



PSGR
Krishnammal College for Women



Affiliated to Bharathiar University \ Autonomous \ College of Excellence \ Accredited with A++ Grade \ Ranked 9th in NIRF

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

2023-2026 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 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– 2023-2026 BATCH

Programme & Branch B. Com (ACCOUNTING AND FINANCE)													
Scheme of Examination Applicable to students admitted during the academic year 2023- 2024 onwards)													
Semester	Part	Subject Code	Title of the Paper		Instruction hrs./week	Instruction hrs.	Tutorial Hrs.	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language : Tamil/ Hindi / French –Paper I	Lang	4	58	2	3	25	75	100	3	
	II	ENG2301A	English -Paper I	Eng	4	58	2	3	25	75	100	3	
	III	CM23C01	Paper I– Principles of Accounting	CC	5	73	2	3	25	75	100	4	
		AF23C02	Paper II –Principles of Marketing	CC	4	58	2	3	25	75	100	3	
		CM23C03	Paper III – Business Management and Ethics	CC	5	73	2	3	25	75	100	4	
		TH23A07	Allied – Mathematics for Commerce	GE	6	88	2	3	25	75	100	4	
	IV	Non-Tamil Students											
		NME23B1	Basic Tamil I	AEC	2	28	2	-	100	--	100	2	
		NME23A1	Advanced Tamil I		2	28	2	-	100	--	100		
		Students with Tamil as a Language											
		NME23ES/ NME23WS	Introduction to Entrepreneurship / Women's Studies	AEC	2	30	-	-	100	--	100		

	I	TAM2302A/ HIN2302A/ FRE2302A	Language – Paper II Tamil/ Hindi / French – Paper II	Lang	4	58	2	-	25	75	100	3	
	II	ENG2302A	English -Paper II	Eng	4	58	2	-	25	75	100	3	
		CM23C04	Paper IV – Financial Accounting	CC	5	73	2	-	25	75	100	4	
II	III	AF23C05	Paper V– Banking Theory Law, and Practice	CC	4	58	2	-	25	75	100	3	
		CM23C06	Paper VI - Business Law	CC	5	73	2	-	25	75	100	4	
		TH22A08	Statistics for Commerce	GE	6	88	2	3	25	75	100	4	
	IV	Non-Tamil Students											
		NME23B2	Basic Tamil II– outside regular class hours	AEC	--	--	--	--	100	-	100	Gr	
		NME23A2	Advanced Tamil II – outside regular class hrs.		--	--	--	--	100	-	100		
		Students with Tamil as a Language											
		23PECM1	Professional English for Commerce and Management	AEC	2	29	1	--	100	--	100	2	
			Personality Development Programme	--	--	--	--	--	--	--	--		
		NM23GAW	General awareness	-	Self Study	---	1	--	--	--	100	Gr	
III	I	TAM2303A/ HIN230FA FRE2303A	Tamil / Hindi / French- Paper III	L	4	58	2	3	25	75	100	3	
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3	
	III	CM23C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4	
	III	AF23C08	Security Analysis and PortfolioManagement	CC	6	88	2	3	25	75	100	3	
	III	AF23A01/ AF23A02	Corporate Governance/ Business Economics	GE	5	73	2	3	25	75	100	4	
	III	AF22SCE1/ CS22SBGP	Essentials of corporate finance Specialization / GEN- AI	SEC	3	45/44	-/1	-	100	-	100	3	
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2	
	IV	NM22UHR	Universal Human Values	AEC	-	-	-	-	100	-	100	Gr	
	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV / French Paper IV	L	4	58	2	3	25	75	100	3	
	II	ENG2304A	English -Paper IV	E	4	58	2	3	25	75	100	3	

IV	III	CM23C09	Corporate Accounting-II	CC	7	103	2	3	25	75	100	5
		CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4
		AF23A03/ AF23A04	Company Law/ Operations and Strategic Management	GE	5	73	2	3	25	75	100	4
		AF22SCE1/ CS22SBGP	Essentials of Corporate Finance Specialization/ GEN AI	SEC	3	45	-	-	100	-	100	3
	IV	NM23EII	Entrepreneurship and Innovation (IgniteX)	AECC	2	30	-	-	100	-	100	2
	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr
	V	COCOACT	Co-curricular Activities	GC	-	-	-	-	100	-	100	1
V	III	CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
	III	CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
	III	CM23C13	Financial Technologies	CC	5	73	2	3	25	75	100	4
	III	AF23E01/ AF23E02/ CM23E03	Financial Services/ Business Environment/ Performance Management	DSE	5	73	2	3	25	75	100	5
	III	AF23PROJ	Project and Viva Voce	DSE	4	-	-	-	25	75	100	4
	III	AF21SBP2	Statistical Package Practical II	SEC	3	41	4	-	100	--	100	3
	III	AF23AC1/ AF23AC2	International Trade/ Merchant Banking	ACC	-	-	-	3	25	75	100	5\$
	IV	NM21CS1	Cyber Security I	AECC	2	30	-	-	100	-	100	Gr
	IV	AF23INST	Fieldwork/ Institutional Training	DSE	-	-	-	-	100	-	100	2
	VI	AF23COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr
	VI	COM15SER	Community Service 30 Hours	GC	-	-	-	-	-	-	-	-
		CM23C14	Cost Accounting	CC	6	88	2	3	25	75	100	4
		CM23C15	Auditing	CC	6	88	2	3	25	75	100	4

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English

Section A	10 x 1 (10 out of 12) :	10 Marks
Section B	5 x 5 (5 out of 7) :	25 Marks (250 words)
Section C	4 x 10 (4 out of 6) :	40 Marks (600 - 700 words)
	Total :	75 Marks

Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 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 5 Marks (Internal Choice at the same CLO level) : 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 =40

ESE Question Paper Pattern :(for Accounts Paper)

5 x 15 = 75 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 5 Marks : 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 =40

Continuous Internal Assessment Pattern

Theory

CIA Test	:	5 marks (conducted for 45 marks after 50 days)
Model Exam	:	7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
Total	:	25 Marks

Part IV

Introduction to Entrepreneurship / Women Studies / Value education / Environmental Studies / Design Thinking

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
Total	:	100 Marks

ADVANCED LEARNERS COURSE

Eligibility- The student should secure 75% in Part III subjects till IV semester (Optional not included for grant total and total credits earned). Extra credit 5 per paper.

