



PSGR Krishnammal College for Women



College of Excellence, **nirf** 2023-4th Rank
Autonomous and Affiliated to Bharathiar University
Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution
Peelamedu, Coimbatore-641004

DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES- BASED CURRICULAR FRAMEWORK (LOCF)**

(Semester - I -VI)

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE

2021 – 2024 BATCH



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PROGRAMME LEARNING OUTCOMES (PLO's)

After completion of the programme, the student will be able to

PLO1: 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

PLO2: To develop necessary professional knowledge and competency by adopting increased analytical and problem-solving skills required for managing corporate confronts.

PLO3: 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.

PLO4: 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.

PLO5: 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 OUTCOME (PSO's)

The students at the time of graduation will

PSO1: To Provide a strong foundation in Accounts, Finance and Ethics.

PSO2: To prove proficiency with the ability to engage in competitive exams like CA, CS, CMA, ACCA and other courses.

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 (CBCS) & LEARNING OUTCOMES BASED CURRICULAR
FRAMEWORK (LOCF) BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE- 2021-2024 BATCH**

Programme & Branch B.Com (Accounting and Finance)													
Scheme of Examination (Applicable to students admitted during the academic year 2021- 2022 onwards)													
Semester	Part	Subject Code	Title of the Paper	Course Type	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs /sem	Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2101/ HIN2101/ FRE2101	Part I – Tamil / Hindi / French – Paper I	Langu age	6	86	4	3	50	50	100	3	
	II	ENG2101	Part II - English -Paper I	Englis h	6	86	4	3	50	50	100	3	
	III		Group A – Core										
			CM21C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4
			CM21C02	Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4
			Group B – Allied - Paper I										
			TH21A07	Mathematics for commerce	GE	6	86	4	3	50	50	100	5
	IV		Non-Tamil Students		AEC								
			NME19B1	Basic Tamil I		2	28	2	3	50	50	100	2
			NME19A1	Advanced Tamil I		2	28	2	3	50	50	100	
			Students with Tamil as Language										
		NME21ES	Introduction to Entrepreneurship	2	26	4		100		100			
II	I	TAM2102/ HIN2102/ FRE2102	Language – Tamil /Hindi / French – Paper II	Languag e	6	86	4	3	50	50	100	3	
	II	ENG2102/ ENG21F2	English -Paper II Functional Level II	English	5	86	4	3	50	50	100	3	
	III		Group A – Core										
			CM21C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4

		CM21C04	Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4
			Group B – Allied I - Paper II									
		TH21A08	Statistics for Commerce	GE	6	86	4	3	50	50	100	5
	IV		Non-Tamil Students									
		NME19B2	Basic Tamil II **	AEC	--	--	--	--	--	--	--	Gr
		NME19A2	Advanced Tamil II **		--	--	--	--	--	--	--	
			Open Course:(self-study – online course)			--	--	--	--	--	--	--
	V		Personality Development Programme		-	--	--	--	-	-	-	-
	VI	NM12GAW	General awareness – Online Exam	Self-study Online	-	---	--	--	100	--	100	Gr
	VII	21PECM1	Professional English (Commerce& Management)	AEC	3	40	5	-	50	50	100	2
			Group A – Core									
		CM21C05	Paper V –Corporate Accounting I	CC	7	101	4	3	50	50	100	5
		CM21C06	Paper VI –Company Law	CC	6	86	4	3	50	50	100	4
		AF21C07	Paper VII–Security Analysis and Portfolio Management	CC	6	86	4	3	50	50	100	4
	III	AF21A01/ AF21A02	Group B – Allied - Business Economics/ Corporate Governance	GE	6	86	4	3	50	50	100	5
		AF21SBP1/ AF21SBCE	Skill Based subject 1- Financial Analytics with Excel - Practical / Course Era: Essentials of corporate finance Specialization	SEC	3	43	2	2	50	50	100	3
	IV	NM21EVS	Foundation Course- II (Environmental Studies) *	AECC	-	-	-	-	100	-	100	Gr
		NM21UHR	Foundation Course- III (Universal Human Values and Human Rights) *		2	26	4	-	100	-	100	2
			Job Oriented Course		-	-	60		-	-	-	Gr

IV	IIIA	CM21C08	Paper VIII-Business Law	CC	6	86	4	3	50	50	100	4	
	IIIA	CM21C09	Paper IX-Business Finance	CC	6	86	4	3	50	50	100	4	
	IIIA	CM21C10	Paper X –Corporate Accounting- II	CC	7	101	4	3	50	50	100	5	
	IIIA	AF21A03/A F21A04	Allied: International Business / Operations and Strategic Management	GE	6	86	4	3	50	50	100	5	
	III	AF21SBP 1/ AF21SBC E	Skill Based Subject – Financial Analytics with Excel practical Coursera: Essentials of corporate finance specialization	SEC	3	45	-	-	-	-	-	-	3
	IIIA	NM21DTG	Foundation Course – IV Design Thinking	AEC Finishing school -part -A	2	26	4	2	100	-	100	2	
	V	COCOACT	NSS/NCC/YRC/Sports & Games / Eco Watch /YI Net/ Rotaract	AEC	-	-	-	-	100	-	100	1	
V	COM15SER	Community Oriented Service		-	-	-	-	-	-	-	-	Gr	
V	III A	CM21C11	Management Accounting	CC	5	73	2	3	50	50	100	4	
	III A	CM21C12	Direct Taxation	CC	6	88	2	3	50	50	100	4	
	III	CM21C13	Financial Technologies	CC	5	73	2	3	50	50	100	4	
	III	CM21E01	Financial Markets & Services	Elective	5	73	2	3	50	50	100	5	
	III	AF21E02	Business Environment	Elective									
	III	CM21E03	Performance Management	Elective									
	III	AF21PROJ	Project and Viva Voce	Project	4	-	-	-	50	50	100	4	
	III	NM21CS1	Cyber Security 1		2	30	-	-	100	-	100	Gr	
	III	AF21SBP2	Skill Based Subject - Statistical Package Practical II		3	41	4	-	100	-	100	3	
	III	AF12AC1/ AF12AC2	Advance Learners Course Human Resource Management /Logistics & Supply Chain Management	Self-Study	-	-	-	3	25	75	100	5*	
III		On Line-Comprehensive Examination (Core	-	-	-	-	-	-	-	100	Gr		

	V	INST1	Fieldwork/Internship (15 Days)	-	-	-	-		100	-	100	2	
			Community Services 30 Hours							Completed or not)			
VI	S	CM21C14	Paper XIV–Cost Accounting	CC	6	88	2	3	50	50	100	4	
	IIIA	CM21C15	Paper XV –Auditing	CC	6	88	2	3	50	50	100	4	
	IIIA	CM21C16	Paper XVI-Business Taxation	CC	5	73	2	3	50	50	100	4	
		AF21C17	International Financial Management	CC	5	73	2	3	50	50	100	5	
	ELECTIVE												
	III	CM21E04	Investment Banking Operations	GE									
	III	AF21E05	Total Quality Management	GE	5	73	2	3	50	50	100	5	
	III	AF21E06	Business Models	GE									
	III	AF21SBP3	Skill Based Subject - Accounting Package Practical III	SEC	3	41	4	-	100	-	100	3	
	III	AF16AC 3/ DA15AC4	Advance Learners Course Information Systems for Business/ Knowledge Management System	ALC	Self Study	-	-	3	25	75	100	(5)*	
		16BONL1	Online Course 1									1 (extra credits)	
		16BONL2	Online Course 1									1 (extra credits)	
		Total								3800	140		

** Outside regular class hours

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester Examination

AEC – Ability Enhancing Course

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 13 x2 marks	22	1 or 2 sentences	100
	B- 6 out of 7 x5 marks	30	300 words	
	C – 4 out of 6 x 12 marks	48	600-800 words	

From 2022 onwards

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

One question from each unit with each question comprising of

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

One question from each unit with each question comprising of

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

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

One question from each unit with each question comprising of

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

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

Theory

	CIA I	CIA II	Model Exam	Assignment/Class notes	Seminar	Quiz	Class Participation	Application Oriented nn./Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

RUBRIC ASSESSMENT TOOL

Assignment Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

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
Organization: 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

Seminar Maximum - 20 Marks (converted to 5 marks) –Scale 4 to 1

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
Organization: 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) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contribute 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.

