affecting competition

Unit V**(14 Hrs)**

Foreign Exchange Management Act, 1999 (Basic understanding only) - Exports, Imports and Foreign Funds under Deferred Payment, ECB Route, Loans and Export Remittance and Import Remittance. Banking Regulation Act 1949: The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 - The Prevention of Money Laundering Act, 2002 – Role of Cost Accountants in Anti-Money Laundering (AML) Audits to check tax evasion and transfer of funds – Insurance Act, 1938 (Basic understanding only): IRDA Act, 1999.

Text Book

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N D	Elements of Mercantile Law	Sultan Chand & Sons	2014 & 34 th Revised Edition
2	Tulsian	Business Law	Tata McGraw Hill Publishing Co Ltd	2017 & 3 rd Revised Edition

Reference Books

Sl. No	Author Name	Title of the Book	Publisher	Year and edition
1	Pillai R S N Bagavathi B	Business Law	S.Chand & Co ltd	2015 Revised Edition
2	ICAI material			

Pedagogy

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

Course Designers

1. Mrs. D. Sujaritha
2. Mrs. R. Shiji

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
DA19C05	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Theory	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	Knowledge Level
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 application of portfolio techniques	K3

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	PunithavathyPandian	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
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Pedagogy

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

Course Designers

- Mrs. S.Dharchana
- Mrs. D. Sujini

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19C06	FINANCIAL ACCOUNTING	Theory	101	4	-	4

Preamble

To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

Prerequisite

- Basic Knowledge in Accounting Concepts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define concepts and formats of different types of accounts	K1
CO2	Interpret business data to prepare appropriate accounting statements	K2
CO3	Demonstrate and apply various accounting practices applicable to business.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	P03	P04	P05
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(20 Hours)

Partnership Accounts – Capital Accounts – Profit & Loss Appropriation Accounts – Past Adjustment and Guarantee – Admission

UNIT II

(20 Hours)

Retirement – Death – Treatment of Joint Life Policy - Dissolution of Partnership Firms Including Piecemeal Distribution – Amalgamation of Partnership Firms - Conversion or Sale of Partnership Firm to a Company

UNIT III

(20 Hours)

Royalty Accounting - Hire Purchase and Installment System - Accounting from the Point of View of Various Parties - Possession and Repossession in Case of Default in Payments.

UNIT IV

(21 Hours)

Branch and Departmental Accounts -Branch Accounts - Debtors System - Stock & Debtors System - Foreign Branch - Departmental Accounts - Foreign Branch - Departmental Accounts - Trading Account - Profit & Loss Account - Calculation of Net Profit of Various Departments and Allocation of Expenses on The Basis of Suitable Base - Treatment of Shortages - Treatment of Unrealized Profit - Preparation of General Profit & Loss Account and Balance Sheet- Self - Balancing Ledgers

UNIT V **(20 Hrs)**
Computerized Accounting System – Features, Significance, Grouping of Accounts, Ledger Hierarchy, Accounting Packages and their Selection Criteria. Accounting Standards (AS-1, AS-2, AS-6, AS-7, AS-9, AS-10)
Distribution of Marks: Theory 20%, Problem 80%.

Text Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Foundation Study Material 2016			
2	Jain S.P & Narang K.L	Advanced Accountancy – Volume I	Kalyani Publishers	Reprint 2016, 18 th Edition,

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	M.C.Shukla,S.C.Gupta, T.S. Grewal	Advanced Accounts Volume II	S Chand Publications	2016, 19 th Edition
2	Hanif and Mukherji	Financial Accounting	Tata McGraw-Hill Education	2013, 3 rd Edition
3	Reddy TS& Murthy	Financial Accounting	Margham Publications	2012, 7 th Edition

Pedagogy

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

Course Designers

1. Dr. (Mrs). M. Raja Rajeswari
2. Mrs. D. Sujaritha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19C07	DIRECT TAXATION I	Theory	101	4	-	5

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 21Hrs)

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Difference between exemption and deduction, Capital and Revenue – Receipts, Expenditure, Losses, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue.

UNIT II (DL 20Hrs)

Residential Status and Incidence of tax : Residential Status and Incidence of tax: Determination of residential status of an individual, Relationship between residential status and incidence of tax – Simple problems

UNIT III (DL 20Hrs)

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 IV (DL 20Hrs)

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, 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

UNIT V (DL 20 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 – Computation of total income and tax liability.

