PSGR Krishnammal College for Women

DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE

2024-2027 BATCH

PROGRAMME LEARNING OUTCOMES (PLO's)

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

PLO1: Develop a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.

PLO2: Build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit

PLO3: Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PLO4: Empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PLO5: Train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: Replicate the concepts, principles and theories in the field of commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship

PSO2: Integrate knowledge and skills among students with an assurance for career opportunities in multiple pathways to accept the challenges in Industry and at global level

PSGR Krishnammal College for Women

DEPARTMENT OF COMMERCE

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

SYLLABUS AND SCHEME OF EXAMINATION

BACHELOR OF COMMERCE – 2024-25 BATCH & ONWARDS

SEMESTER I

Semester	Part	Course Code	Title of the Paper	Course Type	Instruction hrs/ week	Contact hours	Tutorial hrs	Duration of Examination	Examination Marks			
									CA	ESE	Total	Credits
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil / Hindi / French	L	4	58	2	3	25	75	100	3
	II	ENG2301A	English -I	E	4	58	2	3	25	75	100	3
	III	CM23C01	Core I– Principles of Accounting	CC	5	73	2	3	25	75	100	3
		CM24C02	Core II –Modern Marketing	CC	5	73	2	3	25	75	100	3
		CM23C03	Core III – Business Management and Ethics	CC	5	73	2	3	25	75	100	3
		ES23A01/ ES23A02/ HI24A01/ EG24A01	Allied - Indian Economic Development/ International Marketing/ Indian Constitution/ English Through Classics- I	GE	5	73	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									
		Students with Tamil as Language										
		NME23WS	Women Studies	AEC	2	30	-	--	100	--	100	
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

L- Language
E-English
CC – Core Courses
GE – Generic Elective
AEC – Ability Enhancement Course
ACC - Additional Credit Course

CA – Continuous Assessment
ESE - End Semester Examination

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG

Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total	**:**	**45 Marks**

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

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

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

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

Total : 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English – UG

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**

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

ESE Question Paper Pattern :(for Accounts Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 5 x 15 = 75 Marks

Question from each unit comprising of

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

One question with a weightage of 5 Marks : 5 x 5 =25

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

Continuous Internal Assessment PatternTheory

I Year UG (2024 Batch)

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

Women Studies /Value education/Environmental Studies / Design Thinking

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING 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 – CM24C02					
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

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (15 Hrs)

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

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7th ed.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21st ed.
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2022, 19th ed.

Skill Components

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

Course Designers

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

CM24C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in commerce

Course Learning Outcomes

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

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 explore new marketing opportunities.	**K2**
CLO3	Identify the marketing mix elements and describe the components of market mix.	**K3**

CLO4	Illustrate the process and new approaches in Industry.	**K4**

Mapping with Programme Learning 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 (15 Hrs)

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

Unit II (15 Hrs)

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

Unit III (14 Hrs)

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

Unit IV (15 Hrs)

Consumer Behaviour – Consumer Buying Decisions - Characteristics of buyer -Buying Motive. New Approaches in Marketing: E- Marketing- - Social Media Marketing - Multi Level Marketing - Neuro-marketing - Green marketing - Referral marketing- Plano gram. Artificial Intelligence in Marketing – Need – Role of AI in Marketing Strategies – Benefits – Challenges.

Unit V (14Hrs)

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

Note: #Case study for Internals only.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy.B	Modern marketing (Principles and Practices)	S. Chand &Co	2019 reprint, 4th ed.
2.	P. Kaliraj & T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books				
S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. N. Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018 reprint, 7th ed.
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16th reprint, 2016, 7th ed.
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17th edition Version 2018.

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented.
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned.
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labeling of a product.
- Prepare an advertisement copy for a product.

Course Designers

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

CM23C03	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	73	2	-	3

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 Learning Outcomes

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

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (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 Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma &Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint, 11th ed.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint, 6th ed.
2.	PC Tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed. 7th ed.
3.	Robbins,De Cenzo,& Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed., 14th ed.