INSTITUTIONAL TRAINING

Internship for a period of 21days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

EVALUATION

Attendance	: 10 Marks
WorkDiary	: 15Marks
Report	: 50 Marks
VivaVoce	: 25Marks
Total	: 100 Marks

INDIVIDUAL / GROUP PROJECT & VIVA VOCE

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

INTERNAL EVALUATION

I Review – Selection of the field of study, Topic& Literature Collection	- 5 Marks
II Review –Research Design & Data Collection	-10Marks
III Review–Analysis &Conclusion, Preparation of Rough Draft	- 10 Marks
Total	-25 Marks

END SEMESTER EXAMINATION

Evaluation of the project report	-25 Marks
Viva Voce	-50 marks
Total	-75 Marks

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – AF23C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE – CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – AF23C05					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE NUMBER- 23PECM1					
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

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE- –CM23C09					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE –CM23C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE – AF23A03					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
COURSE – AF23A04					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M

COURSE – CM23C13					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – AF23E01					
CLO1	S	S	S	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	M	S	S	S
COURSE - AF23E02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	L	S
COURSE – CM23E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – AF21SBP2					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	L	L	S
CLO4	S	M	L	S	S
COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM23C14					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S

CLO4	S	M	S	S	S
COURSE –CM23C15					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	S
COURSE –CM23C16					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	M
COURSE –AF23C17					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –AF23E03					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –AF23E04					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S
COURSE –AF23SBP3					
CLO1	S	S	M	S	M
CLO2	M	S	S	S	S
CLO3	S	S	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C01	PRINCIPLES OF ACCOUNTING	Theory	73	2	-	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**(15 Hrs)**

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

Unit V**(15 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 2021

Reference Books

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

Skill Components

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AF23C02	PRINCIPLES OF MARKETING	Theory	58	2	-	3

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
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Illustrate the behaviour of Consumers by using Various Models.	K3
CLO4	Analyze the new approaches in Marketing.	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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (12 Hrs)
Meaning and Definition of Markets& Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Evolution – Marketing system – Functions. Buying, Assembling and Selling - Transportation–Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance

Unit II (11Hrs)
Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labeling – Packaging. #Case study

Unit III**(11 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.

Unit IV**(11 Hrs)**

Consumer Behavior – Consumer Buying Decisions – Characteristics of buyer - Buying Motive- Economic Model - Learning Model – Psychoanalytic Model. New Approaches in Marketing: Web-Based Marketing-E- Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing

Unit V**(11Hrs)**

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 5.0Note: #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 Industry4.0 and Transformation to Education5.0		

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 th reprint, 2016
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018.

Skill Components

- Identify different markets and networking of products and describe how the market is segmented
- Find a product of your choice and describe the different stages of the product 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. Mrs.D. Sujaritha
2. Ms.K.R. Nandhini

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C03	BUSINESS MANAGEMENT AND ETHICS	Theory	73	2	-	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 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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 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 (15 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

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 Cenzo, & 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 organization

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
CM23C04	FINANCIAL ACCOUNTING	Theory	73	2	-	3

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

Syllabus

Unit I

(15Hrs)

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

Unit II

(14Hrs)

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

Unit III

(15Hrs)

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

(15Hrs)

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 2023

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	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.
- Calculation of Insurance claims for real time losses.
- Case study analysis on Insolvency and Bankruptcy code.

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AF23C05	BANKING THEORY LAW AND PRACTICE	CORE	58	2	-	3

Preamble

- To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act, and other legal issues.

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

CLO Number	CLO Statement	Knowledge Level
CLO1	To show specialized knowledge of law and practice relating to Banking	K1
CLO2	Explain about the banking instruments and the new advancements in the banking sector	K2
CLO3	Identify the banking forms of securities that will be useful for The business	K3
CLO4	Inspect the legal procedures formulated under Banking Regulation Act and other recent services of banking	K4

Mapping with Programme Outcomes

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

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 (12 Hrs)

Banking Regulation Act 1949 – Definition of Banker and Customer – Relationships between Banker and Customer – Obligations of a Banker – ***Banker's Right***.

Unit II (11 Hrs)

Central Bank – Functions – Opening of Account– Types of Deposit – FDR - Bank Pass Book – Special Types of Customers - KYC norms - ***Recent developments in banking sector***.

Unit III (12Hrs)

Negotiable Instruments – Cheques – Material Alteration - Crossing of Cheques – Types of Crossing - ***Collection of Cheques*** – Statutory Protection - Payment of Cheques- Statutory Protections to Paying Banker - Refusal of Payment Cheques - Holder & Holder in Due Course–Duties –RTG's.

Unit IV (12 Hrs)

Loan and Advances – Classification – Factors Limiting the Level of Bank's Advances – Secured Advances- Non-Fund Based Advances – Unsecured Loan- ***Modes of Creating Charge***- Letter of Credit.