QUIZ

Maximum - 20 Marks (converted to marks)

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Rubrics for 5 Marks

Criteria	2 Marks	2 Marks	1 Mark
(Application oriented/Innovation/Creativity Assignment)	Originality	Presentation	References or Library Resources

From 2023-2024 onwards

CIA Question Paper Pattern and distribution of marks

UG Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) : 6 x 3 = 15

One question with a weightage of 12 Marks (Internal Choice at the same CLO level) : 12 x 3 = 36

Total : 60 Marks

ALC

Section A (Paragraph answer) (4 out of 6) : 4x4=16Marks

Section B (Essay type) 1 out of 2 : 9 Marks

Total : 25 Marks

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2x5 = 10

One question with weightage of 6 marks : 6 x 5 = 30

One question with a weightage of 2 Marks : 2 x 5 = 10

One question with a weightage of 6 Marks (Internal Choice at the same CLO level)

One question with a weightage of 12 Marks (Internal Choice at the same CLO level)

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

Question from each unit comprising of

One question with a weightage of 2 Marks	:2 x 5 =10
One question with a weightage of 6 Marks	:6 x 5 =30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level)	:12x5= 60
Total	:100 Marks

End Semester for UG - Advance Learner Courses

Section A : 5 questions out of 8 - open choice :	5x5= 25
Section B : 5questions out of 8-open choice :	5x10=50
Total	: 75 Marks

CA pattern Theory

CIA Test	:	10 marks (Conducted for 60 marks after 50days)
Model Exam	:	20 marks (Conducted for after 85 days 100 marks (Each Unit20 Marks))
Seminar/Assignment/Quiz	:	10 marks
Class Participation	:	7 marks
Attendance	:	3 marks
Total	:	50 Marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical)	:	50 marks
Test 2 (Theory / Practical / Project)	:	50 marks
Total	:	100 Marks

Part IV

Cyber Security I & II

Quiz	:	60 Marks
Case Study	:	20 Marks
Poster	:	20 Marks

PROJECT VIVA VOCE

Subject Code: DA16PROJ

Duration: 6 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**

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
CM21C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
CLO5	S	M	S	M	S
CM21C02					
CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
CM21C03					
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	S
CM21C04					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
CLO5	S	S	M	M	M
CM21C05					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
CM21C06					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
AF21C07					
CLO1	S	L	L	S	S
CLO2	S	S	S	S	S
CLO3	S	M	L	S	S
CLO4	S	S	M	M	M
AF21A01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
AF21A02					
CLO1	S	S	S	M	S

CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
AF21SBP1					
CLO1	S	M	L	L	M
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	M	M	L	S
CM21C08					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
CM21C09					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
CM21C10					
CLO1	S	S	M	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
AF21A04					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
CM21C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
CM21C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
CM21C13					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
CM21E01					
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
AF21E02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M

CLO3	S	S	S	S	M
CLO4	S	S	M	L	S
CM21E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
AF21SBP2					
CLO1	S	M	L	M	S
CLO2	S	M	L	M	S
CLO3	S	M	L	M	S
CLO4	S	M	L	M	S
CM21C14					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S
CM21C15					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	S
CM21C16					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	M
AF21C17					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CM21E04					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
AF21E05					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	S
AF21E06					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S

CM21C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

On the successful completion of the course, student's will be able to

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting	K1
CLO2	Interpret accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Articulate the accounting concepts to interpret the performance of a Firm	K3
CLO5	Analyse and prepare financial accounting reports	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
CLO5	S	M	S	M	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 (15Hrs)

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

Unit IV (14Hrs)

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

Unit V (14Hrs)

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

Text Book

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

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	R L 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.	M C 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

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers

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

CM21C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Marketing

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	Understand the composition of market, size, structure and their features and marketing processes	K2

CLO3	Explain the modern marketing techniques and discuss how it issued to pursue new marketing opportunities	K2
CLO4	Identify the marketing mix elements and describe the components of market mix.	K3
CLO5	Illustrate the process and new approaches in Marketing & Industry 4.0	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

SYLLABUS

Unit I (15Hrs)

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

UnitII (14Hrs)

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

Unit III (14 Hrs)

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

Unit IV(14 Hrs)

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

Unit V(14Hrs)

Social responsibility in marketing - Ethics in Marketing. Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry4.0-Skills required for Industry4.0- Advancements in Industry 4.0 - Impact of Industry on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavath y.B	Modern marketing (Principles and Practices)	S.Chand & Co	2019 Reprint
2.	P.Kaliraj & T.Devi	Higher Education for Industry 4.0and Transformation to Education 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair &Sanjith R.Nair	Marketing	Sultan Chand &Sons	2018 Reprint
2	Sontakkai.CN	Principles of Marketing	Kalyani publishers,	2016 Reprint
3.	Philip Kotler &GaryArmstro ng	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 lifecycle 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

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers

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

Course Designers

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

CM21C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling 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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4
CLO5	Appraise the performance of partnership firms, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (16Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (TheoryOnly)

Unit II (13Hrs)

Retirement of a Partner: Retirement Cum Admission -Death of a partner- Joint LifePolicy- Accounting Treatment

Unit III (14Hrs)

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

Books for Reference				
S.No	Author Name	Title	Publishers	Year and Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons	2018, 13th ed
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018 th Edition
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019 th Edition

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

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers:

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

CM21C04	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Business Management

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Identify the management process and decision making in management functions	K2
CLO4	Apply the theories and practical applications of management Concepts	K3
CLO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
CLO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

Management: Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter 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-Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shashi KGupta	Principles of Management	Kalyani Publishers	2017 reprint

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

2.	PC Tripathi&PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins,DeCenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	h Ed. 2017

Skill Components

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

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers:

1. Dr.C.Gomathy, Assistant Professor
2. Dr.T. Ambika, Assistant Professor

CM21C05	CORPORATE ACCOUNTING - I	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- 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 Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1
CLO2	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	K2
CLO3	Apply the accounting concepts of company accounts as per therevised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (21Hrs)

Issue of Shares – Redeemable Preference Shares – ***Rights Issue – Bonus Capital*** – Issue, Forfeiture and Reissue 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) ***Introduction - 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 - ***Case study*** - Calculation of managerial remuneration - ***Introduction***.

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).

***Highlighted Content offered in Blended Mode**

Distribution of Marks: Theory 20% Problem 80%

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	Revised Sixth Edition Reprint 2021

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P. Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016 th Edition

2.	Gupta. R L and Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand & Sons	2016 th Edition
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S Chand Publisher	2016 th Edition

Skill Components

- Calculate the profit prior and after incorporation of a company using their income and expenditure statement.
- Estimate the market value of rights /bonus issue of a company's share listed instock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report

Pedagogy

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

Course Designers

1. Dr.D.Vijayalakshmi - Department of Commerce
2. Dr.G.Indrani - Department of Commerce

CM21C06	COMPANY LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Examine the basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Understand the legal provisions and the overall framework on the administration of the companies.	K2
CLO3	Interpret the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends of the companies.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S

CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Company Law - Company – Definition & Features – ***Kinds of Companies–Concept of Corporate Veil - Incorporation of a Company*** – Documents to be filed – Certificate of Commencement of Business. Charter documents of Companies -

Memorandum of Association – Doctrine of Ultravires – Articles of Association – Doctrine of Constructive Notice & Indoor Management – ***Alteration of Charter Documents*** - Alteration of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

Shares - Transfer and Transmission of Shares – Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders - Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Vetopowers. Directors - ***DIN requirement - Types of Directors*** - Appointment/ Reappointment – Disqualifications - Vacation of Office – Retirement - Resignation and Removal and ***Duties of Directors - Rights of Directors - Director’s KYC***.