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

Text Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Executive Study Material 2016			
2	Dr. Vinod K. Singhania	Direct Taxes	Taxman’s Publication	Current Edition

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Dr. Girish Ahuja & Dr.	Notes on Direct	Bharat Law	Current Edition

	Ravi Gupta	Taxes	House Pvt. Limited,	
2	T.V. Manoharan	<i>Students Handbook on Taxation</i>	Snow White Publications	Current Edition

Pedagogy

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

Course Designers

- Mrs. S. Manasha
- Mrs. M. Uma

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19A01	OPERATIONS AND STRATEGIC MANAGEMENT	Theory	71	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 production planning and resource management	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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 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

(15 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

(14 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

(14 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 do Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine – Spare Parts Management.

UNIT V

(14 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	ShuchitaPrakashan (P) Ltd	2016, 14 th Edition

Pedagogy

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

Course Designers

1. Mrs. S. Manasha
2. Mrs. M. Uma

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19A02	BUSINESS ENVIRONMENT	Theory	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	Describe the concept, Elements, Dimensions of business Environment	K1
CO2	Discuss about Socio Economic, Cultural Values and Financial Environment in Business	K2
CO3	Discover Labour Environment and Trade Unionism in India	K3

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 (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 (15 Hrs)

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)

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.

UNIT V (14 Hrs)

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

Text Book

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,	2010,12 th revised edition
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2011 ,11 th edition

Pedagogy

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

Course Designers

- Mrs. D. Sujini
- Mrs. R. Shiji

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19C08	COMPANY ACCOUNTS	Theory	101	4	-	4

Preamble

- To lay down a foundation for drafting accounts for Joint stock companies
- To acquire a working knowledge of accounting standards.

Prerequisite

- Basic Knowledge in Accounting Concepts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the framework of financial statements various pronouncements of professional standards and their applicability	K1
CO2	Associate with accounting methods formatted for the corporate bodies from the time of their inception to their liquidation date.	K2
CO3	Prepare financial statements as may be required under applicable statutes for fair representation, understanding and reliability of stakeholders	K3

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 (20 Hrs)

Accounting for Shares: Issue of Equity Shares, Forfeiture of Shares, Reissue of Forfeited Shares. IPO (Initial Public Offer) – FPO (Follow On Public Offer) – Right Shares – Bonus Shares – Sweat Equity Shares – Shares Issued Otherwise Than For Cash – **Buy Back of Equity Shares – Issue and Redemption of Preference Shares** – Profits and Losses Prior to Incorporation.

UNIT II (20 Hrs)
Issue and Redemption of Debentures – Employees Stock Option Plan (ESOP) – Employees Stock Option Scheme (ESOS) – Under Writing of Shares and Debentures – **Profit Prior to Incorporation**. Business Combinations and Corporate Restructuring Accounting for Amalgamation – Business Acquisition – Amalgamation and Reconstruction (excluding problems of Amalgamation of Inter- Company Holding) – Internal Reconstruction.

UNIT III (21 Hrs)
Presentation of Financial Statements (as per Schedule III) Part I – Form of Balance Sheet – Part II – Form of Statement of Profit and Loss. **Accounting involved in liquidation of companies**, Statement of affairs (including deficiency/surplus accounts) and Liquidator’s statement of account of winding up.

UNIT IV (20 Hrs)
Accounts of Banking Company – Accounts of **Electricity Company**.

UNIT V (20 Hrs)
 Accounts of Insurance Company – **Accounting Standards** (AS-11,12,15,16,17,18 and 19).

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

Text book

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Executive Study Material 2016			
2	Jain and Narang	Advanced Accountancy	Kalyani Publishers	2014, 20 th Edition

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	M.C.Shukla,S.C.Gupta, T.S. Grewal	Advanced Accounts Volume II	S Chand	2016, 18 th edition
2	Hanif and Mukherji	Financial Accounting	Tata McGraw-Hill Education	2013, 2 nd edition

Pedagogy

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

REFERENCES FOR ONLINE LINK AND ACTIVITY:

