




**PSGR  
Krishnammal College for Women**



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

**DEPARTMENT OF B COM (ACCOUNTING & FINANCE)**

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

**SEMESTER I, II, III and IV**

**BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE**

**2022-2025 BATCH**



## 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 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 – 2022-2025 BATCH**

Programme & Branch B Com (Accounting and Finance)													
Scheme of Examination (Applicable to students admitted during the academic year 2022 - 2023 onwards)													
Semester	Part	Subject Code	Title of the Paper	Course Type	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs/sem	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2201/ HIN2201/ FRE2201	Part I – Language -Tamil / Hindi / French –Paper I	Lang	6	86	4	3	50	50	100	3	
	II	ENG2101	Part II - English -Paper I	Eng	6	86	4	3	50	50	100	3	
	III		<b>Group A – Core</b>										
			CM22C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4
			CM22C02	Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4
			<b>Group B – Allied - Paper I</b>										
			TH22A07	Mathematics for commerce	GE	6	86	4	3	50	50	100	5
		IV		<b>Non-Tamil Students</b>		AEC							2
			NME22B1	Basic Tamil I	2		28	2	2	50	50	100	
			NME22A1	Advanced Tamil I	2		28	2	2	50	50	100	
			<b>Students with Tamil as Language</b>										
		NME21ES	Introduction to Entrepreneurship		2	26	4		100		100		
II	I	TAM2202/ HIN2202/ FRE2202	Part I - Language – Tamil / Hindi/ French – Paper II	Lang	6	86	4	3	50	50	100	3	
	II	ENG2102	Part II - English -Paper II	Eng	5	71	4	3	50	50	100	3	
	III			<b>Group A – Core</b>									
			CM22C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4
			CM22C04	Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4
			<b>Group B – Allied I - Paper II</b>										
		TH22A08	Statistics for Commerce	GE	6	86	4	3	50	50	100	5	

	<b>IV</b>		<b>Non-Tamil Students</b>									
		NME22B2	Basic Tamil II **	AEC	--	--	--	-	--	--	--	Gr
		NME22A2	Advanced Tamil II **		--	--	--	-	--	--	--	
			Open Course:(self-study – online course)		--	--	--	-	--	--	--	2
	<b>V</b>		Personality Development Programme		-	--	--	-	-	-	-	-
	<b>VI</b>	NM12GAW	General awareness – Online Exam	Self-study Online	-	---	--	-	100	--	100	Gr
	<b>VII</b>	21PECM1	Professional English for Commerce& Management	AECC	3	40	5	-	50	50	100	2
<b>III</b>	<b>I</b>	TAM2203A/ HIN2203A/ FRE2203A	Language – Tamil / Hindi / French –Paper III	Lang	4	58	2	3	50	50	100	3
	<b>II</b>	ENG2203A	English -Paper III	Eng	4	58	2	3	50	50	100	3
	<b>IIIA</b>	CM22C05	Corporate Accounting - I	CC	4	58	2	3	50	50	100	3
	<b>IIIA</b>	CM22C06	Company Law	CC	4	58	2	3	50	50	100	3
	<b>IIIA</b>	AF22C07	Security Analysis and Portfolio Management	CC	4	58	2	3	50	50	100	3
	<b>IIIA</b>	AF22A01/ AF22A02	Group B – Allied - Corporate Governance /Business Economics	GE	5	73	2	3	50	50	100	4
	<b>III</b>	AF22SBP1	Skill Based subject 1-Financial Analytics with Excel – Practical	SEC	3	41	4	-	100	-	100	3
	<b>III B</b>	NM22EVS	Foundation Course-II (Environmental Studies) *	AECC	-	-	-	-	100	-	100	Gr
			<b>Foundation Course-III</b>									
	<b>III B</b>	NM22UHR	Universal Human Values and Human Rights	AECC	2	30	-	-	100	-	100	2
<b>IV</b>	<b>I</b>	TAM2204A/ HIN2204A/ FRE2204A	Language – Tamil / Hindi / French – Paper IV	Lang	4	58	2	3	50	50	100	3
	<b>II</b>	ENG2204A	English -Paper IV	Eng	4	58	2	3	50	50	100	3
	<b>IIIA</b>	CM22C08	Business Law	CC	4	58	2	3	50	50	100	3
	<b>IIIA</b>	CM22C09	Business Finance	CC	4	58	2	3	50	50	100	3
	<b>IIIA</b>	CM22C10	Corporate Accounting II	CC	4	58	2	3	50	50	100	3
	<b>III A</b>	AF22A03/ AF22A04	International Business / Operations and Strategic Management	GE	5	73	2	3	50	50	100	4
	<b>III</b>	AF21SBP1/ AF22SBCE	<b>Skill Based subject 1-</b> Financial Analytics with Excel - Practical / <b>Course Era:</b> Essentials of corporate finance Specialization	SEC	3	41/ 45	4/ -	-	100	-	100	3
	<b>III A</b>	NM22DTG	<b>Foundation Course-IV - Design Thinking</b>	Finishing School Part A	2	30	-	-	100	-	100	2