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture

- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

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

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& SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2024-2027 BATCH

Semester	Part	Course Code	Title of the Course		Instruction Hours/ week	Contact Hours	Tutorial Hours	Duration of Examination	Examination marks CA	ESE	Total	Credits
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II/ Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2302A	English -Paper II	E	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
		CM24C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
		CM23C06	Business Law	CC	5	73	2	3	25	75	100	3
		ES24A03	Economic Analysis	GE	5	73	2	3	25	75	100	4
		ES24A04	Managerial Economics									
		ES24A05	Money and Banking									
		HI24A02	Fundamentals of Political Science									
		EG23A04	English for Competitive Examinations									
	IV	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	-	--	100	--	100	2
	IV	NME23B2* /NME23A2*	Basic Tamil II / Advanced Tamil II	AEC	SS	--	--	----	100	--	100	Gr.
	VI	NM23GAW	General Awareness	AEC	SS	---	-	--	100	--	100	Gr.
I - IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

* After Class hours

L-Language
E-English
CC – Core Courses
GE – Generic Elective
AECC – Ability Enhancement Compulsory Course
ACC - Additional Credit Course
CA – Continuous Assessment
ESE - End Semester Examination
GC - General Course
AEC - Ability Enhancement Course
SS- Self Study

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
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 – CM24C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	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 CODE	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 Learning 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 & Edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

Reference Books

S. No	Authors	Title	Publishers	Year of Publication & Edition
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, & 13th Edition
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018 & 12th Edition
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019 & 13th Edition

Skill Component

- 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

Pedagogy

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

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	30
3	Problem Solving	40

Course Designers:

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM24CO5	HUMAN RESOURCE MANAGEMENT	THEORY	73	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations.
- To Gain basic understanding of human resource management and its essential role in contemporary organizations
- To analyse the strategies required to select and develop manpower resources.

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1

CLO2	Understand the elements relate to various Managerial aspects of human resource management	**K2**
CLO3	Identify the various essential human resource framework and its role for effective business administration.	**K3**
CLO4	Analyse HRM related responsibilities and apply suitable strategies to manage the process	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Human Resource Management - Introduction - Characteristics –Objectives - Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. **Human Resource Planning** – Concept – Objective-Need and Importance –Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II (14Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –Job description – Job specification – Role analysis - Concept of Swadharma to emphasize job alignment with individual aptitudes and skills. Job Design – Concept – Methods. Recruitment and Introduction – Process – Policy- Sources of Recruitment– Recruitment practices in India - AI-powered resume screening and candidate matching tools. . Selection – Introduction – Step – Testing and Competency Mapping.

Unit III (15Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages-Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need –Importance- Types –Objective – Evaluating training effectiveness -Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development - Ashrama Dharma (life stages) for structured personal and professional growth.

Unit IV (15Hrs)

Performance Appraisal – Concept – Objective – Importance – Process – Essentials – Methods –Performance appraisal through MBO – 360-degree appraisal techniques - Real-time performance tracking using AI analytics tools; automated feedback generation.. Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials– Types – wages incentives in India.

Unit V (15Hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept –Scope – The employee compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance -Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension –Principles. Management of

Stress – Concept – Sources– Consequences – Coping with stress – Methods of stress management – e - HRM – Introduction –Types – Advantages and Disadvantages.

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	60
3	Problem Based Learning	10

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization
- Prepare HR planning for an organisation

Pedagogy

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

Text Book

S.No	Author Name	Book Name	Publisher	Year of Publication & Edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	2017 & 15th Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year of Publication & Edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2018 & 6th Edition
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	2020 & 16th Edition
3.	Rao V.S.P	Human Resource Management	Excel Books	2020 & 2nd Edition

Course Designers

1. Dr. T. Ambika, Department of Commerce
2. Dr. G. Lekhasree, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C06	BUSINESS LAW	THEORY	73	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts

- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	**K1**
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	**K2**
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	**K3**
CLO4	Apply the various principles of contracts and interpret the legal issues	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (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. AI in Contract Law

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 & Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2020 & 3rd Revised Edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication & Edition
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2015 & 3rd Revised Edition
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	2017 & 3rd Revised Edition

Skill Component

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

Pedagogy:

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

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	**60**
2	Experiential Learning	**30**
3	Problem Solving	**10**

Course Designers:

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

PSGR Krishnammal College for Women

BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2024-2027 BATCH
SEMESTER - III