S.No	Unit	Topic	Hours	Link / activity
1	I	Valuation of equity shares	4	https://nptel.ac.in/courses/110105036/m6112.pdf
		Forfeiture of Shares	4	http://www.assignmentpoint.com/business/finance/managing-accounts-pavable-case-study-banglalink.html - case study
2	II	Issue and Redemption of Debentures	4	https://nptel.ac.in/courses/110101004/images/mod3/lec3/lec3.html
		Business Combinations	4	https://onlinecourses.nptel.ac.in/noc19_mg04/preview
3	III	Presentation of Financial Statements (as per Schedule III) Part I	4	https://onlinecourses.nptel.ac.in/noc19_mg04/preview

		Accounting involved in liquidation of companies	4	https://www.purnells.co.uk/limited-company/creditors-voluntary-liquidations/case-study-phoenix-company- case study
4	IV	Electricity companies	4	https://www.youtube.com/watch?v=0ogeN-Jsn8o
		Electricity companies	4	Report on electricity company balance sheet on various financial years.
5	V	Indian Accounting Standards (Ind AS)	4	https://nptel.ac.in/courses/110101004/downloads/Lecture%20Notes/module4/lec1.pdf
		Accounts of insurance companies	4	Assignment

Pedagogy

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

Course Designer

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM19C09	PRINCIPLES OF FINANCIAL MANAGEMENT	Theory	86	4	-	4

Preamble

To interface with accounting and finance departments, help them to understand how firms meet their financial objectives utilizing financial decision-making

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 and identify the concepts of Financial Management	K1
CO2	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K2
CO3	Apply and practice the Theories for financial planning	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus.

UNIT I (17 Hrs)

Business Finance – Meaning, Definition, Scope, Importance, Finance Functions, Fixed and variable objectives of Financial Management – Factors influencing Financial Decisions – Source of Capital – Financial Planning – Capitalization-Time Value of Money.

UNIT II (17 Hrs)

Capital Structure – Introduction – Importance-Financial Break Even Point – Point of Indifference – Optimal Capital Structure – Risk Return Trade off – Theories of Capital Structure, NI, NOI, MM, Arbitrage process – Factors Determining Capital Structure – Capital Gearing. **Leverage** – Meaning, Types, Impacts, Significance and Limitation.

UNIT III (17 Hrs)

Cost of Capital – Meaning – Significance – Classification of cost – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted average Cost of Capital. **Capital Budgeting** – Meaning – Need – Importance-Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

UNIT IV (18 Hrs)

Working Capital Management – Meaning, Concepts, Classification, Importance, Objects of working Capital – Factors determining the Working Capital Requirements – Management of working capital – Methods of Estimating Working Capital Requirements. **Cash Management** -Determining optimum cash balance.

UNIT V (17 Hrs)

***Receivables Management** – Forming of credit policy. **Inventory Management** – Tools and Techniques of Inventory Management. *

Dividend Policy – Factors Affecting Dividend – Types of Dividend - Advantages and disadvantages of stable dividend policy - Theory of Relevance and Irrelevance - Bonus Issue -Rights Issue.

*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	2014, 7 th Edition

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Khan&Jain	Financial Management	Tata McGraw Hill	2017,6 th Edition
2	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2013,14 th Edition
3	Pandey I.M	Financial Management	Vikaspublishing House Ltd	2013, Reprint
4	Prasanna Chandra	Financial Management	TataMcGrawHill	2017, 4 th Edition

Pedagogy

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

Course Designers

1. Dr.(Mrs). S.Suma Devi
2. Dr. (Mrs). M.Nagamani

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19C10	DIRECT TAXATION - II	Theory	101	4	-	5

Preamble

To gain knowledge about the direct and international tax laws in force for the relevant rules and principles emerging from leading cases, to provide and insight into practical aspects and apply the provisions of laws to various situations

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.	Understand Tax planning, assessment for various assesses, return filing procedures and management under Direct Tax	K1
CO2.	Explain international Taxation and other relevant issues	K2
CO3.	Explain case laws governing core provisions of the above Acts.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	P03	P04	P05
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

(20 Hrs)

Income under the head ‘Profits and Gains of Business or Profession’: Income under the head ‘Profits and Gains of Business or Profession’ : Meaning of Business, Meaning of Profession, Computation of Income from Business – Deductions allowed (Section 30, 31, 32, 35, 37), Expenses disallowed (Section 40, 40 A), Deemed profits (Section 41), Valuation of opening and closing stock - Computation of Income from Profession

Unit II

(20 Hrs)