Unit III (16 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. ***General Meetings – Kinds of Meeting*** – Resolutions, Minutes, Quorum, Proxy - Voting – ***Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings***.

Unit IV (18 Hrs)

An Overview of Corporate Reorganization – ***Oppression and Mismanagement*** - Corporate Restructuring and Winding Up. ***Concept and Modes of Winding Up under Companies Act 2013.Clause 49 (listing and unlisting requirements)***. National Company Law Tribunal and Appellate Tribunal.

Unit V (17 Hrs)

Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues - Key features of Corporate Governance in the Companies Act 2013. Corporate Social Responsibility - Applicability of CSR - ***Types of CSR Activities - CSR Committee and Expenditure - Net Profit for CSR*** - Reporting requirements.

*** Highlighted Content offered in Blended Mode**

Text Books

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

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 Act 2015) by the companies Amendment	Jain Bookagency	23 rd Edition 2016

Skill Components

- 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 role 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, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment, Activity Based Learning.

Course Designers:

1. Dr. B. Thulasipriya, Department of Commerce
2. Ms.V. Bala Thripurasundari, Department of Commerce

AF21C07	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Category	L	T	P	Credit
		CORE	86	4	-	4

Preamble

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

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept of security market and Portfolio management	K1
CLO2	Explain the concept of Security Valuation	K2
CLO3	Illustrate the theoretical and practical background in the field of investments	K3

CLO4	Build security value and Analyze the application of portfolio techniques	K4
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Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	S	S
CLO2	S	S	S	S	S
CLO3	S	M	L	S	S
CLO4	S	S	M	M	M

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–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

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

Reference Books

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

Skill components

- Identify and forecast the future prices of securities and stocks by employing the past price trends through various technical indicators.
- Interpret the profit or loss in an investment by using the technical indicators.
- Calculate the holding period and yield of stocks and securities by using the given formulas.
- Manipulate the stocks and securities of the selected companies by using the concepts of Markowitz theory, sharp ideal index model, Treynor's model and Jensen's index.
- Calculate the minimum rate of return earned from the investment.

Course Designers

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

AF21A01	BUSINESS ECONOMICS	Category	L	T	P	Credit
		ALLIED	86	4	-	5

Preamble

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

Prerequisite

- Basic knowledge in economics

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define and understand the various laws of economic s	K1
CLO2	Interpret Economic theories and policies	K2

CLO3	Examine the different market structure and pricing policy	K4
CLO4	Identify the various methods of Forecasting, Demand and Supply Functions, National Income & budgeting.	K3

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

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

Unit II (17 Hrs)

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

Unit III (17 Hrs)

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

Unit IV (18 Hrs)

National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments. Theory of Employment- Type of unemployment- Labour and Population theories- Definition of capital and growth of capital- Stepsin 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 (17 Hrs)

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

Text Books

S.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	2014 edition
3	Sundharam KPM Sundharam E N	Business Economics(Unit I- IV)	Sultan Chand & Sons -New Delhi – 02.	2016 Edition

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur - 03.	2019 Edition
2	Mehta P.L	Managerial Economics– Analysis,Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2016 th Edition

Pedagogy

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

Skill Components

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

Course Designers

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

AF21A02	CORPORATE GOVERNANCE	Category	L	T	P	Credit
		ALLIED	86	4	-	5

Preamble

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

Prerequisite

- Basic Knowledge of Corporate Governance

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Find and Summarize mechanism, principles, and issues related to corporate governance.	K1
CLO2	Illustrate the corporate governance code and guidelines	K2
CLO3	Develop and examine the role of corporate governance in national and international companies	K3
CLO4	Analyse mechanisms, principles, issues related to corporate governance	K4

Mapping with Programme outcomes

CLO	PO1	PO2	PO3	PO4	PO5
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

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

UNIT II (17 Hrs)

Corporate Governance Mechanism and Overview– 4 P's of Corporate Governance- Wealth Creation, Management and Distribution– Disclosure in Offer Documents- Clause 49. Principles of Corporate Governance – Introduction – OECD Principles of Corporate Governance – Annotations to the OECD Principles of Corporate Governance. – Issues Related to Corporate Governance- Introduction – Need for Good Corporate Governance- Role and Responsibilities of Investors- Competency and Training

UNIT III (18 Hrs)

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

UNIT IV (17 Hrs)

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

UNIT V (17 Hrs)

International Corporate Governance –Germany – France- United Kingdom- USA – Corporate Governance in leading Indian Companies. (SIMPLE CASE STUDIES)

Text Book

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

Reference Books

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

Skill Components

- Analyse the Corporate Governance mechanism and principles.
- To enable the students to do a study related to the implementation of Corporate Governance in leading Indian companies.
- Role play on the duties and responsibilities of the person incharge of the implementation of Corporate Governance in companies.
- Discuss the implementation of Corporate Governance code in different countries

Pedagogy

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

Course Designers

1. (Mrs). S. Dharchana
2. Mrs. S. Manasha

AF21SBP1	Skill Based subject Financial Analytics with Excel - Practical	Category	L	T	P	Credit
		SBS Practical	-	2	43	3

Preamble

- To inculcate the knowledge of Ms word
- To understand the basic statistics tools & methods

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To understand and find commands in Excel, Get an head start with templates and set up an Excel template,	K1

CLO2	Demonstrate the excel data model and connect to external data and use advance techniques for report visualization.	K2
CLO3	Discuss on statistical operation and tools used in Excel and Documentation and review tools	K3
CLO4	Illustrate on basic analytical tools and Application of financial functions	K4

Mapping with Programme Outcomes

CLO	PO1	PO2	PO3	PO4	PO5
CLO1	S	M	L	L	M
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	M	M	L	S

S- Strong; M-Medium; L-Low

Syllabus

1. Suppose that at the beginning of May 2016 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
2016	59.77
2017	121.19
2018	188.75
2019	135.81
2020	256.88
2021	337.41

Enter the data, as shown, into a worksheet and format the table as shown.

- a) Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.
- b) Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- c) Create a Line chart showing the stock price from May 2016 to May 2021. Make sure to title 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? 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	2021	2020	2019	2018	2017
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	2021	2020	2019	2018	2017
TOTAL REVENUE	10,991	10,416	11,142	8,871	7,526
NET INCOME	3,247	1,592	3,160	3,303	2,470

- Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?
4. Which company was more profitable in 2021? 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	2021	2020	2019	2018	2017
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 2017, 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 2017 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.
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)?
- 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 Sale 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

6. Cash budget using What If Analysis

7. Using Goal Seek to calculate Break Even Points

8. Sensitivity analysis of Capital Budgeting – Scenario Analysis, NPV Profile Charts

9. Use Goal Seek to find out what grade is need on the final assignment to pass the class given that the grades on the first four assignments are **64, 55,78, and 59**. Use formula or function that calculates the final grade.

10. Analyzing Datasets with Tables and Pivot Tables

Pedagogy

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

Course Designers

1. Mrs.S.Manasha
2. Mrs.D.Sujni

CM21C08	BUSINESS LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts
- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business Context	K1

CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Outcomes

CLO	PO1	PO2	PO3	PO4	PO5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	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 Hs)

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. ***

***Theory Only**

***Highlighted Content offered in Blended Mode**

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Seventh Revised Edition 2020

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Third Revised Edition 2015
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	Third Revised Edition 2017

Skill Components

- Preparation of different types of Contracts 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

Dr. B.Thulasi Priya, Department of Commerce

Dr. S.Sujatha, Department of Commerce

CM21C09	BUSINESS FINANCE	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long-term decision-making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3

CLO4	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4
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Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	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)

Capitalization – Concept – Need- Theories of Capitalization – ***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.