V		<b>Extension Activities</b> NSS / NCC/YRC/ Sports & Games /Eco Watch/YiNET/ Rotaract								100		100	1
V		Community Oriented Service											Gr

CC – Core Courses  
 GE – Generic Elective  
 AECC – Ability Enhancing Compulsory Course

CA – Continuous Assessment  
 ESE - End Semester Examination

### Bloom's Taxonomy based Assessment Pattern

#### CIA 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)

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

One question from each unit with each question comprising of

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

### WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNALASSESSMENT THEORY

	CI A I	CI A II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn. /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
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea

<b>Organization:</b> Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	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
<b>Focus Purpose</b>	Clear	Shows Awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization:</b> Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style Details and Examples</b>	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
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class.	Student listens when others talk, both in groups and in	Student listens when others talk in groups and in class	Student does not listen when others talk, both in	Student does not listen when others talk, both in groups and in class.

	Student incorporates or builds off of the ideas of others.	class.	occasionally	groups and in class.	Student often interrupts when others speak.
<b>Behavior</b>	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
<b>Preparation</b>	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 4 marks)

### APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

### ON 2023 ONWARDS:

#### CA Question Paper Pattern and distribution of marks

#### 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**

#### 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 :2 x 5 = 10

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) : 6 x 5 = 30

One question with a weightage of 12 Marks (Internal Choice at the same CLO level) :12 x 5 = 60

**Total : 100 Marks**

**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**

**CA patternTheory**

CIA Test : 10 marks (**Conducted for 60 marks after 50 days**)

Model Exam : 20 marks (**Conducted for after 85 days 100 marks (Each Unit 20 Marks)**)

Seminar/Assignment/Quiz: 10 marks

ClassParticipation : 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**

**Value education / Environmental Studies / Design Thinking**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**



**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE – CM22C01</b>					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
<b>COURSE – CM22C02</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
<b>COURSE – CM22C03</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
<b>COURSE – CM22C04</b>					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
<b>COURSE – 21PECM1</b>					
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M
<b>COURSE – CM22C05</b>					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
<b>COURSE – CM22C06</b>					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
<b>COURSE – AF22C07</b>					
CLO1	S	L	L	S	S
CLO2	S	S	S	S	S
CLO3	S	M	L	S	S
CLO4	S	S	M	M	M
<b>COURSE – AF22A01</b>					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

<b>COURSE – AF22A02</b>					
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M
<b>COURSE – AF22SBP1</b>					
<b>CLO1</b>	S	M	L	L	M
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	M	M	S
<b>CLO4</b>	S	M	M	L	S
<b>COURSE –CM22C08</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	M	M	S
<b>CLO3</b>	M	M	S	S	S
<b>CLO4</b>	S	M	S	S	S
<b>COURSE –CM22C09</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	M	M
<b>COURSE –CM22C10</b>					
<b>CLO1</b>	S	M	S	S	M
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	M	S	S	M
<b>CLO4</b>	S	S	S	M	S
<b>COURSE – AF22A03</b>					
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	S	S
<b>COURSE – AF22A04</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	M	M
<b>COURSE – NM22DTG</b>					
<b>CLO1</b>	S	M	M	S	S
<b>CLO2</b>	M	S	S	M	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	S	S

