

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

2024-2027 BATCH

PROGRAMME LEARNING OUTCOMES (PLO's)

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

PLO1: To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance, marketing, and taxation by offering a comprehensive curriculum

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

PLO3: To disseminate the techniques of accounting and financial system by giving more insight to the latest development for the purpose of business functions and decision making to pursue career with an innovative professional potential.

PLO4: To cultivate corporate level decision making capabilities by familiarizing corporate proceedings, accounting tools to analyze and interpret their financial statements with the ability to apply the knowledge of the provisions of laws in the areas of accounting and finance in practical situations.

PLO5: To nurture the contextual knowledge with intellectual, personal, interpersonal and societal competence to pursue a professional career and challenging job assignments in the glooming business gamut.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

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

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

PSO3: The degree provides the knowledge on how to manage finance competently and opens innumerable career options and opportunities to the aspiring Professionals both in India and abroad.



DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

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

(LOCF) BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE– 2024-2027 BATCH

Programme & Branch B. Com (ACCOUNTING AND FINANCE)													
Scheme of Examination (Applicable to students admitted during the academic year 2024- 2027 onwards)													
Semester	Part	Subject Code	Title of the Paper	Course Type	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 – 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/ HIN2303A/ 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	
		AF23C08	Security Analysis and Portfolio Management	CC	6	88	2	3	25	75	100	3	
		AF23A01/ AF23A02	Corporate Governance / Business Economics	GE	5	73	2	3	25	75	100	4	
		AF22SCE1/ CS22SBGP	Essentials Corporate Finance Specialisation / GEN- AI	SEC	3	45/44	-/1	-	100	-	100	3	
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2	
		NM22UHR	Universal Human Values	AECC	-	-	-	-	100	-	100	Gr	
IV	I	TAM234A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV / French Paper IV	L	4	58	2	3	25	75	100	3	
	II	ENG2404A	English -Paper IV	E	4	58	2	3	25	75	100	3	
	III	CM24C09	Corporate Accounting-II	CC	7	103	2	3	25	75	100	5	
		CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4	
		AF24A02/ AF24A03	Financial Reporting/ Operations and Strategic Management	GE	5	73	2	3	25	75	100	4	
	III	AF22SCE1	Essentials of Corporate Finance Specialisation	SEC	3	45	-	-	100	-	100	3	

Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 3 = 6$

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): $5 \times 3 = 15$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 3 = 24$

Total: 45 Marks

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 : $5 \times 15 = 75$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : $5 \times 5 = 25$

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

ESE Question Paper Pattern :(for Accounts Paper) : : $5 \times 15 = 75$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 5 Marks : $5 \times 5 = 25$

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

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 Design Thinking

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

Part IV

Entrepreneurship & Innovation (Ignite X)

Components	Marks
3 Quizzes (25 Questions in each Quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (Pitchdesk Presentation)	20
Total	100

Environmental Studies

Quiz	: 50 Marks
Assignment	: 25 Marks Project / Case Study : 25 Marks Total : 100 Marks

Skill Based Practical courses

Test I	30 Marks (Conducted for 50 marks and converted to 30 Marks)
Test II	50 Marks
Lab Performance	10 Marks
Regularity	10 Marks
Total	100 Marks

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 LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM24C09					
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 – CM24C10					
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 – AF24A02					
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 – AF24A03					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

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 statements 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 – Instalment 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
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	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 - Standardisation 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- Labelling – 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 5.0 Note: #Case study for Internals only.

Text Books

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

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 the 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 a popular e-commerce website and review the products and services available.
- Identify the ethics and green initiatives followed in the 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

- Mrs.D. Sujaritha
- 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 #case study

Unit V (14 Hrs)

Control: Meaning- Nature – Importance - Process & Techniques of Control. **Ethics:** Meaning, Importance, Nature and – Structure of ethics management - Ethics in Business - Factors affecting ethical practices in business- Social Responsibility of business Relevance

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint

Reference books

S.No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint
2.	PC Tripathi & PN Reddy	Principles of Management	TMcGraw-Hill Publishing Co Ltd	2017 ed.
3.	Robbins, DeCenzo, & 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 organisation
- Select any one company and prepare a SWOT analysis
- Prepare a report of CSR activities followed in an organisation

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (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 (Theory Only)

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 instil understanding of the legal procedures formulated under the 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.	Fourth 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 the general principles of law of contract and special contracts.
- To provide an insight into the Sale of Goods Act.
- To familiarise with various types of Insurance and claims.