Income under the head ‘Capital Gains’: Income under the head ‘Capital Gains’: Basis of charge, Meaning – capital assets, transfer, cost of acquisition, cost of improvement, short term / long term capital asset, short term / long term capital gain – Exclusions from the term ‘capital asset’, Notional cost of acquisition, Computation of capital gains, Capital gain in special cases, Grand fathering of gains (Budget 2018), Capital gains exempt from tax – Section 54, 54B, 54D, 54EC, 54F, 54G - Problems

Unit III

(21 Hrs)

Income under the head ‘Income from other sources’– Income under the head ‘Income from other sources’ Basis of charge, Incomes Taxable under this head – Securities – Rules for Grossing Up – Bond Washing Transactions – Problems

Unit IV

(20 Hrs)

Clubbing of income and Set off and carry forward of losses – Clubbing of Income and Set off and carry forward of losses: Clubbing of income: Income regarded as that of transferor – transfer of income without transfer of asset, revocable transfer of assets – Individual assessable in respect of – remuneration of spouse, income from assets transferred to spouse, income from assets transferred to son’s wife, income from assets transferred to a person for the benefit of spouse, income from asset transferred to a person for the benefit of son’s wife, income of his minor child – Problems on clubbing of income -Set off and carry forward of losses: Mode of set off and carry forward, Inter-source adjustment, Inter-head adjustment, Carry forward of loss – Problems on set off and carry forward of losses.

Unit V**(20 Hrs)**

Computation of taxable income and tax liability –Computation of taxable income and tax liability (Problems), Income tax provisions for NRIs Filing of Return of Income and Assessments: Advance payment of tax, Deduction of tax at source, Filing of Return of Income, Types of Assessments – Self-assessment, Inquiry before assessment, Summary assessment, Scrutiny assessment, Best judgement assessment, Income escaping assessment, Rectification of mistakes, Time-limit for completion of assessment / reassessment.

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

Text Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	ICAI Executive Study Material 2016			
2	Gaur V.P and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edition

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Dr. Vinod K. Singhania and Monica Singhania	Student's guide to Income Tax including GST	Taxmann publication	Current Edition
2	Dr. Vinod K. Singhania & Dr. Monica Singhania	Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST	Taxmann publication	Current Edition
3	Dr. Vinod K. Singhania & Dr. Monica Singhania	Student's guide to Income Tax with Problems and Solution	Taxmann publication	Current Edition
4	Dr. Mehrotra and Dr. Goyal	Income Tax Law and Practice	SahityaBhavan Publication	Current Edition
5	DinakarPagare	Law and Practice of Income Tax	Sultan Chand and sons	Current Edition
6	B.B, Lal and N. Vashisht	Income Tax Law and Practice	I.K. International Publishing house Pvt Ltd	Current Edition
7	Mahesh Chandra	Income Tax Law and Practice	Pragati Publication	Current Edition

Pedagogy

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

Course Designers

- Dr. (Mrs). M. Raja Rajeswari
- Mrs. D. Sujini

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19A03	PROJECT MANAGEMENT	Theory	71	4	-	5

Preamble

- To understand the characteristics of a project.
- To Identify skills necessary to manage a project

Prerequisite

- No prerequisite required

Course Outcomes

On the successful completion of the course, students will be able to understand the knowledge of project management.

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of planning, management, team building, and organization.	K1
CO2	Infer the variables and risks should be approached when planning a project.	K2
CO3	Apply a project proposal	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Unit I

(DL 14 Hrs)

Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles.

Unit II

(DL 14 Hrs)

Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point. **Project Planning:** Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS).

Unit III

(DL 14 Hrs)

Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management.

Unit IV

(DL 14 Hrs)

PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System. **Resources Considerations in Projects:** Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.

Unit V

(DL 15 Hrs)

Project Risk Management: Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks. **Project Quality Management and Value Engineering:** Introduction, Quality, Quality Concepts, Value Engineering.