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C01	PRINCIPLES OF ACCOUNTING	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, students 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	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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hrs)

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

#### Unit II (14 Hrs)

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

#### Unit III (15 Hrs)

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

#### Unit IV (14Hrs)

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

#### Unit V (14 Hrs)

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

##### Text Book

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

##### Reference Books

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

##### Skill Components

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

##### Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz Assignment

##### Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

<b>COURSE NUMBER</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>CM22C02</b>	<b>MODERN MARKETING</b>	<b>THEORY</b>	<b>71</b>	<b>4</b>	<b>-</b>	<b>4</b>

### **Preamble**

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

### **Prerequisite**

Basic Knowledge in commerce

### **Course Learning Outcomes**

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

<b>CLOs</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Define the concepts of marketing and the role of marketing in business and society	K1
<b>CLO2</b>	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
<b>CLO3</b>	Identify the marketing mix elements and describe the components of market mix.	K3
<b>CLO4</b>	Illustrate the process and new approaches in Industry	K4

### **Mapping with Programme Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	M	S

S- Strong; M-Medium; L-Low

### **SYLLABUS**

#### **Unit I (15 Hrs)**

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions. Buying, Assembling and Selling - Transportation– Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance

#### **Unit II (14Hrs)**

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle –

Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labeling – Packaging. #Case study

### Unit III (14 Hrs)

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

### Unit IV (14 Hrs)

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

### 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 Industry 4.0- Skills required for Industry 4.0- 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 & Bhagavathy.B	Modern marketing (Principles and Practices)	S.Chand &Co	2019 reprint
2.	P. Kaliraj &T.Devi	Higher Education for Industry 4.0 and 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	2018reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 <sup>th</sup> reprint, 2016
3.	Philip Kotler & GaryArmstrong	Principles of Marketing	Pearson Education Ltd	17 <sup>th</sup> 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 Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment

### **Course Designers**

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

### **SEMESTER – I - FOUNDATION COURSE**

<b>COURSE NUMBER</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>NME21ES</b>	<b>INTRODUCTION TO ENTREPRENEURSHIP</b>	<b>THEORY</b>	<b>26</b>	<b>4</b>	<b>-</b>	<b>2</b>

#### **Unit 1 (5hrs)**

##### **Nature of Entrepreneurship: (3 hrs)**

Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship

**Activity:** Assignment, Discussion (2 hrs)

#### **Unit 2 (6 hrs)**

##### **Role of Entrepreneurs (4 hrs)**

Significance of Entrepreneurship to the nation –Environmental Factors influencing Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced by Entrepreneurs

**Activity:** Quiz / Role Play (2 hrs)

#### **Unit 3 (6 hrs)**

##### **Formulation of Business Idea: (4 hrs)**

Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

**Activity:** Business Idea Pitch (2 hrs)

#### **Unit 4 (6 hrs)**

##### **Business Planning: (4 hrs)**

Need for Market Study – Securing Finance from various Sources - Significance of Business plan – Components of Business plan

**Activity:** Schemes available for Entrepreneurs (2 hrs)

## Unit 5 (7 hrs)

### **Project:**

Interface with Successful Entrepreneurs - (4 hrs)

Business Plan Presentation - (3 hrs )

### **Reference Books**

1. D.F. Kuratko and T.V. Rao, Entrepreneurship - South Asian Perspective, 2016, Cengage Learning India Pvt. Ltd. Delhi.
2. Arya Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, 2012, Pearson Education India.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C03	FINANCIAL ACCOUNTING	THEORY	71	4	-	4

### **Preamble**

- To enable the students to apply the conceptual principles in financial Accounting
- 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.
- To enhance knowledge in partnership, insurance and insolvency accounting

### **Prerequisite**

Basic Knowledge in accountancy

### **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 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



**Mapping with Programme Outcomes**

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

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 (Theory Only)

**Unit II (13Hrs)**

**Retirement of a Partner:** Retirement Cum Admission -Death of a partner- Joint Life Policy – Accounting Treatment

**Unit III (14Hrs)**

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

**Reference Books**

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 <sup>th</sup> Edition
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019