Prerequisite

Basic Knowledge of the Indian Contract Act

Course Learning Outcomes

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

Mapping with Programme Outcomes

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

Course Designers:

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

CLO	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.	Tamil Nadu State Council for Higher Education (TANSCH)	English for Commerce and Management Semester 1	--	--

Reference Books

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1.	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, 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

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

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 unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% Problem 80%

*** Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

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

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P.Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016 th Edition
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand & Sons	2016 th Edition
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S Chand Publisher	2016 th Edition

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, Unsystematic 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.

Distribution Of Marks Theory 75% Problems 25%

*** Highlighted Content offered in Blended Mode (Link Provided)**

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 ideal index model, Treynor's model and Jenson'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

Prerequisite

- 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)

*** Highlighted Content offered in Blended Mode (Link Provided)**

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

Prerequisite

- 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***.
*** Highlighted Content offered in Blended Mode (Link Provided)**

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 infacing the diverse challenges of competitive business environment.
- Identify the contributions of the notable economic thinkers and theirrelevance 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 – 1

(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 DesignThinking	UAE University College, Al Ain	2014

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C09	CORPORATE ACCOUNTING II	THEORY	103	2	-	5

Preamble

• To enable the students 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 and to enable the students to have a comprehensive practice in the preparation of corporate accounting suitable to the corporate sector.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

CORPORATE ACCOUNTING II-CM24C09 -103 HOURS

Unit I

(20 Hours)

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

Unit II

(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 III**(21 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 IV**(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 V**(20 Hours)**

Liquidation of Companies: Types of Liquidation –Preparation of 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)

Distribution of Marks: Problems 80% Theory 20%.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2023 and 7 st Edn..

Reference Books:

S.No	Authors	Title	Publishers	Year and Edition
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2025 and 24 th edn.
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand& sons	2025 and 15 th edn.
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand& Co	2018 and 3 rd edn.

Skill Component

- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- 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

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminar

Course Designers :

1. Dr.C.Gomathy
2. Dr. G.Indrani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C10	BUSINESS FINANCE	THEORY	73	2	-	4

Preamble

To enable the students to Understand the Concepts of Business Finance and their Applications for Managerial Decision Making, to analyze the short term and long-term decision-making techniques and to examine the various determinants of dividends

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 resource	K2
CLO3	Analyze 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

Syllabus

BUSINESS FINANCE-CM24C10- 73 HOURS

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)

Capitalization: Concept – Need- Theories of Capitalization – Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading. Working Capital Management: Meaning – Classification-Importance- Factors Determining the Working Capital Requirements– Management of Working Capital – Methods of Estimating Working Capital Requirements – 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- Global Perspectives on Dividend Policy.

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

Text Books:

Sl.No.	Authors	Title	Publishers	Year and Edition
1.	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018 and 10 th edn..

Reference Books:

Sl.No.	Authors	Title	Publishers	Year and Edition
1.	Ravi. M. Kishore	Financial Management Solutions	Taxmann Publications Pvt Ltd	2023 and 9 th edn.
2.	M .Y.Khan & P.K. Jain	Financial Management	Tata McGraw Hill	2018 and 8 th edn.
3.	Maheshwari S. N	Financial Management	Sultan Chand & Sons	2024 and 14 th edn.

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

- Power point presentation, Group Discussion, Case study, Role playing, Activity based learning

Course Designers:

- 1.Dr. B. Thulasi Priya
2. Dr.S.Sujatha

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
AF24A02	FINANCIAL REPORTING	THEORY	73	2	-	4

Preamble

- ❖ It provides a comprehensive understanding of financial reporting concepts, regulatory frameworks, and accounting for various transactions.
- ❖ It also focuses on preparing single and consolidated financial statements and introduces sustainability reporting standards for modern corporate reporting.