Unit V (11 Hrs)

E-Banking – Meaning- E-Banking services - Internet banking - Meaning – Internet banking Vs Traditional Banking – ***Frauds in Internet banking.*** Mobile banking - Electronic Mobile Wallets. ATM Evolution –Concept - Features – Types. Electronic money - Categories – Electronic Funds Transfer (EFT) system.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Sundaram Varshney	Banking Theory, Law and Practice	Sultan Chand & sons	20 th Revised edition 2014

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Gordon Natarajan	Banking Theory, Law and Practice	Himalaya Publishing House	29 th edition 2012
2	Kandasami K.P Natarajan S Parameswaran R	Banking Law and Practice	S. Chand & Co. Ltd.	4th Revised Edition
3	Tannanm. Lrt. Honorable Tayakar MR	Banking Law and Practice in India	Thacker And Co Ltd —Bombay	27 th Edition 2017

Pedagogy

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

Skill Component

- To identify the recent amendments made in Banking Regulation Act 1949.
- To examine the special services provided by banks to the customers.
- To identify the different types of negotiable Instruments dealt in banking.
- To examine and compare the different types of loans provided by the commercial banks
- To analyze the recent amendments relating to Banking Fraud.

Course Designers

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

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
CM23C06	BUSINESS LAW	Theory	73	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 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 (14 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 (14 Hrs)

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

Unit III (15 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**(15 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**(15 Hrs)**

Consumer Protection Act 1986, Introduction to Intellectual Property Right Act- - Copyright, Patent and Trademark - Competition Act 2002. *Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

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

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

Course Designers:

Dr. B.Thulasi Priya, Department of Commerce
Dr. S.Sujatha, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
23PECM1	Professional English for Commerce and Management	AEC	25	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 commerce and management 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 Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Recognise 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	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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

S- Strong; M-Medium, L-Low

Syllabus

UNIT – I question. Listening 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 5 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 5 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 5 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages : Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS 5 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

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSCHÉ)	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, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C07	CORPORATE ACCOUNTING I	THEORY	88	2	-	4

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 the revised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Syllabus

UNIT I

(18Hrs)

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

(17 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

(18 Hrs)

Final Accounts of Companies - Statement of Profit and Loss - Balance sheet as per revised schedule of 2013 Companies Act - ***Case study*** - ***Calculation of managerial remuneration ***.

UNIT IV

(17 Hrs)

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

UNIT V

(18 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 un realised 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).

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. RL 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

Pedagogy

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

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 in stock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF23C08	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	THEORY	88	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 Learning 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 techniques and analyze the application of portfolio	K4

Mapping with Programme Learning 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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(17 Hrs)

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

UNIT II

(18 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, Un systematic Risk - ***Standard Deviation***

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 - Beta theory – Definition – ***Determinants of Beta Theory***- Experiments and Analysis of Theory - Comparisons with Fundamental and Technical Analysis.

UNIT IV

(18 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 - Investment policies of individuals, Tax saving schemes in India.

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 - Jensen's Index ***- Treynor's Index - Empirical Tests.

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

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.	2 nd Edition
2	Jack Clark Francis	Managements of Investments	McGraw-Hill	3 rd Edition
3	Bhalla.V.K. K	Investment Management	S Chand & Co	19 th Edition

Pedagogy

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

Skill components

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

Course Designers

- 1 .Mrs.D.Sujaritha
- 2.Dr.V.Gokulanachiyar

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF23A01	CORPORATE GOVERNANCE	THEORY	73	2	-	4

Preamble

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

Pre requisite

- Basic Knowledge of Corporate Governance

Course Learning Outcome

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 Learning 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

Syllabus

UNIT I (14Hrs)

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)

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 2006

Pedagogy

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

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

Course Designers

1. Dr.S.Manasha
2. Ms.K.R.Nandhini

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF23A02	BUSINESS ECONOMICS	THEORY	73	2	-	4

Preamble

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

Pre requisite

- Basic knowledge in economics

Course Learning 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 Learning 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

Syllabus

UNIT I (14Hrs)

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 (15Hrs)

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 (15Hrs)

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 (15Hrs)

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 (14Hrs)

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***.

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	2014 Edition
3.	Sundharam KPM Sundharam E N	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 th Edition

Pedagogy

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

Skill Components

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

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AF23SCE1	ESSENTIALS OF CORPORATE FINANCE SPECIALIZATION	SEC	44	1	-	3

COURSERA BUNDLE (45 HRS)

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

<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 CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CS23SBA1	GEN-AI	THEORY	44	1	-	3

Preamble

- The objective of this course is to understand the breadth and depth of Generative Artificial Intelligence (Gen AI) and to impart knowledge on its ethical implications, practical applications, and emerging trends

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamental concepts and ethical considerations of Generative AI.	K2
CLO2	Apply AI principles in practical settings using basic AI tools and Platforms	K3
CLO3	Develop advanced skills in specialized AI applications such as text analysis, natural language processing, and image recognition.	K3
CLO4	Explore emerging trends in AI, integrating advanced AI tools into diverse professional practices.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit 1: Introduction to Gen AI

(9 hours)

Understanding Gen AI: Definition and scope of Gen AI - Overview of its applications in various fields - Introduction to essential skills needed for Gen AI. Ethical Considerations: Discussion on ethical guidelines and responsible use of AI - Understanding the impact of AI on society and individuals.

Hands-on Activity: Exploring AI Tools

- Working with appropriate content creation Gen-AI tools to engage with ChatGPT to explore various subjects, simulate interviews, or create imaginative written content.
- Working with appropriate writing and rephrasing Gen-AI tools to drafting essays on designated topics and refining the content with improved clarity, coherence, and correctness.