### 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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C04	BUSINESS MANAGEMENT AND ETHICS	THEORY	71	4	-	4

### Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

### Prerequisite

- Basic Knowledge on Business Management

### Course Learning 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	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

### Mapping With Programming Learning 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

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 F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

### Unit II (14 Hrs)

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

### Unit III (15 Hrs)

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

### Unit IV (14 Hrs)

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

### Unit V (14 Hrs)

**Control:** Meaning- Nature - Importance- Process & Techniques of Control. **Ethics:** Meaning, Importance, Nature and-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 & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 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, De Genzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

### Skill Components

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

### Pedagogy

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

### Course Designers:

1. Dr.L. Nithya, Assistant Professor, Dept of Commerce
2. Ms.K. Pavithra, Assistant Professor, Dept of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	THEORY	40	5	-	2

### Objectives

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

### Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Recognize their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K4
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

### Mapping with Programme Outcomes

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

<b>CLO2</b>	L	L	S	M	M
<b>CLO3</b>	M	L	M	L	M
<b>CLO4</b>	L	M	M	L	M
<b>CLO5</b>	L	M	M	M	M

S- Strong; M-Medium; L- Low

## Syllabus

### UNIT 1: COMMUNICATION (8 Hours)

**Listening:** Listening to audio text and answering questionListening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### UNIT 2: DESCRIPTION (8 Hours)

**Listening:** Listening to process description - Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

### UNIT 3: NEGOTIATION STRATEGIES (8 Hours)

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking:** Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

**Reading:** Longer Reading text.

**Writing:** Essay writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### UNIT 4: PRESENTATION SKILLS (8 Hours)

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations InterpretingVisuals inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### UNIT 5: CRITICAL THINKING SKILLS (8 Hours)

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading:** Comprehension passages –Note making.

**Comprehension:** Motivational article on Professional Competence, Professional Ethics and Life Skills

**Writing:** Problem and Solution essay– Creative writing –Summary writing

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### Text Book

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSCH)	English for Commerce and Management Semester 1	--	--

#### Reference Books

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, KRajeevan, P BhaskaranNair	Spoken English for you	Emerald	1998
3	Pillai, G Radhakrishna, KRajeevan, P BhaskaranNair	Written English for you	Emerald	1998

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C05	CORPORATE ACCOUNTING - I	THEORY	58	2	-	3

#### 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

<b>CLO3</b>	Apply the accounting concepts of company accounts as per the revised Schedule	<b>K3</b>
<b>CLO4</b>	Analyse the procedures and the essentials for different business operation for different business entity	<b>K4</b>

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	M	M	S
<b>CLO3</b>	M	M	S	S	S
<b>CLO4</b>	S	M	S	S	S

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

Issue of Shares – **\*Rights Issue – Bonus Shares\*** – Issue, Forfeiture and Reissue shares.

#### Unit II (12 Hrs)

Issue and Redemption of Preference shares - **\*Underwriting–Payment of Underwriting Commission\*** - Pure Underwriting – Firm Underwriting.

#### Unit III (12 Hrs)

**\*Final Accounts of Companies\*** –Statement of Profit and Loss-Balance sheet as per revised schedule of Companies Act.

#### Unit IV (11 Hrs)

**\*Alteration of Share Capital and Internal Reconstruction\***– Preparation of Reconstructed Balance Sheets

#### Unit V (11 Hrs)

Accounts of Holding Companies - **\*Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company\*** - Treatment of unrealized profit on stock and assets (excluding Intercompany Holdings)

**Distribution of Marks: Theory 20% Problem 80%**

**\*Highlighted Content offered in Blended Mode**

Text Book				
S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy.TS 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 <sup>th</sup> Edition
2.	Gupta.RL and.Radhasamy.M	Corporate Accounting Vol-II	Sultan Chand & Sons	2016 <sup>th</sup> Edition
3.	Pillai.RSN, Bhagavathy and Uma.S	Advanced Accountancy Vol-II	S Chand Publisher	2016 <sup>th</sup> Edition

## Skill Components

- Estimate the market value of rights/bonus issue of a company's share listed in stock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report
- Powerpoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience, Discussion Brainstorming, Activity, Case Study

## Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C06	COMPANY LAW	THEORY	58	2	-	3

## 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 (12 Hrs)

Introduction to Company Law - Company – Definition – **\*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 Ultra vires – Articles of Association-Alteration\*** – Doctrine of Constructive Notice & Indoor Management.