Prerequisite

- Basic Knowledge in Financial Reporting

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the financial reporting procedures and the key role in business operations.

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the foundation of financial reporting, including its conceptual framework, recognition and measurement principles, and the regulatory and standard-setting process at both global and national levels.	K1
CLO2	Explain recognition, measurement, and presentation of PPE, grants, borrowing costs, impairment, inventories, provisions, contingencies, and post-reporting events.	K2
CLO3	Apply principles of revenue recognition for goods, services, and deferred income and account for leases and financial instruments with proper classification, measurement, and disclosure.	K3
CLO4	Analyse preparation of single-entity and consolidated financial statements, including Balance Sheet, P&L, OCI, equity changes, and understand sustainability reporting frameworks and their importance in corporate reporting.	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

FINANCIAL REPORTING -AF24A02 -73 HOURS

Unit I (14 Hrs)

The conceptual and regulatory framework for financial reporting - The conceptual framework and the characteristics of useful information; Recognition and measurement- Regulatory framework – Need for regulatory framework, standard setting process of IASB, relationship of national standard setters to the IASB in respect of the standard setting process.

Unit II (14 Hrs)

Accounting for transactions in financial statements I - Tangible non-current assets ; PPE – Borrowing Costs - Government grants-Impairment of Assets – Investment Property - Impairment of assets - Non- Current Assets held for sale and Discontinued operations ; Inventory and biological assets ; Fair Value Measurement ; Intangible Assets ; Provisions, Contingencies and events after the reporting period

Unit III (15 Hrs)

Accounting for transactions in financial statements II - Application of the principles of recognition of revenue - revenue recognition for goods, services - Concept of deferred income and accounting thereof*; Lease accounting; Financial Instruments

Unit IV**(15 Hrs)**

Preparation of single entity financial statements - Introduction to statement of Financial position
-Statement of Financial position - Introduction to profit and loss Account and comprehensive income
-statement of profit and loss account and other comprehensive income ; Statement of Changes in Equity

Unit V**(15 Hrs)**

Preparation of Consolidated Financial statements - Concept of group – Definition of Parent and Subsidiary companies; Preparation of consolidated financial statements (CFS) - Sustainability reporting – Meaning, necessity , overview of reporting under Global Reporting Initiatives (GRI) and IFRS sustainability and Disclosure standards.

Distribution of Marks: Theory 60% Problem 40%

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1.	Taxmann	Taxmann's Guide to Indian Accounting Standards”	Taxmann Publications	2020 and 5 th edn.

Reference Books

S.No	Author Name	Title	Publishers	Year and Edition
1.	Ambrish Gupta	Financial Accounting for Management	Pearson	2019 and 6 th edn.
2.	CA Kamal Garg	Practical Guide to Ind AS & IFRS	Bharat Law House	2020and 7th edn .
3.	B.D.Chatterjee	Guide to International Financial Reporting Standards	Bloomsbury Professional India	2021and 9 th edn.

Skill Components

- Competence in recording, measuring, and presenting transactions related to PPE, borrowing costs, grants, inventories, and biological assets.
- Ability to apply IFRS 15/Ind AS 115 for revenue recognition and account for leases and financial instruments accurately.
- Skill to prepare and present single-entity financial statements, including Balance Sheet, P&L, OCI, and Statement of Changes in Equity.
- Competence in preparing consolidated financial statements by combining parent and subsidiary results and eliminating intra-group transactions.
- Ability to ensure compliance with statutory requirements, fair value measurement, and proper disclosure of provisions, contingencies, and post-reporting events.
- Understanding of GRI and IFRS sustainability disclosure standards and their application in corporate reporting.