***Distribution of marks : Theory 40 % Problems 60 %**

***Highlighted Content offered in Blended Mode**

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

S.No	Author Name	Title of the Book	Publisher	Year and edition
1.	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications PvtLtd	2017 Edition
2.	Khan & Jain	Financial Management	Tata McGrawHill	2018
3	Maheshwari S.N	Financial Management	Sultan Chand & Sons	15 th Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Skill Components

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

Pedagogy

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

Course Designers

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

CM21C10	CORPORATE ACCOUNTING II	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To Understand the concept related to Government Accounting and Inflation Accounting
- To enable the students to have a comprehensive practice in the preparation of corporate accounting

Prerequisite

- Basic Knowledge in Company Accounts

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept and provisions of financial statements relating to companies	K1
CLO2	Understand the prescribed formats and adjustments pertaining to different companies	K2
CLO3	Examine the legal procedures and accounting process of the companies	K3
CLO4	Apply the latest provisions for preparation of financial reports of various companies	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	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: Problems 80% Theory 20%

*Highlighted Content offered in Blended Mode

Text Book

SI NO.	Authors	Title	Publishers	Year of Publication
1	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	Re edition 2021

Books for Reference

S. No	Authors	Title	Publishers	Year of Publication
1	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2018
2	Gupta. R L and Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand& sons	2018
3	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S. Chand& Co	2018

Skill Components

- 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 of the Banking regulation Act.
- list out the order in which liabilities are discharged in the event of liquidation of a company

Pedagogy

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

Course Designers:

1. Dr. C.Gomathy, Department of Commerce
2. Dr. G.Indrani, Department of Commerce

AF21A03	INTERNATIONAL BUSINESS	Category	L	T	P	Credit
		Allied	86	4	-	5

Preamble

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

Prerequisite

- No prerequisite knowledge required.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To explain the concepts in international business with respect to foreign trade, SAARC & SAPTA and WHO	K1
CLO2	To apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects	K2
CLO3	To identify various international business regulations with respect to Indian and Foreign trade	K3
CLO4	To analyze the principle of international business and strategies adopted by firms to expand globally	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs.)

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

UNIT II (17 Hrs.)

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

UNIT III (17 Hrs.)

Market Selection – **Market entry strategies** – International Product decisions – International pricing – International distribution – **International promotion.**

UNIT IV (17 Hrs.)

Trade policy and regulation in India – **Trading strategy of India and Foreign trade policy**

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

UNIT V (18 Hrs.)

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

Text book

S.NO	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	International Business: Text and cases	Ashok Ghosh PHI Learning Pvt. Ltd	Eastern economy 5 th Edition, 2010

Reference Books

S.No.	Author Name	Title of the book	Publisher	Year and edition
1	Pearson	International Business The new realities	Pearson Australian group Pvt. Ltd	United states edition 2 nd edition 2019

Skill Components

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

Pedagogy

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

Course Designer

Mrs. D. Sujaritha
Mrs. R. Hemapriya

AF21A04	OPERATIONS AND STRATEGIC MANAGEMENT	Category	L	T	P	Credit
		Allied	86	4	-	5

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	To label an in- d e p t h study of the various business process, analyze operations, and strategic management.	K1
CLO2	Identify and evaluate activities for determination of work center	K2
CLO3	Illustrate the production planning and resourceManagement	K3
CLO4	To analyze the business plan that specifies the operational designs and use of resources to support the business strategy.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

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

UNIT II (18 Hrs)

Designing of operational systems and control: Product Design, Process design - Selection

-

Product Life Cycle – Process Planning – Process Selection. production planning and control: Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing

– Optimum Allocation of resources – **Lean Operations – JIT** – Transportation Model and Linear Programming Technique (Formulation of equations only).

UNIT III (17 Hrs)

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

UNIT IV (17 Hrs)

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

UNIT V (17 Hrs)

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

Text Books

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, 11th Edition

Reference Book

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

Skill components

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

Pedagogy

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

Course Designers

1. Mrs D.Sujaritha
2. Mrs. D.Divya

CM21C11	MANAGEMENT ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	K2
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

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

Unit II (15 Hrs)

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

Unit III (14 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

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

Distribution of Marks - Theory 20% and Problems 80%

***Highlighted Content offered in Blended Mode**

Text Book

Sl.NO	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishes	Reprinted 2017, IV edition

Books for Reference

Sl.NO	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 st Edition
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

Pedagogy

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

Skill Components

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

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. G.Indrani - Department of Commerce

CM21C12	DIRECT TAXATION	Category	L	T	P	Credit
		Theory	88	2	-	4

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1
CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (DL 18 Hrs)

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, ***Capital and Revenue – Receipts, Expenditure, Losses***, - Problems on distinguishing between agricultural and non-

agricultural income, capital and revenue- Residential Status and Incidence of Tax- Relationship between residential status and incidence of tax – Simple problems.

Unit II (DL 18 Hrs)

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

Unit III (DL 18 Hrs)

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

Unit IV (DL 17 Hrs)

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

Unit V (DL 17 Hrs)

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

Distribution of Marks - Theory 20% and Problems 80%

***Highlighted Content offered in Blended Mode)**

Text Book

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

Pedagogy

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

Skill Components

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

Course Designers

1. Dr. B. Thulasipriya– Department of Commerce
2. Dr. S. Sujatha - Department of Commerce

CM21C13	FINANCIAL TECHNOLOGIES	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Services

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Remember and understand the importance and role of financial technology in different financial services	K1
CLO2	Classify the types of fin tech innovation and understand the role of IOT and block chain technology	K2
CLO3	Expertise in the field of Fintech Applications	K3
CLO4	Develop the Fin Tech business model for various financialservices	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

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

Unit II (14 Hrs)

Next Generation Commerce in a Flash – Changes in customer shopping behavior – point of sale- Evolution – Understanding MPOS – MPOS Business model- Key Players - ***The Internet of things**

ina Flash – Drivers of growth of IOT – The impact of IOT on businesses – The IOT in categories – Combining IOT and Block Chain – The IOT in Financial Services* – O2O and IOT in Fintech – Challenges faced by IOT – Successful IOT use cases in the financial Sector.

Unit III (15 hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

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

***Theory Only**

***Highlighted Content offered in Blended Mode**

Text Book

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

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Theo Lynn John G. Mooney Pierangelo Rosati Mark Cummins	Disrupting Finance - Fintech and Strategy in the 21stCentury	Palgrave Macmillan	2019
2	Bernardo Nicoletti	The Future of FinTech – Integrating Finance and Technology in Financial Services	Palgrave Macmillan	2017

Pedagogy

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

Skill Components

- Analyse the application of IoT in Fintech.
- Prepare a list of basic usage of Fintech application in Banking services
- Analyse and Evaluate the components of Insurtech of different insurance companies

- Analyse the application of block chain technology in Cryptocurrency exchanges
- Analyse and interpret the digital lending practices in SMEs

Course Designers

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

CM21E01	FINANCIAL MARKET AND SERVICES	Category	L	T	P	Credit
		Theory	73	2	-	5

Preamble

- To acquire knowledge on the capital market sector.
- To understand about investments funds and foreign exchange.
- To know about the equities, risk of owning shares and types of capital market.

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the capital market sector.	K1
CLO2	Understand about investments funds and foreign exchange.	K2
CLO3	Demonstrate the theoretical foundation of capital market	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends in the market.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO4
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Capital Market: *Meaning – Features – Functions - Primary Market – Secondary Market*

- Reasons for the sale of securities by Govt and companies – Why do investors buy securities?
- Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators
- Intermediaries – ***Stock Exchange - Stock Broker – Sub-Broker - PrimeBroker*** – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - ***Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices***.