#### Unit II (12 Hrs)

**\*Share – Prospectus- Contents\***. 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 (11 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. **\*General Meetings – Kinds of Meeting\*** – Resolutions, Minutes, Quorum, Proxy – Voting.

#### Unit IV (12 Hrs)

Winding Up of a Company **\*Concept and Modes of Winding Up under Companies Act 2013. Liquidators – Types – Powers and Duties – Winding Up Committee. Clause 49 (listing and un listing requirements)\***. National Company Law Tribunal and Appellate Tribunal.

#### Unit V (11 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 - 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 <sup>th</sup> 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 <sup>th</sup> Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book Agency	23 <sup>rd</sup> 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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22C07	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	58	2	-	3

## 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

<b>CLO2</b>	Explain the concept of Security Valuation	K2
<b>CLO3</b>	Illustrate the theoretical and practical background in the field of investments	K3
<b>CLO4</b>	Build security value techniques and analyze the application of portfolio	K4

### Mapping with Programme Outcomes

<b>CLOS</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	L	L	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	M	L	S	S
<b>CLO4</b>	S	S	M	M	M

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (11 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 - **\*DEMAT–Functions\***.

#### UNIT II (12 Hrs.)

**\*Security Valuation: Elements of Investment\*** - Approaches to Investment - **\*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 - **\*Standard Deviation\***

#### UNIT III (12 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\***. Beta theory – Definition – **\*Determinants of Beta Theory\***.

#### UNIT IV (12 Hrs.)

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

#### UNIT V (11 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 - Jensen’s Index\*** - Treynor’s Index -Empirical Tests.

## Distribution Of Marks Theory 75% Problems 25%

\*Highlighted Content offered in Blended Mode

### Text Book

S. No	Author Name	Title of the Book	Publisher	Year and edition
1	Preeti Singh	Investment Management	Himalaya Publishing house	20 <sup>th</sup> Edition

### 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 <sup>nd</sup> Edition
2	Jack Clark Francis	Managements of Investments	McGraw-Hill	II Edition
3	Bhalla.V.K. K	Investment Management	S Chand & Co	20th 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.D.Sujaritha
2. Ms.K.R.Nandhini

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF22A02	BUSINESS ECONOMICS	ALLIED	73	2	-	4

### Preamble

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

### Prerequisite

- Basic knowledge in economics

## Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and understand the various laws of economics	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 (14 Hrs)

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

### Unit II (15 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 (15 Hrs)

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

#### Unit IV (15 Hrs)

**\*National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments\***. Theory of Employment- Type of unemployment- Labour and Population theories- Definition of capital and growth of capital- Steps in capital formation. Money - Definition and functions of money- **\*Quantity theory of money\***. Public Finance- Principle of taxation- **\*Direct and indirect taxes\***

#### Unit V (14 Hrs)

Monetary and Fiscal Policies– measures of money stock – policy and money supply – **\*instruments of monetary policy\*** – fiscal policy – the union budget – state budgets –Inflation - Deflation – Meaning – Causes & Effects – **\*Measures to control inflation and deflation\*** –**\*importance of the budget\***.

#### **\*Highlighted Content offered in Blended Mode**

##### **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 <sup>th</sup> Edition
2	Shankaran S	Business Economics (Unit IV)	Margham Publications	2014 Edition
3	Sundharam KPM Sundharam EN	Business Economics (Unit I-IV)	Sultan Chand & Sons -New Delhi – 02.	2016 Edition

##### **Reference Books**

S.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 <sup>th</sup> Edition

##### **Pedagogy**

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

##### **Skill Components**

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

## Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22A01	CORPORATE GOVERNANCE	ALLIED	73	2	-	4

## 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

CLO Number	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

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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 (14 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\***- Corporate Governance Policy.