Unit 2: Basic AI Concepts

(8 hours)

Introduction to AI: Basic concepts and terminology of artificial intelligence - Examples of AI in everyday life - Real-world examples of AI applications in different domains. Machine Learning Basics: Understanding the principles of machine learning - Overview of supervised and unsupervised learning.

Hands-on Activity: Simple AI Projects

- Working with appropriate educational content creation Gen-AI tools to generate quizzes and flashcards based on classroom material.
- Working with appropriate language learning Gen-AI tools to practice and enhance language skills through interactive exercises and games across multiple languages.

Unit 3: AI in Practice

(9 hours)

Text Analysis and Natural Language Processing (NLP): Introduction to NLP concepts and techniques - Hands-on exercises analyzing text data and extracting insights. Image Recognition and Processing: Basics of image recognition algorithms and techniques - AI Tools for Text and Image Processing

Hands-on Activity: Text and Image Projects

- Working with appropriate image processing Gen-AI tools to experiment with AI-generated images.
- Working with appropriate object recognition Gen-AI tools to identify various objects such as text, images, products, plants, animals, artworks, barcodes, and QR codes.

Unit 4: AI for Productivity and Creativity**(9 hours)**

AI-enhanced Productivity and creativity Tools: Overview of productivity and creativity tools enhanced with AI capabilities - Tips for integrating AI into daily tasks and workflows. AI and Jobs: Exploring how AI impacts jobs and industries - Discussion on opportunities and challenges - Exploration of AI-powered creative tools and applications.

Hands-on Activity: Productivity and Creativity

- Working with appropriate content creation Gen-AI tools to generate interactive videos / blog posts / art / drawing / music and storytelling experience.
- Working with appropriate resume generation Gen-AI tools to create professional resumes efficiently.

Unit 5: Future of Gen AI and Final Project**(9 hours)**

Emerging Trends in Gen AI - Applications of Generative AI - Ethical and Societal Impact of Gen AI - Future Directions and Challenges - Case Studies in Generative AI.

Hands-on Activity: Trends in Gen AI

- Working with appropriate speech generation Gen-AI tools to customize synthetic speech for virtual assistance across different applications.
- Working with appropriate data analysis Gen-AI tools to perform data analysis, visualization, and predictive modeling tasks.
- Working with appropriate Gen-AI design tools to simplify the creation of visually appealing presentations.
- Working with appropriate website builder Gen-AI tools to develop professional websites with AI assistance.

Pedagogy

Demonstration of AI Tools, Lectures and Case studies.

Course Designer

Mrs. S. Ponmalar

COURSE CODE	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

Syllabus

UNIT – I

(6Hours)

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**(6Hours)**

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

UNIT – IV**(6Hours)**

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

UNIT – V**(6Hours)**

Prototype: Definition - ***Prototype*** Alternate Solutions - ***Test*** the Solutions - Visualization - Storytelling - 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

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C09	CORPORATE ACCOUNTING II	Theory	103	2	-	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 suitable to the corporate sector.

Pre requisite

- 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

(20 Hours)

***Accounting for Amalgamation and Absorption as per Accounting Standard 14:**

Meaning – Calculation of Purchase Consideration- Lump sum method, Net Asset method, Net payment method, Intrinsic value method*–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company.

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 - Rebate on bills discounted. Classification of Bank Advances –Non Performing Assets- Meaning – Provision for NPA.

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**(21 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**(21 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 (AS 1- 6,10-15,20-23) - Elementary introduction to International Financial Reporting Standards.**

* (Theoretical Aspects only)

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. S	Advanced Accountancy Vol -II	S.Chand& Co	2018

Skill Component

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

Pedagogy

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

Course Designers :

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C10	BUSINESS FINANCE	Theory	73	2	-	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

Pre requisite

- 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

(14 Hours)

Business Finance : Meaning and Definition – ***Approaches to Finance Function*** – Scope – Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance. **Financial Planning:** Objectives – Characteristics – ***Steps in financial planning – Limitations of Financial Planning. Role of Financial Manager***. **Time Value of money** – Practical Applications of Time Value Techniques – AI for TVM Calculation

Unit II

(15 Hours)

Capital Budgeting: – Meaning – Need–***Importance – Kinds and Process of Capital Budgeting***– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index. **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 – Integration of AI to estimate cost of capital.

Unit III

(15 Hours)

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 – Integration of AI for Trading and Equity.

Unit IV

(15 Hours)

Capitalisation: Concept – Need- Theories of Capitalisation – ***Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading.*** **Working Capital Management:** Meaning – Classification-***Importance- Factors Determining the Working Capital Requirements***– Management of Working Capital – Methods of Estimating Working Capital Requirements – Integration of AI for estimation of working capital.

Unit V

(14 Hours)

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 - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies.

Text Book

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

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1.	Ravi. M. Kishore	Financial Managemen Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2.	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3.	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 th Edition 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 belongs 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. B. Thulasipriya, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
AF23A03	COMPANY LAW	Theory	73	2	-	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 Learning 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 Learning 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

Syllabus

UNIT I

(15 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 Ultravires – Articles of Association-Alteration*** – Doctrine of Constructive Notice & Indoor Management.

UNIT II

(15 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

(14 Hrs)

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

UNIT IV

(14 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**(15 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***.