Text Books

Book Name	Author	Publisher	Year & Edition
Project Management: Engineering, Technology, and Implementation	Shtub, Bard and Globerson	PHI	2005 edition

Project Management Handbook	Lock, Gower	PHI	2013,10th edition
Total Project Management: The Indian Context	P. K. Joy	Macmillan India Ltd	2010,12th edition

Books for Reference:

Book Name	Author	Publisher	Year & Edition
Project Management for Business and Technology: Principles and Practice	John M Nicholas	Prentice Hall of India	2004,2nd edition

Pedagogy

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

Course Designers

- Mrs. D. Sujini
- Mrs. S. Manasha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19A04	PRINCIPLES OF MARKETING	Theory	71	4	-	5

Preamble

- To emphasize on the importance of marketing as a strategy for market segmentation and for establishing a market share
- To highlight the role of advertising and personal selling for increased turnover and profitability

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	Describe the Objectives, Functions of Market and Marketing	K1
CO2	Interpret about Marketing Mix and Consumer behavior	K2
CO3	Experiment the Consumerism & New approaches in marketing	K3

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

(DL 14 Hrs)

Marketing - Definition of Market & Marketing – Classifications of Markets - Marketing & Selling - Objectives & Importance of Marketing – Modern Marketing Concept.

UNIT II (DL 14 Hrs)
Marketing Functions - Marketing Process - Classification-Functions of Exchange - Physical Supply - Facilitating Functions - Standardization and Grading - AGMARK-BIS/ISI

UNIT III (DL 15 Hrs)
Market Mix - Product Mix - Price mix-Market Segmentation - Promotion Mix - Advertising and Personal Selling - Physical Distribution Mix – Functions - Types of Middlemen

UNIT IV (DL 14 Hrs)
Consumer Behavior – Meaning - Need for Studying Consumer Behavior - Factors Influencing Consumer Behavior - Buyers Decision Making Process.

UNIT V (DL 14 Hrs)
Consumerism - Need for Consumer Protection - Consumer Protection Act – Features -Competition Act - Commission Act - RTI Act - Unfair and Restricted Trade Practices - New Approaches in Marketing- International Marketing - Web-Based Marketing-E-Marketing-E-Retailing- Multi Level Marketing- Tele Marketing – Plano gram.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Rajan N, Nair, Sanjith, Nair R	Marketing	Sultan Chand &sons	2012 7 th edition

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chandrasekaran K.S	Marketing Management	The McGraw Hill companies	2010 , 1 st edition
2	Pillai R.S.N and Bhagavathi	Modern Marketing Principles and Practice	Sultan Chand, New Delhi	2010, 14 th edition

Pedagogy

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

Course Designers

1. Mrs. D. Sujini
2. Mrs. D. Sujaritha

SKILL BASED SUBJECT -FINANCIAL ANALYTICS AND INFORMATION SYSTEMS

Sem	Sub code	Title of paper	Hrs/ week	Dura tion	CI A	ES E	Total	Credits
III & IV	AF19SB01	THEORY - FINANCIAL ANALYTICS	2	2	25	75	100	4
III & IV	AF19SBP1	PRACTICALS - FINANCIAL ANALYTICS	1	2	40	60	100	2

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	Recognize computational tools to conduct data analysis.	K2
CO3	Analyze a set of data, using standard procedures to design a research report	K3
CO4	Examine the various analytical techniques	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	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 of studies	2015 Revised Edition

Pedagogy

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

- **Course Designers**

- Mrs.S.Dharchana
- Mrs.D.Sujini

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF19SBP1	FINANCIAL ANALYTICS	SBS	-	2	28	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 the fundamental concepts of SPSS	K3
CO4	Classify the various Analytical tools	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Load the data from MSN Money at <http://money.msn.com/investing>. Choose your own company and repeat the analysis from Problem 2. To retrieve the data for your company, enter the ticker symbol. Now choose Financials and then Income Statement from the menu. Display the annual income statement and copy the sales and net income data. Now enter the data into your template.

Syllabus

EXCEL

- 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

May 2006 to May2011. Make sure to the chart and label the axes. Now, create an XY

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.

3. 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

a) Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?

b) Which company was more profitable in 2010? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?

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

- Calculate the ratio of each year's 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 $\$2,000.82/\$2,082.76 = 0.9607$.
- 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% .
- 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.
- 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 b_0 and b_1 parameters!
 - d) Define a 90% confidence interval for the y variable!
- 9). Open the Cars.sav file!

Transform / Select Data

- a) How old are the cars? Create a new variable as age!

b) What is the ratio of American, European and Japanese cars within cars with higher consumption than 20 miles per gallon?

c) What is the ratio of those American cars which have 4-6-8 cylinders?