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examinations	Examination Marks			Credits
									CA	ESE	Total	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM24C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4
	III	CM24C08	Company Law	CC	6	88	2	3	25	75	100	4
	III	TH24A07/ EG23A03/ HI24A03	Mathematics for Commerce/ Writing for the Media/ Indian Geography	GE	5	73	2	3	25	75	100	4
III	III	CM24SBP1	Data Analytics and Visualization with Tableau - Practical I	SEC	3	41	4	-	100	-	100	3
III	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I – III	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I – V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L - Language
ACC - Additional Credit Course
CC - Core Courses
GE - Generic Elective
SEC- Skill Enhancement Course
AEC - Ability Enhancement Course

E – English
GC – General Course
CA - Continuous Assessment
ESE - End Semester Examination
Gr - Grade

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conductedafter completing 85th working days. Marks for ESE and CA with reference to the maximum forthe courses will be as follows

CA Question Paper Pattern and distribution of marks UG Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total :		**45 Marks**

Marks UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

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

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

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

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and English – UG

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**

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

<u>ESE Question Paper Pattern :(for Accounts Paper)</u> 5 x 15 = 75 Marks

<u>Question from each unit comprising of</u>

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

One question with a weightage of 5 Marks: 5 x 5 =25

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

<u>Continuous Internal Assessment PatternTheory</u>

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 marksClass
Participation	:	5 marks
Attendance	:	3 marks
Total	**:**	**25 Marks**

<u>Skill Based Practical Courses</u>

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**

<u>Design Thinking</u>

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

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM24C07					
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 – CM24C08					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
COURSE – CM24SBP1					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM24C07	**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 Statements	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; L-Low

Syllabus

Unit I (18 Hrs)

Issue of Shares - Premium - Discount **–** Forfeiture - Reissue – Pro-rata Allotment – Issue of Rights and Bonus 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). Underwriting of Shares and Debentures –Underwriting Commission – Types of Underwriting.

Unit II (17 Hrs)

Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Isssue – Redemption at Par, Premium & Discount. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the open market includes Ex interest and Cum Interest - Sinking Fund Investment Method. ***Profits Prior to Incorporation** – **Meaning*** – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III (18 Hrs)

Final Accounts – Introduction - Final Accounts – Form and Contents of Financial Statements as per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

Unit IV (17 Hrs)

Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of shares – Net Assets Method – Yield and Fair Value Methods.

Unit V (18 Hrs)

Holding Company Accounts - 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%

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2021, 6^{th} Edn.

Books for Reference

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

Skill Component

- 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.

Pedagogy

Power point presentations, Chalk and Talk, Group Discussion, Seminar, Quiz, Assignment,

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
CM24C08	COMPANY LAW	THEORY	88	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control. – Lifting or Piercing the Corporate Veil- Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies - Memorandum of Association – Doctrine of Ultravires – Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

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

Unit III (18 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. *General Meetings – Kinds of Meeting* – Resolutions – Ordinary and Special, Minutes, Quorum, Proxy - Voting – *Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings*.

Unit IV (18 Hrs)

An Overview of Corporate Reorganization – *Oppression and Mismanagement* - Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. Clause 49 (listing and unlisting requirements)*. National Company Law Tribunal and Appellate Tribunal – Special Courts.

Unit V (17 Hrs)

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

Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Kapoor N. D	Company Law	Sultan Chand &Sons, New Delhi	2024, 11th Edn.
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2020, 10th Edn.

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi (P) Ltd	2016, 2nd Edn.
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	2016, 23rd Edn.

Skill Component

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.

- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host role play on conducting various company meetings including recording of documents, namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

● Lecture, PPT Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment, Activity Based Learning.

Course Designers

1. Dr.B.Thulasipriya, Department of Commerce
2. Ms. K.Pavithra, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	Credit
CM24SBP1	PRACTICAL DATA ANALYTICS AND VISUALIZATION WITH TABLEAU	Practical	-	4	41	3

Preamble

- To provide hands-on experience in data visualization, business intelligence, and analytical reporting
- To connect to different data sources, clean and prepare datasets, create meaningful dashboards

Prerequisite

● No Pre- requisite is required

Course Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Import, clean, and explore data in Tableau for analysis and visualization	K1
CLO2	Create and customize various visualizations like bar charts, pie charts, line charts, and maps in Tableau.	K2
CLO3	Apply advanced analytics by creating calculated fields and utilizing dual-axis charts and forecasting tools.	K3