## UNIT II (15 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 (15 Hrs)

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

## UNIT IV (15 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 (14 Hrs)

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

**\*Highlighted Content offered in Blended Mode**

### 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 in charge 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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22SBP1	SKILL BASED SUBJECT FINANCIALANALYTICS WITH EXCEL - PRACTICAL	SBS PRACTICAL	-	4	41	3

### Preamble

- To inculcate the knowledge of MS Excel
- 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 anduse 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

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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 twodecimal 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?

d) 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

a. Calculate the net profit margin for each year.

b. 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?

c. 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?

d. 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.

<b>FISCAL YEAR</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
TOTAL REVENUE	10,991	10,416	11,142	8,871	7,526
NET INCOME	3,247	1,592	3,160	3,303	2,470

- a) Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?
- b) Which company was more profitable in 2021? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?

4. Using the data for Paychex, Inc. (Nasdaq: PAYX), presented below:

<b>FISCAL YEAR</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
SALES	\$ 2000.82	\$ 2082.76	\$ 2066.32	\$ 1886.96	\$ 1674.60
EBIT	729.31	812.08	854.82	743.27	674.77
TOTAL NET INCOME	477.00	533.54	576.14	515.45	464.91
DIVIDENDS PER SHARE	1.24	1.24	1.22	1.02	0.69
BASIC EPS FROM TOTAL OPERATIONS	1.32	1.48	1.56	1.35	1.23
TOTAL ASSETS	5,226.30	5,127.42	5,309.79	6,246.52	5,549.30
ACCOUNTS PAYABLE	37.3	37.33	40.25	46.96	46.67
TOTAL LIABILITIES	3,824.32	3,785.94	4,113.15	4,294.27	3,894.46
RETAINED EARNINGS	856.29	829.50	745.35	1,595.10	1,380.97
NET CASH FROM OPERATING ACTIVITIES	610.92	688.77	724.67	631.23	569.23

- a) Calculate the ratio of each 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  $\$2,000.82 / \$2,082.76 = 0.9607$ .
- b) From your calculations in part a, calculate each year's rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2017 is  $0.9607 - 1$  or  $-3.93\%$ .

- c) Calculate the average growth rate (using the **AVERAGE** function) of each of the above items using the results you calculated in part b. These averages are arithmetic averages.
  - d) Use the **GEOMEAN** function to estimate the compound annual average growth rate (CAGR) for each of the above items using the results that you calculated in part a. Be sure to subtract 1 from the result of the **GEOMEAN** function to arrive at a percent change. These averages are geometric averages.
  - e) Compare the results from part c (arithmetic averages using the **AVERAGE** function) to those for part d (geometric averages using the **GEOMEAN** function) for each item. Is it true that the arithmetic average growth rate is always greater than or equal to the geometric average (CAGR)?
  - f) Contrast the results for the geometric averages to those for the arithmetic average for the variables listed below. What do you observe about the differences in the two growth estimates for 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](http://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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C08	BUSINESS LAW	THEORY	58	2	-	3

#### 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 Learning 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 Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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 (12Hrs)

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

##### Unit II (11Hrs)

Free Consent – Unlawful Agreements – **\*Quasi Contracts - Different Modes of Discharge of Contract\*** – Remedies of Breach.

##### Unit III (12Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee.**\*Bailment**

**& Pledge – Rights & Duties of Bailor & Bailee\***–Rights and Liabilities of Finder of Lost Goods.

#### Unit IV (12Hrs)

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

#### Unit V (11Hrs)

**\*Consumer Protection Act1986\***-Introduction to Intellectual Property Right Act- Copyright - Patent and Trademark. Competition Act 2002. \*

**\*Theory Only**

**\*Highlighted Content offered in Blended Mode**

<b>Text Book</b>				
<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Seventh Revised Edition 2020
<b>Books for Reference:</b>				
<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
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 Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

#### **Course Designers:**

1. Dr. L.Nithya, Department of Commerce
2. Dr. T.Ambika, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C09	BUSINESS FINANCE	THEORY	58	2	-	3

#### 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 Learning 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

#### Mapping with Programme Learning 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 (12Hrs)

Business Finance – Meaning and Definition – **\*Approaches to Finance Function – objectives of Financial Management\*** – Scope – Financial Decisions. Financial Planning – Objectives – Characteristics. Time Value of Money – Practical Applications of Time Value Techniques.