Pedagogy

- PowerPoint Presentation, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF24A03	OPERATIONS AND STRATEGIC MANAGEMENT	Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Operations and Strategic Management

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

OPERATIONS AND STRATEGIC MANAGEMENT -AF24A03 -73 HOURS

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 – Predictive Maintenance - Corrective Maintenance - Replacement of Machine : Replacement Models - Lead time Management – 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.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1.	ICAI Executive Study Material 2016			
2.	Richard, B. Chase, F. Robert, Jacobs, Nicholas,	Operations Management for Competitive Advantage	Tata McGraw- Hill Education	Reprint 2019 and 12 th Edn

Reference Books

S.No	Authors	Title	Publisher	Year and Edition
1.	Arunkumar ,B.K Agnihotri	Operations Management and Information System	Shuchitra Prakasam (P) Ltd	2021 and 16 th edn

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

Pedagogy

PowerPoint Presentations, Quiz, Assignment, Group Discussion, Seminar

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF22SCE1	ESSENTIALS OF CORPORATE FINANCE SPECIALIZATION	Theory	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
CM24C09	CORPORATE ACCOUNTING II	THEORY	103	2	-	5

Preamble

To enable the students 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 and 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

Syllabus

CORPORATE ACCOUNTING II-CM24C09 -103 HOURS

Unit I

(20 Hours)

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

Unit II

(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 III

(21 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 IV

(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 V

(20 Hours)

Liquidation of Companies: Types of Liquidation –Preparation of 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)

Distribution of Marks: Problems 80% Theory 20%.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2023 and 7 st Edn..

Reference Books:

S.No	Authors	Title	Publishers	Year and Edition
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2025 and 24 th edn.
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand& sons	2025 and 15 th edn.
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand& Co	2018 and 3 rd edn.

Skill Component

- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- 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

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminar

Course Designers:

1. Dr.C.Gomathy
2. Dr. G.Indrani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C10	BUSINESS FINANCE	THEORY	73	2	-	4

Preamble

To enable the students to Understand the Concepts of Business Finance and their Applications for Managerial Decision Making, to analyze the short term and long-term decision-making techniques and to examine the various determinants of dividends

Pre requisite

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 resource	K2
CLO3	Analyze 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

Syllabus

BUSINESS FINANCE-CM24C10- 73 HOURS

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)

Capitalization: Concept – Need- Theories of Capitalization – Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading. Working Capital Management: Meaning – Classification-Importance- Factors Determining the Working Capital Requirements– Management of Working Capital – Methods of Estimating Working Capital Requirements – 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- Global Perspectives on Dividend Policy.

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

Text Books

Sl.No.	Authors	Title	Publishers	Year and Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018 and 10 th edn..

Reference Books:

Sl.No.	Authors	Title	Publishers	Year and Edition
1	Ravi. M. Kishore	Financial Management Solutions	Taxmann Publications Pvt Ltd	2023 and 9 th edn.
2	M .Y.Khan & P.K. Jain	Financial Management	Tata McGraw Hill	2018 and 8 th edn.
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	2024 and 14 th edn.

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

Powerpoint presentation, Group Discussion, Case study, Role playing, Activity based learning

Course Designers:

1. Dr. B. Thulasi Priya
2. Dr.S.Sujatha

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
AF24A02	FINANCIAL REPORTING	THEORY	73	2	-	4

Preamble

- ❖ It provides a comprehensive understanding of financial reporting concepts, regulatory frameworks, and accounting for various transactions.
- ❖ It also focuses on preparing single and consolidated financial statements and introduces sustainability reporting standards for modern corporate reporting.

Pre requisite

Basic Knowledge in Financial Reporting

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the financial reporting procedures and the key role in business operations.

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the foundation of financial reporting, including its conceptual framework, recognition and measurement principles, and the regulatory and standard-setting process at both global and national levels.	K1
CLO2	Explain recognition, measurement, and presentation of PPE, grants, borrowing costs, impairment, inventories, provisions, contingencies, and post-reporting events.	K2
CLO3	Apply principles of revenue recognition for goods, services, and deferred income and account for leases and financial instruments with proper classification, measurement, and disclosure.	K3
CLO4	Analyse preparation of single-entity and consolidated financial statements, including Balance Sheet, P&L, OCI, equity changes, and understand sustainability reporting frameworks and their importance in corporate reporting.	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

FINANCIAL REPORTING -AF24A02 -73 HOURS

Unit I

(14 Hrs)

The conceptual and regulatory framework for financial reporting - The conceptual framework and the characteristics of useful information; Recognition and measurement- Regulatory framework – Need for regulatory framework, standard setting process of IASB, relationship of national standard setters to the IASB in respect of the standard setting process.