CLO4	Design interactive dashboards that integrate multiple visualizations for effective data presentation and analysis.	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

List of Programmes

1. Import and Explore Data in Tableau
2. Create a Bar Chart for Sales by Product Category
3. Filter Data for a Specific Time Period
4. Build a Pie Chart for Regional Sales Distribution
5. Create a Line Chart for Monthly Sales Trends
6. Design a Map Showing Sales by State/City
7. Create a calculated field for Profit Margin
8. Develop a Dual-Axis Chart for Revenue vs. Profit
9. Forecast Future Sales Using Tableau's Forecasting Tool
10. Create a Simple Dashboard with Three Visualizations

Pedagogy

- Demonstration, Hands on Training

Course Designers

1. Dr. B. Thulasipriya, Department of Commerce
2. Dr.C.Gomathy, Department of Commerce

DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE

2024-2027 BATCH

SEMESTER IV

BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)
SCHEME & SYLLABUS OF EXAMINATION
2024-2027 BATCH
SEMESTER - IV

SEM	Part	Course Code	Title of the Course	Course Type	Instruction Hours/ Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
IV	I	TAM2304A/ 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
	III	CM24C10	Business Finance	CC	5	73	2	3	25	75	100	4
	III	TH24A16/ EG23A04/ HI23A04	Statistics for Commerce/ English for Competitive Examinations/ Indian Culture and Heritage	GE	5	73	2	3	25	75	100	4
	III	CM23SCE1	Marketing and Business Analytics	SEC	3	45	-	-	100	-	100	3
	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	--	100	2
	IV	NM24EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.
	V	COCOACT	Co-Curricular Activities	GC	--	-	-	--	100	--	100	1
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L- Language
CC–Core Course
SEC- Skill Enhancement Course
GC- General Courses
CA– Continuous Assessment
Gr. - Grade

E- English
GE–Generic Elective
AECC–Ability Enhancement Compulsory Course
ACC- Additional Credit Course
ESE-End Semester Examination
SS- Self Study

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50^{th} day from the date of reopening. The Model exam will be conducted after completing 85^{th} working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

CA Question Paper Pattern and distribution of marks UG Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total	**:**	**45 Marks**

Marks UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

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

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

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

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and English – UG

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**

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

ESE Question Paper Pattern :(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

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

One question with a weightage of 5 Marks: 5 x 5 =25

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

Continuous Internal Assessment PatternTheory

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**

Assessment Pattern Entrepreneurship and Innovation (Ignite X)

Components	**Marks**
3 Quizzes (25 questions in each quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (pitch deck presentation)	20
Total	**100**

Environmental Studies

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

MAPPING OF PLOs WITH CLOs

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 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

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 **(21 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 Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). Indian Accounting Standards (AS 1-6,10-15,20-23) - Elementary introduction to International Financial Reporting Standards. (Theoretical Aspects only)

Distribution of Marks: Problems 80% Theory 20%.

Text Book:

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

Books for Reference:

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

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

Course Designers :

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

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	10
3	Problem Based Learning	60

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

Prerequisite

- Basic Knowledge in Accounting and Economics.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	**K1**
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	**K2**
CLO3	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

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.	**Author name**	**Title of the book**	**Publisher**	**Year and Edition**
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018 and 10th edn..

Reference Books:

Sl.No.	**Author name**	**Title of the book**	**Publisher**	**Year and Edition**
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2023 and 9th edn.
2	M .Y.Khan & P.K. Jain	Financial Management	Tata McGraw Hill	2018 and 8th edn.
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	2024 and 14th 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

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

Course Designers:

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

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	80
2	Experiential Learning	10
3	Problem Based Learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM23EII	ENTREPRENEURSHIP AND INNOVATION (IGNITE X)	THEORY	30	-	-	2

Ignite Course

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

Course Learning Objectives

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

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

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

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

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

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

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

Unit V: Scale Outlook and Venture Pitch readiness

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

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

References:

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020).Entrepreneurship, McGrawHill, 11th Edition.

2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business

3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.