Unit II (14 Hrs)

Asset Classes: Introduction to Financial Securities – Equity – Fixed Income – ***Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants*** – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – ***Open Ended Fund, Closed Ended Fund***, Exchange traded fund – Pension Fund – Insurance -Funds -Hedge fund – Private equity – Foreign Exchange (FX) – Introduction – ***Spot Vs Forward Market***
– Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

Unit III (15 Hrs)

Equities: Introduction, Features & Benefits – Types of Equity Capital - Common stock & Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date & Payment Date – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Undervalued – Depository Receipts – Introduction – ***American Depository Receipt (ADR) – Global Depository Receipt (GDR)*** – Securities identifiers – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - ***stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN)*** – Types of Order – Market, Limit & Stop order - Equity trade ticket.

Unit IV (15 Hrs)

Fixed Income: *Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities – MBS)* – Influence of market interest rate on the bond price– Introduction to risk – Types of risk (Interest Rate, credit, liquidity, inflation etc.) – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received/paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - ***Components of Bond Trade Ticket***.

Unit V (14 Hrs)

Derivatives: Introduction – ***Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward***, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call & Put Option – ***Exchange Traded Vs OTC Option*** – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps

***Theory Only**

***Highlighted Content offered in Blended Mode**

Text Book

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2016

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	4th edition 2015
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

Pedagogy

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

Skill Components

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

Course Designer

- Dr. D. Vijayalakshmi– Department of Commerce
- Dr. B. Thulasipriya – Department of Commerce

AF21E02	BUSINESS ENVIRONMENT	Category	L	T	P	Credit
		ELECTIVE	73	2	-	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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept, Elements, Levels of business Environment	K1
CLO2	Interpret about Socio Economic, Cultural Values and Financial Environment in Business	K2
CLO3	Construct about Dimensions, Economic Reforms, Social Values, Financial market, and Labour environment of Business	K3
CLO4	Discover about Economic systems, policies, Social Group Attitudes, Corporate Governance and Trade Unionism in India	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	L	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (15 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 (15 Hrs.)

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

UNIT V (14 Hrs.)

Labour Environment - Labour Legislation in India- Labour Welfare and Social Security- Industrial RelationsTrade Unions-Social Responsibilities of Trade Unions-Limitations and problems of trade union inIndia.

Text Book

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

Reference books

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

Pedagogy

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

Skill Components

- To identify the change in dimension in the present business environment
- To examine the recent amendments in the export and import policy in our country

- To identify the developments in the rural sector
- To analyze the effect of new technologies in handling environmental issues
- To examine various aspects related to trade union problems in India

Course Designers

- Ms. K.R Nandhini
- Mrs. D.Divya

CM21E03	PERFORMANCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	5

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques of costing in industrial settings	K1
CLO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CLO3	Examine the problems surrounding scarce resource, pricing and make or buy decisions.	K3
CLO4	Apply how scarce resource and pricing relates to the assessment of performance	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

Performance Measurement and Control Performance management information systems - ***Sources of management Information*** - ***Management reports*** - Performance analysis in private sector organizations - ***Divisional performance and transfer pricing*** -

Performance analysis in not- for - profit organizations and the public sector - ***External considerations*** and behavioral aspects

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

Text Book

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

Books for References

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

Pedagogy

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

Skill Components

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

Course Designers

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

AF21SBP2	STATISTICAL PACKAGE	Category	L	T	P	Credit
		Practical	-	4	41	3

Preamble

- To understand the basic functions of statistical software package
- To analyze the number of statistical procedures
- To Identify the relationship between the dependent and independent variables
- To apply the various statistical tools and to learn how to interpret the output

Prerequisite

- No prerequisite required

Course Outcomes

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

CLOS	CLO Statement	Knowledge Level
CLO1	Acquire basic knowledge of Statistical Package	K1
CLO2	Use appropriate statistical tools for analyzing the data	K2
CLO3	To understand the relationship between variables	K3
CLO4	Analyze and interpret the results	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	M	S
CLO2	S	M	L	M	S
CLO3	S	M	L	M	S
CLO4	S	M	L	M	S

S- Strong; M-Medium; L-Low

Syllabus

1. Defining variables and creation of questionnaire using Google forms
2. To create, open and import a data file from other sources, computation of frequency table and descriptive statistics.
3. Testing of hypothesis: parametric and non-parametric test
 - a) Define a 90% confidence interval level
 - b) Define a 95% confidence interval level
 - c) Define a 98% confidence interval level
4. Computation of Pearson's coefficient of correlation
5. Computation of Friedman's Rank test
6. Calculation of regression equation

7. Calculation of one sample t-test
8. Calculation of chi-square test using Cross table
9. Analysis of variance -one-way ANOVA
10. Analysis of variance -Multiple ANOVA

Pedagogy

- Demonstration, System, Hands on Training

Course Designers

1. Mrs.D. Sujaritha
2. Ms.K.R. Nandhini

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

Credit:5

Objective

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT III

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

UNIT IV

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

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Text Book

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

Reference Books

S. No	Authors	Title	Publishers	Year of publication
1	Dwivedi R.S	Human resources management	Vikas Pub House-Noida	2010 Revised edition
2	Gary Dessler	Human resources management	Prentice Hall Of India	2010 12 th edition
3	Gupta C.B	Human resources management	Sultan Chand & Sons	12 th edition 2010

Course Designers

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

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

Credits:5

Objective:

- To know the concepts of logistics and Supply Chain management

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Text Books

S.No	Author Name	Title of the book	Publisher	Year and edition
1	Agrawal D.K	Text book of Logistics and Supply Chain Management	Macmillan India Ltd	Current Edition

2	Sunil Chopra & Peter Meindl	Supply chain management	Pearson Education (Singapore) Pvt.ltd	Fourth edition 2010
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Reference Books

S. No	Authors	Title	Publishers	Year of publication
1	Donald.J. Bowe rsox, DavidJ.Closs	Logistics Management The Integrated Supply ChainProcess	Tata McGraw-Hill	1996 Edition
2	Reji Ismail	Logistics Management	Excel Books	2010, III Edition
3	Sahay B. S	Supply chain management	Macmillan India ltd	2010, IV Edition

Course Designers

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

CM21C14	COST ACCOUNTING	Category	L	T	P	Credit
		Theory	88	2	-	4

Preamble

- To provide an in depth study of the Cost Accounting Principles and Techniques for Identification, Analysis and Classification of Cost Components
- To Explain the Basic Concepts and Processes in Determination of Cost of Products and Services
- To Facilitate Managerial Decision-Making Process

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Know the areas of Application of Costing Techniques.	K1
CLO2	Understand and Explain the Conceptual Framework of Cost Accounting	K2
CLO3	Apply the Concept and Role of Cost Accounting in the Business Management of Manufacturing and Non-Manufacturing Companies	K3
CLO4	Analyze in detail on Cost Ascertainment	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Cost Accounting – Definition, Meaning & Scope – ***Relationship of Cost Accounting with Financial Accounting and Management Accounting – Methods of Costing*** – Cost Analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an Aid to Management – Limitations and Objections Against Cost Accounting - Reconciliation of Costs and Financial Accounts.

Unit II (18 Hrs)

Materials – Purchasing of Materials, *** Procedure and Documentation Involved in Purchasing*** – Requisitioning for Stores – ***Techniques of Materials Control*** - Maximum, Minimum & Re-ordering Levels – Economic Order Quantity – Perpetual Inventory. Methods of Valuing Material Issues - FIFO, LIFO, Simple and Weighted Average methods.

Unit III (18 Hrs)

Labour – ***concept and treatment of Idle Time - Control Over Idle Time*** – Labour Turnover- Methods of wage payment - Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate – Incentive Methods - Halsey & Rowan Plan – Group Incentive Scheme

Unit IV (18 Hrs)

Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments - Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method
- Absorption of Overheads and Computation of Machine Hour Rate. ***Activity Based Costing***

Unit V (17 Hrs)

Process Costing – Features – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) – ***Accounting for Joint and By-products***.