Estimation and Hypothesis Testing

a) Define a 95% confidence interval for the vehicle weight!

b) Define a 90% confidence interval for the horsepower!

c) Define a 98% confidence interval for the time to accelerate!

d) Test the hypothesis that the average consumption of cars is 20 miles per gallon! ($\alpha =$

Use One Sample T Test to determine whether or not the average miles per gallon significantly differ from 24 at 10% significance level!

e) Test the hypothesis that the average horsepower of cars is 100! ($\alpha = 5\%$)

f) Test the hypothesis that the average consumption of Japanese and American cars is the same! ($\alpha = 5\%$)

g) Test the hypothesis that the average consumption of European and American cars is the same! ($\alpha = 10\%$)

Statistical Dependence

a) Create a crosstab from the model year and the country of origin!

b) Create a crosstab from the number of cylinders and the country of origin!

c) Is there any relationship between the country of origin and engine displacement?

d) Is there any relationship between the country of origin and horsepower?

e) Is there any relationship between the country of origin and vehicle weight?

• Course Designers

- Mrs.S.Dharchana
- Mrs.D.Sujaritha

JOB ORIENTED COURSE SECURITIES MARKET

Objective:

- Know the basics of the Indian Securities Markets and various processes involved in Primary and Secondary Markets
- Understand the schemes and products in Mutual Funds and Derivatives Markets in India.
- Know the steps in financial planning process.

UNIT I

(8 Hrs)

Understanding Securities Markets and Performance: Securities: Definition and Features - Security Markets: Structure and Participants - Role of Securities Markets as Allocators of Capital.

Securities: Types, Features and Concepts - Equity and Debt Securities - Features of Equity Capital - Features of Debt Capital - Choice between Equity and Debt - Investing in Equity - Equity Analysis and Valuation - Commonly Used Terms in Equity Investing - Risk and Return from Investing in Equity - Basic Features of a Debt Instrument - Types and Structures of Debt Instruments - Concepts and Terms Relating to Debt Securities - Benefits and Risks of Investing in Debt Securities - Choosing between Debt and Equity - Hybrid Instruments.

Mock Test - 100 questions of 1 mark each for 1 hour

UNIT II

(8 Hrs)

Primary Markets: Primary Market: Definition and Functions - Types of Issues - Issuers - Regulatory Framework for Primary Markets - Types of Investors - Types of Public Issue of Equity Shares - Pricing a Public Issue of Shares - Public Issue Process - Prospectus - Applying to a Public Issue - Listing of Shares - Rights Issue of Shares - Public Issue of Debt Securities - Private Placements in Equity and Debt

Secondary Markets: Role and Function of the Secondary Market - Market Structure and Participants - Brokers and Client Acquisition - Trade Execution - Settlement of Trades - Market Information and Regulation - Risk Management Systems - Rights, Obligations and Grievance Redressal

Mock Test - 100 questions of 1 mark each for 1 hour

UNIT III

(5 Hrs)

Mutual Fund: Meaning and Description of a Mutual Fund - Terms and Concepts Related to Mutual Funds - Working of a Mutual Fund - Regulation of Mutual Funds - Types of Mutual Fund Products - Processes for Investing in Mutual Funds - Systematic Transactions - Reading Mutual Fund Information - Benefits and Costs of Investing in Mutual Funds

Mock Test - 100 questions of 1 mark each for 1-hour

UNIT IV

(5 Hrs)

Derivative Markets: Definition of Derivatives - Concepts of Underlying Derivatives - Types of Derivative Products - Structure of Derivative Markets - Trading and Settlement Process: Equity Futures - Risk Management in Derivative Markets - Costs, Benefits and Risks of Derivatives - Market Indicators

Mock Test - 100 questions of 1 mark each for 1 hour

UNIT V

(4 Hrs)

Financial Planning and Securities Markets: Overview of Financial Planning - Steps in Financial Planning - Asset Allocation and Diversification - Investing for Financial Planning

Mock Test - 100 questions of 1 mark each for 1-hour

Practical's – 30 Hrs

1. Fundamental Analysis - Learn to Judge a Company – 5 Hrs
2. Technical Analysis - Learn to Analyze a Stock – 5 Hrs
3. Oscillator Analysis – 2 Hrs
4. Types of Charts – 1 Hr
5. Trend Analysis & Theory of Moving Average - 1 Hr
6. Supports – Resistance – Retracement – 1 Hr
7. Reversal Patterns & Japanese Candle Stick Pattern – 1 Hr
8. Positive and Negative Divergence – 1 Hr
9. Practical Training in Stock Market Softwares – 10 Hrs
10. Intraday Trading System – 3 Hrs