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	6 th Revised Edition 2014
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	11 th Revised Edition 2016

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 6 th Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book Agency	23 rd Edition 2016

Skill Component

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host 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.G.Rekha
2. Dr.D.Sujaritha

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23A04	OPERATIONS AND STRATEGIC MANAGEMENT	Theory	73	2	-	4

Preamble

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

Pre requisite

- 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 resource Management	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

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 th 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 th Edition

Pedagogy

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

Skill components

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

Course Designers

1. Dr.S. Manasha
2. Ms.M. Pooja

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM23EII	Entrepreneurship and Innovation (Ignite X)	THEORY	30	-	-	2

Ignite Course - Course Learning Objectives

1	Inspire; develop entrepreneurial mind-set and attributes; entrepreneurial skill sets for venture creation and intrapreneurial leadership
2	Apply process of problem-opportunity identification and validation through developing a macro perspective of the market, industries and customers while using design thinking principles.
3	Understand and analyse Customer and Market segmentation, estimation of Market size, Customer personae development and validation
4	Understand and Initiate Solution design, Prototyping for Proof of Concept. Understand MVP development and validation to determine Product-Market fit
5	Craft initial Business and Revenue models, financial planning and pricing strategy for profitability and financial feasibility of a venture. Understand relevance and viability of informal and formal funding with respect to different business models.
6	Understand and develop Go-to-Market strategies with a focus on digital marketing channels.
7	Understand and apply story telling skills in presenting a persuasive and defensible Venture Pitch.

Course Content

Unit I: Entrepreneurship Fundamentals & Context

Meaning and concept, attributes and mindset of entrepreneurial and intrapreneurial leadership, role models in each and their role in economic development. Gamified role play based exploration aligned to one's short term career aspiration and ambition. An understanding of how to build entrepreneurial mindset, skillsets, attributes and networks while on campus.

Core Teaching Tool: Simulation, Game, Industry Case Studies (Personalized for students – 16 industries to choose from), Venture Activity

Unit II: Problem & Customer Identification

Understanding and analysing the macro-Problem and Industry perspective, technological, socio-economic and urbanization trends and their implication on new opportunities. Identifying passion, identifying and defining problem using Design thinking principles. Analysing problem and validating with the potential customer. Iterating problem-customer fit. Understanding customer segmentation, creating and validating customer personas. Competition and Industry trends mapping and assessing initial opportunity.

Core Teaching Tool: Several types of activities including Class, game, Gen AI, 'Get out of the Building' and Venture Activity.

Unit III : Solution design & Prototyping, Opportunity Assessment and Sizing

Understanding Customer Jobs-to-be-done and crafting innovative solution design to map to customer's needs and create a strong value proposition. Developing Problem-solution fit in an iterative manner. Understanding prototyping and MVP. Developing a feasibility prototype with differentiating value, features and benefits. Initial testing for proof-of-concept and iterate on the prototype.

Core Teaching Tool: Venture Activity, no code Innovation tools, Class activity

Unit IV : Business & Financial Model, Go-to-Market Plan

Introduction to Business model and types, Lean approach, 9 block lean canvas model, riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan, People plan and Financial plan, Financial Planning: Types of costs, preparing a financial plan for profitability using financial template, understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales, Selecting the Right Channel, creating digital presence, building customer acquisition strategy. Choosing a form of business organization specific to your venture, identifying sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options.

Core Teaching Tool: Founder Case Studies – Sama and Securely Share; Class activity and discussions; Venture Activities.

Unit V: Scale Outlook and Venture Pitch readiness

Understand and identify potential and aspiration for scale vis a vis your venture idea. Persuasive Storytelling and its key components. Build an Investor ready pitch deck.

Core Teaching Tool: Class activity and discussions; Venture Activities.

References

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020). Entrepreneurship, McGrawHill, 11th Edition.
2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business
3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.
4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and the Future,
5. Simon Sinek (2011) Start With Why, Penguin Books limited
6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business
7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited
8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies
9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big
10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

- Learning resource- IgniteX Course Wadhwani platform (Includes 200+ components of custom created modular content + 500+ components of the most relevant curated content)

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

S.No	Course Name	Course Link	Hours
1	The Language and Tools of Financial Analysis	https://www.coursera.org/learn/financial-analysis	12 Hrs
2	The Role of Global Capital Markets	https://www.coursera.org/learn/capital-markets	17 Hrs
3	Alternative Approaches to Valuation and Investment	https://www.coursera.org/learn/valuation	16 Hrs

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C11	MANAGEMENT ACCOUNTING	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

Pre requisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO Number	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 Learning 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

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 Financial Position Profitability Ratios– Leverage Ratios – Preparation of Financial statement from 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:** Meaning – Features – Marginal Costing Vs Absorption Costing - Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing- Marginal Cost Equation - **Cost-Volume-Profit Analysis and Break-Even Analysis-Decision Making – Make or buy Decision.***Standard Costing-Meaning, suitability as a management tool-limitation-Variance Analysis***-Material and Labour Variances only

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 Publishers	Reprinted 2017, IVEdn

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	2020, 21stEdn
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	2020, VIII Edn

Pre requisite

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C12	DIRECT TAXATION	Theory	88	2	-	4

Preamble

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

Pre requisite

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	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 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	M
CLO4	S	S	S	M	M

S-Strong; M-Medium

Syllabus

Unit I

(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

(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

(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

(17Hrs)

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

Unit V

(17 Hrs)

Set off and Carry Forward Set off losses. Permissible deductions from gross total income : ***Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U***. Computation of total income and tax liability- Assessment of Individuals. Old regime vs New regime. ****Assessment: Procedure for Assessment. Filing of Return – Due Dates of Filing – Voluntary Filing. Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). ****

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 Edn

Books for Reference

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

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C13	FINANCIAL TECHNOLOGIES	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

Pre requisite

Basic Knowledge in Financial Services

Course Learning 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 fintech innovation and understand the role of IOT and block chain technology	K2
CLO3	Expertise in the field of Fintech Applications	K3
CLO4	Develop the FinTech business model for various financial services	K4

Mapping with Programming Learning 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

Syllabus

Unit I

(15 Hrs)

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

Unit II

(14 Hrs)

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

Unit III

(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 MSME - 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 insur tech ideas – Micro insurance – Key players in Insurtech – Regtech*** - Regulatory compliance.