Distribution of Marks: Theory 20% and Problems 80%

***Highlighted Content offered in Blended Mode**

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprint 2018

Books for Reference

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2015 Edition
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	Reprint 2016

Skill Components

- Preparation of real time cost sheet and reconciliation of cost and financial statements
- Applications of material and wage system in real time business environment
- Analyze the classification of overheads for products and services.
- To ascertain the cost of production for every process, department, or service of a business

Course Designers

1. Dr. G. Kavitha - Department of Commerce
2. Dr. C. Gomathy - Department of Commerce

CM21C15	AUDITING	Category	L	T	P	Credit
		Theory	88	2	-	4

Preamble

- To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts
- To gain a fair working knowledge in the areas of internal check in practice in various organizations
- To ensure a complete understanding of the importance of vouching of Financial Statements

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CLO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CLO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3
CLO4	Analyze the knowledge and understanding the Methods of audit in specialized area like impersonal Ledger and company audit.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18Hrs)

Definition - General Objectives of Auditing - ***Advantages and Limitations of Auditing*** - Auditing and Investigation - ***Qualification of an Auditor*** – Auditors Vis-a-Vis Errors and Frauds. ***Various types of audit - Continuous audit - Final Audit-interim audit*** - Balance Sheet audit – Merits and Demerits. Different classes of Audit and their advantages.

Unit II (17 Hrs)

Auditing in EDP Environment - *** Audit procedure*** - Planning of Audit - *** Audit programme*** – Audit files- Types of audit files - Audit Note book - Audit Working Papers - ***Internal Control - Internal Check***. Internal Check as regards cash, wages, sales etc. - position of External Auditors as to Internal Auditor.

Unit III (18 Hrs)

Audit evidence -Types of Audit evidence - ***Vouching –Vouching of Cash transactions*** Trading transactions - ***Impersonal ledger***.

Unit IV (17 Hrs)

Verification and *Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery*, patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash.

Verification of liabilities - Auditors' position & duty regarding Reserves and provisions – Depreciation.

Unit V (18 Hrs)

Company Audit –Types of Audit (Cost Audit and Branch Audit) *Audit of Share capital and Share Transfer- Appointment and Removal of Auditors* – Rights and Duties of Company Auditors – liabilities – *Audit Report*- Qualities of audit report. CARO-Applicability- Reports requirements.

***Highlighted Content offered in Blended Mode**

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Principles and Practice of Auditing	Sultan Chand & Sons, New Delhi	2020 Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tandon. B. N, Sudharsanam and Sundarabahu.	A Hand Book of Practical Auditing	S.Chand & Company Ltd.	Revised Edition, 2020
2.	Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant	Auditing Theory and practice	Kalyani Publishers	13th Edition, 2016

Skill Components

- Apply the various stages involved in performing an audit of financial statements.
- Analyse the misstatements in the financial statements.
- Identify the relevant applicable standards for the key elements in auditing.
- Construct audit working papers.
- Prepare regulatory framework of auditing for related services.

Course Designers

1. Dr. B. Thulasi Priya – Department of Commerce
2. Dr. T. Ambika – Department of Commerce

CM21C16	BUSINESS TAXATION	Category	L	T	P	Credit
		CORE	73	2	-	4

Preamble

- To understand the basic concepts, definitions and terms related to taxation
- To understand the concepts and development of different sub structures related to taxation.
- To provide an in-depth study of the various provisions of indirect taxation laws and their impact on business decision-making

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Remember and relate the basic principles underlying the Indirect Taxation	K1
CLO2	Interpret the provisions under taxation applicable to different statutes related to business	K2
CLO3	Apply the concepts and procedures for registration, assessment, powers, duties, offences, penalties etc.	K3
CLO4	Analyse the changes in the taxation for Practical exposure in business.	K4

Mapping with Programme Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Assessment of Firms (Including LLP) – *Meaning of Partnership, Firm and Partners –New Scheme of Taxation of Firms* – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners.Problems on Computation of tax liability. (Theory only)

Unit II (14Hrs)

Assessment of Companies – Introduction – ***Meaning of Company – Types of Companies*** – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – *** Minimum Alternative Tax (MAT)*** – Deductions u/s 80G, 80GGB, 80IA, 80 IBand Problems on Computation of Tax Liability. (Theory only)

Unit III (15 Hrs)

Introduction to Goods and Services Tax (GST) – Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - ***Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST*** - GST Council: Structure, Powers and Functions. Provisions for amendments (Theory only).

Procedure and Levy under GST: Definition- Goods and Services, Aggregate turnover, Business,Place of business, Person, Casual taxable person, Non-resident person, Supply, ***Compositesupply, Mixed supply, Exempt supply, Outward supply, Principal supply***.

Unit IV (15 Hrs)

Place of supply, Supplier, Manufacture, Input tax credit, Input service distributor, ***Forward Charges, Reverse charge***, Works contract, Adjudicating authority. Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, ***Value of taxable supply,Inter-state supply, intra-state supply, Zero rates supply***, – Computation of taxable value andtax liability.

Input tax Credit: eligibility, apportionment, Inputs on capital goods, ***Distribution of credit by Input**

Service Distributor (ISD)* - Simple Problems on valuation, payment of tax, Input tax credit adjustment. (Simple problems). GST Registration – Procedure – Returns - E- WayBills.

Unit V (15 Hrs)

Customs Act: Meaning –Features-objective– ***Types of Custom Duties*** – Valuation for Customs Duty – Tariff Value – Customs Value – ***Methods of Valuation for Customs*** – Problems on valuation and payment of Custom Duty. (Theory only)

Distribution of Marks: Theory 80% Problems 20%

***Highlighted Content Offered in Blended Mode**

Text Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gaur V.P and Narang D.B – UNIT I&II	Income Tax and Practice	Kalyani Publishers	Current Edition
2	Dr.R.Parameshwaran CA. P. Viswanathan – UNIT III,IV,V	Indirect Taxes GST and Custom Laws	Kavin Publications	Current Edition

Reference Books

Sl.No	Author Name	Title of the book	Publisher	Year and edition
1	Dr.Vinod K. Singhania and KapilSinghania	Direct Tax Law and Practice	Taxmann Publication	2018
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2018
5	V.S. Datey	All About GST	Taxmann Publication	2018
6	V.S. Datey	Indirect Taxes Law and Practice	Taxmann Publication	2018
7	V.S. Datey	GST Law and Practice with Customs and FTP	Taxmann Publication	2018
8	K.M Bansal	GST and Customs Law	Taxmann Publication	2018
9	Dr.Vinod K. Singhania and Monica Singhania	Student's guide to IncomeTax including ServiceTax/ VAT/ Excise Duty/ Custom Duty/ CST	Taxmann publication	2018
10	Dr.Vinod K. Singhania and Monica	Student's guide to Income Tax with Problems and Solution,	Taxmann publication	2018

	Singhania			
11	Dr. Mehrotra and Dr. Goyal	Income Tax Law and Practice	SahityaBhavan Publication	2018
12	DinakarPagare	Law and Practice of Income Tax	Sultan Chand and sons	2018
13	B.B. Lal and N. Vashisht	Income Tax Law and Practice	I.K. International Publishing House Pvt. Ltd	2018
14	Mahesh Chandra	Income Tax Law and Practice	Pragati Publication	2018
15	V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri	Income Tax Law and Practice	Kalyani Publications	2018

Skill Components

- Gather the yearly tax tables, instructions, and forms to compute taxes for clients.
- To prepare a sample invoice for different types of Goods and services.
- Preparation of sample tax returns and reports as needed.
- Analyse the procedure for registration and to fill the registration form.
- To calculate input tax credit for a given sample.

Course Designers

1. Dr. B. Thulasi Priya, Department of Commerce
2. Dr. M. Rajarajeswari, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF21C17	INTERNATIONAL FINANCIAL MANAGEMENT	ELECTIVE	73	4	-	5

Preamble

- To provide a clear understanding of IFM and to emphasize on the International Monetary system.
- To provide knowledge on foreign exchange and its significance in a developing economy.