Unit II

(14 Hrs)

Accounting for transactions in financial statements I - Tangible non-current assets ; PPE – Borrowing Costs - Government grants-Impairment of Assets – Investment Property - Impairment of assets - Non-Current Assets held for sale and Discontinued operations ; Inventory and biological assets ; Fair Value Measurement ; Intangible Assets ; Provisions, Contingencies and events after the reporting period

Unit III

(15 Hrs)

Accounting for transactions in financial statements II - Application of the principles of recognition of revenue - revenue recognition for goods, services - Concept of deferred income and accounting thereof*; Lease accounting; Financial Instruments

Unit IV

(15 Hrs)

Preparation of single entity financial statements - Introduction to statement of Financial position - Statement of Financial position - Introduction to profit and loss Account and comprehensive income - statement of profit and loss account and other comprehensive income ; Statement of Changes in Equity

Unit V

(15 Hrs)

Preparation of Consolidated Financial statements - Concept of group – Definition of Parent and Subsidiary companies; Preparation of consolidated financial statements (CFS) - Sustainability reporting – Meaning, necessity , overview of reporting under Global Reporting Initiatives (GRI) and IFRS sustainability and Disclosure standards.**Distribution of Marks: Theory 60% Problem 40%**

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1	Taxmann	Taxmann's Guide to Indian Accounting Standards”	Taxmann Publications	2020 and 5 th edn.

Reference Books

S.No	Author Name	Title	Publishers	Year and Edition
1	Ambrish Gupta	Financial Accounting for Management	Pearson	2019 and 6 th edn.
2	CA Kamal Garg	Practical Guide to Ind AS & IFRS	Bharat Law House	2020 and 7 th edn .
3	B.D.Chatterjee	Guide to International Financial Reporting Standards	Bloomsbury Professional India	2021 and 9 th edn.

Skill Components

- Competence in recording, measuring, and presenting transactions related to PPE, borrowing costs, grants, inventories, and biological assets.
- Ability to apply IFRS 15/Ind AS 115 for revenue recognition and account for leases and financial instruments accurately.
- Skill to prepare and present single-entity financial statements, including Balance Sheet, P&L, OCI, and Statement of Changes in Equity.
- Competence in preparing consolidated financial statements by combining parent and subsidiary results and eliminating intra-group transactions.
- Ability to ensure compliance with statutory requirements, fair value measurement, and proper disclosure of provisions, contingencies, and post-reporting events.
- Understanding of GRI and IFRS sustainability disclosure standards and their application in corporate reporting.

Pedagogy

PowerPoint Presentation, Group Discussion, Seminar, Quiz ,Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF24A03	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

- Basic Knowledge in Operations and Strategic Management

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

OPERATIONS AND STRATEGIC MANAGEMENT -AF24A03 -73 HOURS

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 – Predictive Maintenance - Corrective Maintenance - Replacement of Machine : Replacement Models - Lead time Management – 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.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1	ICAI Executive Study Material 2016			
2	Richard, B. Chase, F. Robert, Jacobs, Nicholas,	Operations Management for Competitive Advantage	Tata McGraw-Hill Education	Reprint 2019 and 12 th Edn

Reference Books

S.No	Authors	Title	Publisher	Year and Edition
1.	Arunkumar ,B.K Agnihotri	Operations Management and Information System	Shuchitra Prakasam (P) Ltd	2021 and 16 th edn

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

Pedagogy

PowerPoint Presentations, Quiz, Assignment, Group Discussion, Seminar

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF22SCE1	ESSENTIALS OF CORPORATE FINANCE SPECIALIZATION	Theory	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