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	Current Edn

Books for Reference

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 21st Century	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 Insur tech 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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
AF23E01	FINANCIAL SERVICES	Theory	73	2	-	5

Preamble

- To acquaint the students by facilitating efficient fund flow and economic growth through various financial markets and instruments.
- To provide knowledge of essential services such as banking, investment, and insurance, governed by regulatory bodies like SEBI, supporting financial inclusion and economic development.

Pre requisite

- Basic Knowledge in Economics and Finance

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Impart knowledge on the role and function of the Indian financial system.	K1
CLO2	Enrich their knowledge on key areas relating to management of financial products and services	K2
CLO3	Familiarize students about Venture Capital, Leasing. To make them understand the Credit Rating system.	K3
CLO4	Provide insights into mutual funds and the operation of NSDL and CSDL.	K4

Mapping with Programming Learning Outcomes

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

S-Strong; M-Medium

Syllabus

Unit I (15 Hours)

Introduction to Financial System - Structure of Financial System – Role of Financial System in Economic Development – ***Financial Markets and Financial Instruments*** – Capital Markets – Money Markets – Primary Market Operations – ***Role of SEBI – Secondary Market Operations – Regulation*** – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

Unit II (15 Hours)

Introduction to Financial Services - Concept, Nature and Scope of Financial Services - Regulatory Frame Work of Financial Services – ***Growth of Financial Services in India*** – Merchant Banking – Meaning - Types – ***Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management*** – Regulation of Merchant Banking in India.

Unit III (15 Hours)

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – ***Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases*** – Evaluation of Leasing Option Vs. Borrowing.

Unit IV (14 Hours)

Mutual Funds – Concept and Objectives, ***Functions and Portfolio Classification***, Organization and Management – De-mat Services - Need and Operations - ***Role of NSDL and CSDL*** .Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – ***Types of Factoring Arrangements*** – Factoring in the Indian Context.

Unit V (14 Hours)

Introduction to Community Orientation and Higher Social Capital - Theoretical Foundations of Social Capital - ***Social Networks and Community Cohesion*** - Social Capital and Community Development - Measuring Social Capital - *** The Role of Social Capital in Political and Civic Engagement - Challenges and Criticisms of Social Capital*** - Enhancing Community Orientation and Social Capital - Social Capital and Sustainability - Practical Applications and Case Studies

Text Book

Sl.No	Authors	Title of the Books	Publishers	Year and edition
1.	Gurusamy.S	Financial Services	Tata McGraw Hill, Noida.	2022, 8 th Edn
2.	E.Dharmaraj	Financial Services	S. Chand, New Delhi	2018, 1 st Edn
3.	M.Y.Khan	Financial Services	Tata McGraw Hill, Noida.	2018, 11 th Edn

Books for Reference

Sl.No	Authors	Title of the Books	Publishers	Year and edition
1.	C. Rama Gopal	Financial Services	Vikas Publishing house, Noida	2021, 12thEdn
2.	E. Gordon and K. Natarajan	Financial Market and Services	Himalaya Publishing House, Mumbai.	2018, 7thEdn
3.	B. Santhanam	Financial Services	Margham Publications, Chennai.	2015, 12 th Edn

Skill components

- Analyze a real-world financial system case, highlighting the roles of financial markets, instruments, and regulations.
- Prepare a business proposal for a startup, demonstrating how venture capital can be used to fund the venture, including legal aspects.
- Conduct an in-depth research study on the growth and regulation of financial services in India, including a critical analysis of merchant banking practices and their impact on capital markets.
- Create and present a diversified mutual fund portfolio, explaining its objectives, functions, and management strategies.

Pedagogy

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

Course Designers

- 1.Dr G Rekha
- 2.Dr S Manasha

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23E02	BUSINESS ENVIRONMENT	THEORY	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.

Pre requisite

Basic knowledge in components of Business Environment

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 Programming Learning Outcomes

PLO1	PLO2	PLO3	PLO4	PLO5
S	S	S	S	M
S	S	S	S	M
S	S	S	S	M
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 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)

Introduction to the Non-Corporate Sector - ***Components of the Non-Corporate Sector - Economic Contribution of the Non-Corporate Sector*** - Challenges and Issues Faced by the Non-Corporate Sector Policies and Strategies for the Empowerment of the Non-Corporate Sector - Case Studies.

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	2019, 27 th Revised Edn

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1	Adhikary M	Economic Environment of Business	Sultan Chand & Co New Delhi,	2012, 27 th Revised Edn
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2022, 11thEdn

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

Pedagogy

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

Course Designers

- 1, Dr D Sujaritha
2. Dr S Subalakshmi

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23E03	PERFORMANCE MANAGEMENT	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

Pre requisite

- 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	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 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	M
CLO4	S	S	S	S	M

S- Strong; M-Medium

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

Text Book

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

Books for References

S. No	Authors	Title	Publishers	Year of Publication
1	R K Sahu	Performance Management System	Excel Books	Current Edition
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2nd 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.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF21SBP2	STATISTICAL PACKAGE PRACTICAL II	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

Pre requisite

- Basic knowledge of Research Methods and software applications.