Prerequisite

No pre requisite Knowledge required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the international monetary system and the foreign exchange markets.	K1
CLO2	Explain the fundamental theories and concepts of international trade and finance and apply for the management decisions.	K2

CLO3	Identify the processes and instruments used in the financing of international trade.	K3
CLO4	Analyze the derivatives to risk management in international financial markets.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs)

IFM- IFM - Nature and Scope, IFM and Domestic financial management- Balance of payments – significance - preparation of BOP statement – Link between BOP and the economy.

UNIT II (15 Hrs)

International Monetary System – International Monetary System – Gold standard – IMF and World Bank Exchange Rate mechanism – factors influencing exchange rate – Purchasing power parity and Interest Rate parity theorems.

UNIT III (15 Hrs)

Foreign Exchange Market – Foreign Exchange Market – Transactions – Arbitrage and speculation in foreign exchange market. Exchange arithmetic, Spread, premium and Discount

UNIT IV (14 Hrs)

Foreign Exchange Exposure – Foreign Exchange Exposure – managing transaction, translation and operating Exposure –Techniques for covering the foreign exchange risk - Internal and external techniques of risk.

UNIT V (14 Hrs)

International financial market instruments – International financial market instruments– International Equities – ADR and GDR – Foreign Bond and euro- bond- Short-term and medium-term instruments.

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	V. Sharan	International Financial management	Prentice hall of India	2012, Sixth Edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Alan .c. Shapiro	International Financial Management	Hoboken, N.J. : John Wiley & Sons, Inc.	2016, Custom edition

2	Levi	International Finance	McGraw Hill international series	2009, 5 th Edition
3	Francis Churunilam	International Business Environment	Himalaya Publishing Environment	2020, 26 th

Pedagogy

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

Skill Component

- To identify and appraise investment opportunities in the international business environment
- To develop strategies to overcome the risks of fluctuations in the exchange rate
- To identify and evaluate the foreign direct investment and international acquisition opportunities
- To compare the different types of financial instruments available in the international financial markets
- To analyze various techniques of foreign exchange exposure

Course Designer

1. Mrs. D. Sujini
2. Mrs. R. Hemapriya

CM21E04	INVESTMENT BANKING OPERATIONS	Category	L	T	P	Credit
		Theory	73	2	-	5

Preamble

- To understand the basic concepts of investment Banking Operations
- To know the different types of risk involved in investment banking operations
- To provide in-depth knowledge on trade life cycle and fund administration

Prerequisites

- Basic Knowledge on Investment Avenues

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the Investment Banking Operations	K1
CLO2	Gain knowledge on services offered by Investment Bank	K2
CLO3	Examine the Risks & Market Data Providers	K3
CLO4	Analyze about the Trade Life Cycle and Fund Administration	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (14 Hrs)

Investment Banking – Introduction - Investment Banking Services – ***Underwriting and types - Investment bank structure - Types of Investment Banks*** – Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market – ***Global Corporate and Investment Banking*** - Role of investment banks during the last financial crisis 2008.

Unit II (15 Hrs)

Introduction - Custody Services - Transfer Agency – ***Safekeeping & Settlements, Reporting & Record keeping*** – Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - ***Fund Accounting– Financial Reporting***

Unit III (15 Hrs)

Risk: What is Risk – Risk Management – Types of Risk – ***Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk***. Market Data Providers: – Meaning – Players – Reference Data – Market Data

Unit IV (14 Hrs)

Trade Life Cycle – Introduction – Transaction Types - ***Stages of trade life cycle - Pre- Trade – Trade - Post Trade – Equity Trade Life Cycle - Front office - Middle office - Back office*** – Parties in Trade Life Cycle.

Unit V (15 Hrs)

Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – ***NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact***

***Highlighted Content offered in Blended Mode**

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Pratap Giri S	Investment Banking – Concept Analyses and Cases	MC Graw Hill	2021 – 4 th Edition

Books for Reference

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Gratz Exafin	Investment Banking – Complete Overview	Kindle	2023 Edition
2	Joshua Rosenbaum and Joshua Pearl	Investment Banking – Valuation, Leveraged Buyouts and Merger and Acquisitions	Wiley	2015 Edition

Pedagogy

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

Skill Components

- Identify the types of underwriting
- Prepare the Financial Report
- Analyse the different types of risk involved in investment banking operations
- Investigate the stages of trade life cycle and take investment decision
- Calculation of pricing of funds and assets

Course Designers

1. Dr. D. Vijayalakshmi – Department of Commerce
Dr. M. Raja Rajeswari – Department of Commerce

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF21E05	TOTAL QUALITY MANAGEMENT	ELECTIVE	73	2	-	5

Preamble

- To enhance the knowledge of total quality management and ISO standards

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

On the successful completion of the course, student's will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the meaning and essential elements of Total Quality Management	K1
CLO2	Interpret the various tools that can be employed to enhance Quality	K2
CLO3	Identify the performance of Personnel at every level of organization	K3
CLO4	Examine the various methods of analyzing and interpreting the Total quality Management	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs.)

Introduction - Need for quality - Evolution of quality - Definition of quality -Dimensions of manufacturing and service quality – Basic concepts of TQM- Definition of TQM–TQM Framework- Contributions of Deming, Juran and Crosby– Barriers to TQM.

UNIT II (15 Hrs.)

Leadership – Strategic quality planning, Quality statements – Customer focus– Customer orientation, Customer satisfaction, Customer complaints, Customer Retention-Employee Involvement Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement – PDSA cycle,5s, Kaizen – Supplier partnership– Partnering, Supplier selection, Supplier Rating.

UNIT III (15 Hrs.)

The seven traditional tools of quality – New management tools – Six -sigma: Concepts, methodology, applications to manufacturing, service sector including IT – Benchmarking – Reason to bench mark, Bench marking process –FMEA– Stages, Types.

UNIT IV (14Hrs)

Quality circles – Quality Function Deployment (QFD) – Taguchi quality loss function –TPM Concepts, improvement needs– Cost of Quality – Performance measures.

UNIT V (14Hrs)

Need for ISO 9000- ISO 9000 - 2000 Quality System –Elements, Documentation, Qualityauditing - QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – Case studies of TQM implementation in manufacturing and service sectors including IT.

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Dale H. Besterfiled,	Total Quality Management	Pearson	5 th Edition,2018

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	James R. Evansand William M.Lindsay	The Management and Control of Quality,	Pearson Education Asia,	6 th Edition, South- Western (Thomson Learning),2005
2	Oakland,J.S	TQM–Text with Cases	Butterworth – Heinemann Ltd	3Oxford, 5 th Edition,2013.
3	Suganthi,L and AnandSamuel	Total Quality Management	Prentice Hall(India)Pvt. Ltd	New title 2004
4	Janakiraman, Band Gopal, R.K	“Total Quality Management–Text and Cases	Prentice Hall(India)Pvt. Ltd	Reprint 2006

Pedagogy

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

Skill Components

- To examine essential elements of Total Quality Management
- To Identify tools to enhance the Quality
- To Analyze the Performance of Organization
- To Interpret the various methods of Total quality Management
- To Identify Quality function development

Course Designers

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

COURSENUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF21E06	BUSINESS MODELS	ELECTIVE	73	2	-	5

Preamble

- To enable the students to learn principles and concepts of Business
- To provide a theoretical knowledge about the process of decision making with modelsof Business

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Enumerate the basic ideas, Planning and models of Business Organization	K1
CLO2	Indicate the Preparation method, Financial and Marketing models of business.	K2
CLO3	Interpret procedural aspects, Sources and human resource management in the various models of business	K3
CLO4	Analyze the different business plans, competition strategies and organization procedures of business organizations.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs.)