##### Unit II (11Hrs)

Capital Budgeting – Meaning–**\*Importance\***– 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 (11Hrs)

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.

### Unit IV (12 Hrs)

Capitalisation –Theories of Capitalisation.Working Capital Management – Meaning – Classification-**\*Importance- Factors Determining the Working Capital Requirements\***– Management of Working Capital – Methods of Estimating Working Capital Requirements.

### Unit V (12Hrs)

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**

<b>Text Book</b>				
<b>Sl.No</b>	<b>Author name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018
<b>Reference Books</b>				
<b>Sl.No</b>	<b>Author name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 <sup>th</sup> 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.

#### Course Designers:

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C10	CORPORATE ACCOUNTING II	THEORY	58	2	-	3

#### 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 suitable to the corporate sector.

#### Prerequisite

- Basic Knowledge in Company Accounts

#### Course Learning 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 Learning 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 (13 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 (10 Hours)

**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 III (13 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 IV (12 Hours)

**\*Accounts of Insurance Companies: Types of Insurance – Life Insurance** –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 V (10 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).

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

**\*Highlighted Content offered in Blended Mode**

### Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	Reedition 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.	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 A of the Banking regulation Act.
- List out the order in which liabilities are discharged in the event of liquidation of a company

### Course Designers:

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22A03	INTERNATIONAL BUSINESS	ALLIED	73	2	-	4

### 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 Learning 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 (14 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 (15 Hrs)

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

#### UNIT III (15 Hrs)

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

#### UNIT IV (15 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-History of 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 (14 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.

**\*Highlighted Content offered in Blended Mode**

**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 <sup>th</sup> Edition, 2010

**Reference Book**

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 <sup>nd</sup> 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

**Course Designers**

1. Mrs. D. Sujaritha
2. Mrs. R. Hemapriya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22A04	OPERATIONS AND STRATEGIC MANAGEMENT	ALLIED	73	2	-	4

**Preamble**

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

**Prerequisite**

- No prerequisite Knowledge required

**Course Learning Outcomes**

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

CLOs	CLO Statement	Knowledge Level
CLO1	To label an in- depth study of the various business process, analyze operations, and strategic management.	K1
CLO2	Identify and evaluate activities for determination of work centre	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 Learning 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 (15 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 (14 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 (15 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\***

#### UNIT IV (14 Hrs)

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

#### UNIT V (15 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\***.

#### **\*Highlighted Content offered in Blended Mode**

##### **Text Books**

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

##### **Reference Book**

S.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 <sup>th</sup> 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 analyzing its financial statements

##### **Course Designers**

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF21SBP1	SKILL BASED SUBJECT FINANCIAL ANALYTICSWITH EXCEL - PRACTICAL	SBS PRACTICAL	-	4	41	3

### Preamble

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

### 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	To understand and find commands in Excel, Get an head startwith 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 Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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.

- Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.
- Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- 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?

d) 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.

<b>FISCAL YEAR</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>TOTAL REVENUE</b>	<b>10,991</b>	<b>10,416</b>	<b>11,142</b>	<b>8,871</b>	<b>7,526</b>
<b>NET INCOME</b>	<b>3,247</b>	<b>1,592</b>	<b>3,160</b>	<b>3,303</b>	<b>2,470</b>

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

b) Which company was more profitable in 2021? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?