Course Learning 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 Learning Outcomes

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

S-Strong; M-Medium; L-Low

List of Practical:

1. Defining variables and creation of questionnaire using Google forms
2. To create, open and import a data file from other sources, computation 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. Dr G Rekha
2. Ms.M Pooja

COURSE CODE	COURSE TITLE	CREDIT
AF23AC1	INTERNATIONAL TRADE	5

Objectives :

- To understand the meaning and importance of International Trade
- To equip students with knowledge of classical and modern trade theories and their practical implications
- To familiarize students with the structure and functions of international economic institutions and trade regulations

Unit I

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

Unit II

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserizing growth theory.

Unit III

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

Unit IV

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

Unit V

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS

Text Books

S.No	Author	Title of the Book	Publishers	Year and Edition
1.	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House	2025, 23rd Edn
2.	Paul.R. Krugman and Maurice Obstfeld	International Economics (Theory and Policy)	Pearson Education Asia - Addison Wesley Longman (P) Ltd.	2022, 12th Edn

Books for Reference

S.No	Authors	Title of the Book	Publishers	Year and Edition
1	Punam Agarwal and Jatinder Kaur	International Business	Kalyani Publications	2021, 11 th Edn
2	Avadhani, V.A.	International Financial Management	Himalaya Publications, Mumbai	2024, 3 rd Edn

Course Designers

1. Ms. M. Pooja
2. Dr S Manasha

COURSE CODE	COURSE TITLE	CREDIT
AF23AC2	MERCHANT BANKING	5

Objectives:

- To introduce the concept, functions, and regulatory framework of merchant banking in the Indian financial system
- To develop an understanding of issue management, book building, and private placement processes
- To equip students with knowledge of various merchant banking services, including portfolio management and advisory functions

Unit I

Merchant Banking - Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker

Unit II

Issue Management - Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement – Devolvement - Assessment of an issue for underwriting – Green shoe option

Unit III

Book Building - Book building – Meaning and concept – Book Building offer, Fixed price Offer – Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager

Unit IV

Private Placement - Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements.

Unit V

Merchant Banking Services - Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services, Leasing services – Concept, Meaning and significance.

Text Books

S.No	Authors	Title of the Book	Publishers	Year and Edition
1	L Natarajan	Merchant banking and financial services	Margham Publications	2023, 7 th Edn
2	Prof. Anil Agashe	Merchant banking and financial services	Everest Publishing House, Pune	2020, 11 th Edn

Books for Reference

S.No	Authors	Title of the Book	Publishers	Year and Edition
1	Madhuvij, Swati Dhawan	Merchant Banking and Financial Services	McGraw hill , New Delhi	2019, 2nd Edn
2	Dr Ravichandran Krishnamurthy	Merchant Banking and Financial Services	Himalaya Publishing House, Mumbai	2017, 2nd Revised Edn

Course Designers

1. Dr. S Manasha
2. Ms. M. Pooja

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C14	COST ACCOUNTING	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

Pre requisite

- 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 Learning 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

Syllabus

COST ACCOUNTING- CM23C14- 88 HRS

Unit-I (17 Hrs)

Cost Accounting – Definition, Meaning and 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 and 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 piecerate – Incentive Methods - Halsey and Rowan Plan – Group Incentive Scheme

Unit -IV**(18 Hrs)**

Classification of Overheads - Allocation and 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- Job Costing and Batch Costing (Simple problems only).

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprinted 2024 and 8 th edn.

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	Reprinted 2020 and 5 th edn.
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & Sons	Reprinted 2023 and 4 th edn.

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

Pedagogy

Power point presentation, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. G. Kavitha
2. Dr. C. Gomathy

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C15	AUDITING	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

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 Learning 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

Syllabus

AUDITING- CM23C15- 88HRS

Unit-I

(18 Hrs)

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.

Text Book

Sl.No.	Author	Title	Publisher	Year and Edition
1.	Dinkar Pagare	Principles and Practice of Auditing	Sultan Chand & Sons, New Delhi	2020 and 13 th edn..

Reference Books

Sl.No.	Author	Title	Publisher	Year and Edition
1.	Tandon.B.N,Sudharsanam and Sundarabahu.	A Hand Book of Practical Auditing	S.Chand & Company Ltd.	2024 and 14 th edn.
2.	Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant	Auditing Theory and practice	Kalyani Publishers	2019 and 15 th edn.

Skill Component

- 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
2. Dr. T. Ambika

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C16	BUSINESS TAXATON	Theory	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

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 Learning Outcomes

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

Syllabus

BUSINESS TAXATON - CM23C16-73HRS

Unit -I

(14 Hrs)

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**(14 Hrs)**

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 IB and 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, Composite supply, 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 and tax 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- Way Bills.

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.

Text Book

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

Reference Books

Sl.No	Author	Title	Publisher	Year and Edition
1	Dr. Vinod Singhania Kapil Singhania	Direct Tax Practice Law and Practice	Taxmann Publication	2025 and 70 th edn.
2	Dr. Mehrotra and Dr. Goyal	Direct Tax Practice Law and Practice	Sahitya Bhavan Publication.	2022 and 63 rd edn.
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2024 and 13 th edn..

Skill Component

- 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.

Pedagogy

Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz , Assignment

Course Designer

1. Dr. B. Thulasi Priya
2. Dr. M. Rajarajeswari

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23C17	INTERNATIONAL FINANCIAL MANAGEMENT	THEORY	73	2	-	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.