Meaning of Business – Entrepreneur (Meaning, Characteristics of an entrepreneur)- Enterprise- a business venture- Business idea and opportunity- Examining some business ideas in agriculture, agro-based enterprises, Types of Business Units - general trade (including shops), manufacturing products and

services (including hotels) and their unique features by incorporating outsourcing.

UNIT II (15 Hrs.)

Preparing a Business Plan – Retail selling grocery shop; a textile selling shop; any other consumer goods selling business; a small-scale manufacturing unit – Printing Press-Electrical and Electronic goods dealership. Contract works as business - Estimating the returns or profits- Preparing a conceptual and graphic model.

UNIT III (15 Hrs.)

Financing model for a business: Sources for a small business- owned capital, friends and relatives; banks; government sources; suppliers and customers; interest and other costs and the terms and conditions attached to such sources and investing the finance in assets- The working capital cycle.

UNIT IV (14 Hrs.)

Marketing and Selling models- Advertising and soliciting customers, customer relationship; Quality assurance; Pricing Methods; Competition and strategies in facing the competition.

UNIT V (14 Hrs.)

Models for Managing the human resources in the business- recruitment, training, employee productivity and compensation; Building up organizational procedures and commitment, loyalty.

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	Y.K.Bhushan	Fundamentals of Business Organisation and Management	Sultanch and & sons	2012 edition
2	C.B. Gupta	Business Organisation and Management	Mayur Paperbacks	2011 edition
3	S.A. Sherlekar	Modern Business Organisation and Management- A System Approach	Himalaya	2010 edition
4	Rashmi Bansal	Take Me Home: The Inspiring Stories of 20 Entrepreneurs	Westlands.	2014 edition

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and edition
1	R.K.Chopra	Office Management	Himalaya Publishing House	2014 edition
2	Peter F. Drucker	Innovative Entrepreneurship	Harper Business	Reprint Ed. 2006
3	Peter Theil	Zero to One: Note on Start-ups or How to build the future	Crown Business	2014 edition
4	Sangram Keshari Mohanty	Fundamentals of Entrepreneurs Hip	PHI	2005 edition
5	Alexander Osterwandler	Business Model Generation	Crown Business	2014 edition

Pedagogy

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

Skill Components

- To examine the recent trends in business era.
- To examine various sources of funds available to small business units
- To develop various strategies to face competition in the area of marketing and selling
- To examine the recruitment process adopted by companies in India
- To analyze various financing models for business organization

Course Designers

1.Mrs. S. Manasha

2.Mrs. D. Sujaritha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF21SBP3	ACCOUNTING PACKAGE	SBS	-	4	41	3

Preamble

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

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To create accounting transactions and reports	K1
CLO2	To manage accounting and inventory	K2
CLO3	To explain statutory features	K3
CLO4	To Analyse GST Returns	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Credits: 3

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

ADVANCED LEARNERS COURSE – SELFSTUDY PAPER
INFORMATION SYSTEMS FOR BUSINESS
SUBJECT CODE: AF16AC3

Objectives

- To gain knowledge of ERP, MIS, SAD, Database and Knowledge management.
- To develop understanding of Information Technology and its uses in Decision Making areas of business environment

Syllabus**UNIT I**

Management Information systems in a Digital Firm: Concept - Definition – Role of MIS – Impact – MIS and User – Management as a Control System – MIS: support to Management – Management effectiveness and MIS-Organization as a System – Organization effectiveness – MIS for a Digital Firm. Decision Making: Concepts – Process – Decision analysis by Analytical Modelling – Behavioral Concepts in Decision Making – Organizational Decision-Making – MIS and Decision Making.

UNIT II

Systems Engineering Analysis and Design: System Concepts – System Control – System Types – Handling System Complexity – Classes of Systems – General Model of MIS – Need for System Analysis – System Analysis of Existing system- New Requirement System development Model – SSAD-OOA-OOT-OOSAD. Development Process of MIS: Long Range plans – Ascertaining class of Information – Determining – Development and Implementation of MIS – Management of Information Quality in MIS – Organization for Development of MIS- Development Process Model.

UNIT III

Decision support system and Knowledge Management: Concept - GDSS – DSS application in e-Enterprise - Knowledge Management - Knowledge Management Systems – KBES - MIS and the benefits of DSS. Enterprise Management Systems: EMS-ERP System – ERP Models and Modules – Benefits - ERP Product Evaluation- ERP Implementation – SCM - Information Management in SCM – CRM - EMS and MIS. **Applications in Manufacturing and Service Sector:** Personnel management – Financial management – Production management – Material management – Marketing management – Introduction to service sector – Applications in service industry.

UNIT IV

Information, Knowledge, Business Intelligence: Concepts – Classification – Methods

- Value of Information - Business Intelligence - MIS and Information and knowledge. Database and Client Server Architecture: Concepts-Models-Data Models-Database Design- Conceptual Model and Physical Model – RDBMS-Client - Server Architecture – Client - Server Implementation Strategies - MIS and RDBMS.

UNIT V

Information Security Challenges in e-Enterprises: Introduction-Security Threats and Vulnerability-Controlling Security Threat and Vulnerability-Managing Security Threat in e- Business-Disaster Management-Information Security. Information Technology Impact on Society: Introduction – Impact of IT on Privacy – Ethics – Technical Solutions for Privacy Protection – Intellectual Property, Copyright and Patents – Impact of IT on Workplace – Information System Quality and Impact – Impact on Quality of Life.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Jawadekar W.S	Management Information Systems	TMGH, New Delhi	Reprint 2009

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gordon B Davis and Margethe H Olson	Management Information Systems	TMGH, New Delhi	2010, 2 nd Edition
2	Sadagopan	Management Information Systems	Prentice hall of India	2012, 1 st Edition

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ADVANCED LEARNERS COURSE – SELFSTUDY PAPER

KNOWLEDGE MANagementsystem

SUBJECT CODE: DA15AC4

Credits 5

UNIT I

Knowledge Management: KM Myths – KM Life Cycle – Understanding Knowledge – Knowledge, intelligence – Experience – Common Sense – Cognition and KM – Types of Knowledge – Expert Knowledge – Human Thinking and Learning.

UNIT II

Knowledge Management System Life Cycle: Challenges in Building KM Systems – Conventional Vs. KM System Life Cycle (KMSLS) – Knowledge Creation and Knowledge Architecture – Nonaka’s Model of Knowledge Creation and Transformation. Knowledge Architecture.

UNIT III

Capturing Knowledge: Evaluating the Expert – Developing a Relationship with Experts Fuzzy

Reasoning and the Quality of Knowledge – Knowledge Capturing Techniques, Brain Storming – Protocol Analysis – Consensus Decision Making – Repertory Grid- Concept Mapping – Black boarding.

UNIT IV

Knowledge Codification: Modes of Knowledge Conversion – Codification Tools and Procedures - Knowledge Developer’s Skill Sets – System Testing and Deployment – Knowledge Testing – Approaches to Logical Testing, User Acceptance Testing – KM System Deployment Issues – User Training – Post implementation.

UNIT V

Knowledge Transfer and Sharing: Transfer Methods – Role of the Internet – Knowledge Transfer in e-world – KM System Tools – Neural Network – Association Rules – Classification Trees – Data Mining and Business Intelligence – Decision Making Architecture – Data Management – Knowledge Management Protocols – Managing Knowledge Workers

Text Book

S. No	Author	Title of Book	Publisher	Year of Publication
1	Elias.M. Award & Hassan M. Ghaziri	Knowledge Management	Pearson Education	2003 Edition

Reference Books

S. No	Author	Title of Book	Publisher	Year of Publication
1	Guus Schreiber, Hans Akkermans, Anjo Anjewierden, Robert deHoog, Nigel Shadbolt, Walter Van de Velde and Bob Wielinga	Knowledge Engineering and Management	Universities Press	2001 Edition
2	C.W. Holsapple	Handbooks on Knowledge Management	International Handbooks on Information Systems	Vol1 and 2 2003 edition

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