4. Using the data for Paychex, Inc. (Nasdaq: PAYX), presented below:

<b>FISCAL YEAR</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>SALES</b>	<b>\$ 2000.82</b>	<b>\$ 2082.76</b>	<b>\$ 2066.32</b>	<b>\$ 1886.96</b>	<b>\$ 1674.60</b>
<b>EBIT</b>	<b>729.31</b>	<b>812.08</b>	<b>854.82</b>	<b>743.27</b>	<b>674.77</b>
<b>TOTAL NET INCOME</b>	<b>477.00</b>	<b>533.54</b>	<b>576.14</b>	<b>515.45</b>	<b>464.91</b>
<b>DIVIDENDS PER SHARE</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.02</b>	<b>0.69</b>
<b>BASIC EPS FROM TOTAL OPERATIONS</b>	<b>1.32</b>	<b>1.48</b>	<b>1.56</b>	<b>1.35</b>	<b>1.23</b>
<b>TOTAL ASSETS</b>	<b>5,226.30</b>	<b>5,127.42</b>	<b>5,309.79</b>	<b>6,246.52</b>	<b>5,549.30</b>
<b>ACCOUNTS PAYABLE</b>	<b>37.3</b>	<b>37.33</b>	<b>40.25</b>	<b>46.96</b>	<b>46.67</b>
<b>TOTAL LIABILITIES</b>	<b>3,824.32</b>	<b>3,785.94</b>	<b>4,113.15</b>	<b>4,294.27</b>	<b>3,894.46</b>
<b>RETAINED EARNINGS</b>	<b>856.29</b>	<b>829.50</b>	<b>745.35</b>	<b>1,595.10</b>	<b>1,380.97</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>610.92</b>	<b>688.77</b>	<b>724.67</b>	<b>631.23</b>	<b>569.23</b>

a) 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  $\$2,000.82/\$2,082.76 = 0.9607$ .

b) From your calculations in part a, calculate each year's rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2017 is  $0.9607 - 1$  or  $-3.93\%$ .

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

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

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)?

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

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

5. Financial condition analysis of a company – using application of formula in excel and using [readyratios.com](http://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 needed 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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF22SBCE	COURSE ERA: ESSENTIALS OF CORPORATE FINANCE SPECIALIZATION	SEC	45	-	-	3

### COURSERA BUNDLE (45 HRS)

#### 1. The Language and Tools of Financial Analysis (12 Hrs)

[HTTPS://WWW.COURSERA.ORG/LEARN/FINANCIAL-ANALYSIS](https://www.coursera.org/learn/financial-analysis)

#### 2. The Role of Global Capital Markets (17 Hrs)

<https://www.coursera.org/learn/capital-markets>

#### 3. Alternative Approaches to Valuation and Investment (16 Hrs)

<https://www.coursera.org/learn/valuation>

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM22DTG	DESIGN THINKING	THEORY	30	-	-	2

#### Preamble:

- To expose the students to the concept of design thinking as a tool for innovation
- To facilitate them to analyze the design process in decision making
- To impart the design thinking skills

#### Course Learning Outcome:

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of Design thinking and its application in varied business settings	K1
CLO2	Describe the principles, basis of design thinking and its stages	K2
CLO3	Apply design thinking process in problem solving	K3
CLO4	Analyze the best practices of design thinking and impart them in business and individual day to day operations.	K4

## Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

## Syllabus

### UNIT – 1 (6 Hours)

**Design Thinking Overview:** Introduction to Design Thinking and Design Research Strategies -Design Thinking Skills

### UNIT – II (6Hours)

**Design Thinking Mindset:** Principles of Design Thinking - Basis for design thinking - Design Thinking Hats - Design thinking team

### UNIT – III (6 Hours)

**Empathize:** Definition - Listen & Empathize with the Customers and / or Users - Tools and Techniques

### UNIT – IV (6 Hours)

**Define :** Definition - Defining the Problem - Tools and Techniques - Journey mapping and Ideate - definition - Ideation techniques

### UNIT – V (6 Hours)

**Prototype:** Definition - Prototype Alternate Solutions - Test the Solutions - Visualization - Story Telling - Cautions and Pitfalls - Best Practices

## Text Books:

S.No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Christian Mueller-Roterberg	Handbook of Design Thinking Tips& Tools for how to design thinking	Amazon Kindle Version	2018
2	Gavin Ambrose Paul Harris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastava and Vijay Kumar	A Text Book of DESIGN THINKING	Vayu Education of India	2022

**Reference Books:**

<b>S. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	Maurício Vianna Ysmar Vianna Isabel K. Adler Brenda Lucena Beatriz Russo	Design Thinking – Business Innovation	MJV Press	2011
2	Moritz Gekeler	A practical guide to design thinking	Friedrich- Ebert- Stiftung	2019
3	J. Berengueres	The Brown Book of Design Thinking	UAE University College, Al Ain	2014