Pre requisite

Basic Knowledge in Financial Management

Course Learning 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 Learning 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

Syllabus**INTERNATIONAL FINANCIAL MANAGEMENT - AF23C17-73HRS****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 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	Title	Publisher	Year and edition
1	V. Sharan	International Financial Management	Prentice hall of India	2022 and 6 th edn

Reference Books

Sl. No.	Author	Title	Publisher	Year and edition
1	Alan .c. Shapiro	International Financial Management	Hoboken, N.J. John Wiley & Sons, Inc.	2019 and 11 th edn.
2	Levi	International Finance	McGraw Hill Internationalseries	2018 and 5 th edn.
3	Francis Churunilam	International Business Environment	Himalaya Publishing Environment	2020 and 26 th edn.

Skill Components

- 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

Pedagogy

- Power point presentation, Quiz, Assignment, Group Discussion, Seminar.

Course Designers

1. Dr. S. Manasha
2. Ms. M. Pooja

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23E03	TOTAL QUALITY MANAGEMENT	THEORY	73	2	-	5

Preamble

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

Prerequisite

Basic knowledge in Fundamentals for TQM

Course Learning Outcomes

On the successful completion of the course, students 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 Learning Outcomes

CLOs	PLO1	PLO2	PLO 3	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

Syllabus

TOTAL QUALITY MANAGEMENT- AF23E03-73HRS

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

(15Hrs.)

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 – PDCA 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, Benchmarking 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, Quality auditing -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	Title	Publisher	Year and edition
1	Dale H. Besterfield,	Total Quality Management	Pearson Education	2021 and 5 th edn

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and edition
1	James R.Evans and William M.Lindsay	The Management and Control of Quality,	Pearson Education Asia,	2020 and 6 th edn
2	Oakland,J.S	TQM–Text with Cases	Butterworth – Heinemann Ltd	2024 and 5 th edn
3	Suganthi L and Anand Samuel	Total Quality Management	Prentice Hall(India)Pvt.Ltd	2021 and 4 th edn

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

Pedagogy

Power point presentation, Quiz, Assignment, Group Discussion, Flipped Class, Seminar

Course Designers

1. Dr. D. Suganthi
2. Dr. S. Manasha

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23E04	BUSINESS MODELS	THEORY	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 models of Business

Pre requisite

- Basic Knowledge in Business Models.

Course Learning 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 Learning 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

Syllabus

BUSINESS MODELS- AF23E04- 73HRS

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: Startup Financing - Building a Business Model for new startup -Growth strategies for startups - 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	Title	Publisher	Year and edition
1	Y.K.Bhushan	Fundamentals of Business Organisation and Management	Sultan chand & sons	2017, 8th edn
2	C.B. Gupta	Business Organisation and Management	Mayur Paperbacks	2020, 7 th edn
3	S.A. Sherlekar	Modern Business Organisation and Management- A System Approach	Himalaya	2019, 8 th edn
4	Rashmi Bansal	Take Me Home: The Inspiring Stories of 20 Entrepreneurs	Westlands.	2021, 8 th edn

Reference Books

Sl.No	Author	Title	Publisher	Year and Edition
1	R.K.Chopra	Office Management	Himalaya Publishing House	2021 and 8 th edn.
2	Peter F.Druck er	Innovative Entrepreneurship	Harper Business	Reprint edn. 2006
3	Peter Theil	Zero to One: Note on Start- ups or How to build the future	Crown Business	2014 and 6 th edn.
4	Sangra M KeshariMohanty	Fundamentals of Entrepreneurs Hip	PHI	2019 and 7 th edn.
5	Alexander Oster wandler	Business Model Generation	Crown Business	2020 and 6 th edn.

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

Pedagogy

- Power point presentation, Quiz, Assignment, Group Discussion, Seminar, Flipped class

Course Designers

1. Dr. G. Rekha
2. Dr. S.Subalakshmi

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF23SBP3	WEB PUBLISHING AND VISUAL DESIGN PRACTICAL	PRACTICAL	-	4	41	3

Preamble

To acquire practical skills in creating websites using Google Sites and designing digital content using Canva for academic, personal, and business purposes.

Pre requisite

Basic computer literacy and internet usage.

Course Learning Outcomes

On successful completion of this course, students will gain the ability to design and develop websites using Google Sites and create engaging digital content using Canva. They will progressively acquire knowledge, application skills, creative abilities, and project integration competencies aligned with different levels of learning.

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basics of Google Sites including page creation, layouts, navigation, and content embedding.	K1
CLO2	Apply customization and branding tools such as themes, colors, SEO, and sharing options in Google Sites.	K2
CLO3	Demonstrate skills in Canva by designing posters, infographics, social media posts, and presentations.	K3
CLO4	Develop and publish integrated digital projects using Google Sites and Canva for real-world applications.	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium

Syllabus

WEB PUBLISHING AND VISUAL DESIGN PRACTICAL - AF23SBP3

1. Introduction to Google Sites

Page creation, layouts, and navigation.

2. Embedding Content in Sites

Google Docs, Slides, Forms, and YouTube integration.

3. Customization & Branding in Sites

Themes, colors, SEO, and sharing options.

4. Case Study in Google Sites

Developing a website for a college club or small business.

5. Hands-on Final Project

Create a poster, social media post, mini presentation, and publish a personal portfolio website.

6. Design Basics in Canva

Dashboard, templates, fonts, colors, and layouts.

7. Creating Visual Content

Posters, stories, reels, infographics, and presentations.

8. Advanced Canva Features

Brand Kit, collaboration tools, AI-powered design.

9. AI Powered design in Canva

10. Case Study in Canva

Designing for an event or business campaign.

Pedagogy

Demonstration through System, Demonstration through PPT

Course Designers

1. Dr.G. Rekha
2. Dr S Manasha