4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and theFuture,

5. Simon Sinek (2011) Start With Why, Penguin Books limited

6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business

7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited

8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies

9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big

10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

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

PSGR Krishnammal College for Women

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

DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE

2024-2027 BATCH

SEMESTER V

BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULAM FRAMEWORK (LOCF)
SCHEME & SYLLABUS OF EXAMINATION
2024-2027 BATCH
SEMESTER - V

SEM	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
V	III	CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
	III	CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
	III	CM23C13	Financial Technologies	CC	5	73	2	3	25	75	100	4
	III	CM23E01/ CM23E02/ CM23E03	Financial Markets and Services/ Banking Theory Law and Practice/ Performance Management	DSE	5	73	2	3	25	75	100	5
	III	CM23PROJ	Project and Viva voce	DSE	4	-	-	-	25	75	100	4
	III	CM23SBP1	Statistical package	SEC	3	41	4	-	100	-	100	3
	III	CM21AC1/ CM21AC2	Customer Relationship Management / International Business	ACC	--	-	-	3	25	75	100	5$
	IV	NM21CS1	Cyber Security I	GC	2	30	-	-	100	-	100	Gr.
	IV	CM23INST	Fieldwork/ Institutional Training	GC	-	-	-	-	100	-	100	2
	VI	CM24COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr.
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

CC – Core Courses **CA – Continuous Assessment**
DSE – Discipline Specific Elective **ESE - End Semester Examination**
SEC- Skill Enhancement Course **GC- General Courses**
ACC-Additional Credit Course **Gr-Grade**
 # - Self Study

$ **Credits applicable to candidates who take up Advanced Level Course examination**

Bloom's Taxonomy Based Assessment Pattern

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

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

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

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

Total : 45 Marks

CA Question Paper Pattern:(for Accounts Papers - Mgt A/c,Direct Taxation)

Question from each unit comprising of

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

One question with a weightage of 5 Marks : 5 x 3 =15

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

Total : 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

ESE Question Paper Pattern:(for Accounts Papers - Mgt A/c,Direct Taxation) 5 x 15 = 75 Marks

Question from each unit comprising of

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

One question with a weightage of 5 Marks : 5 x 5 =25

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

End Semester for - Advance Learner Courses

- Section A : 5 questions out of 8 - open choice 5x5 : 25 marks
- Section B : 5 questions out of 8-open choice 5x10 : 50 marks

Total: 75 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

Cyber Security I

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

Total : 100 Marks

ADVANCED LEARNERS COURSE:

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

INSTITUTIONAL TRAINING:

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

EVALUATION:

Attendance	:	10 Marks
Work Diary	:	15Marks
Report	:	50 Marks
Viva Voce	:	25 Marks
Total	**:**	**100 Marks**

INDIVIDUAL/GROUP PROJECT & VIVA VOCE

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

INTERNAL EVALUATION:

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

END SEMESTER EXAMINATION:

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

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE –CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE –CM23C13					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE –CM23E01					
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE –CM23E02					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE –CM23E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM23SBP1					
CLO1	M	M	S	M	S
CLO2	M	M	S	M	S
CLO3	M	M	S	M	S
CLO4	M	M	S	M	S

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C11	MANAGEMENT ACCOUNTING	THEORY	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(15 Hrs)**

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

Unit II **(15 Hrs)**

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

Unit III **(14 Hrs)**

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

Unit IV **(15 Hrs)**

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

Unit V **(14 Hrs)**

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

Distribution of Marks - Theory 20% and Problems 80%

Text Book

Sl.No.	Author Name	Title of the Book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	2017and 4th Edn.

Books for Reference

Sl.No.	Author Name	Title of the Book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2020 and 21st Edn.
2	Dr. Maheswari S. N & Dr. S. N. Mittal	Management Accounting	Sultan Chand and Sons	2020 and Reprint
3	Reddy T.S and Reddy H. P	Management Accounting	Margham Publications	2020 and 8th Edn.

Skill Component

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

Pedagogy

Chalk and talk, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Content and Presentation Schedule

Module No	Topic	CLO's	No. of. Hours	Content Delivery Methods	Learning Methods
UNIT – I (15 Hours)					
1.	Management Accounting- Meaning - Objectives & Scope - Need Relationship between Management Accounting, Cost Accounting & Financial Accounting	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk	Participatory Learning
2.	Financial Statement and the importance - Tools for Analysis and Interpretation	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk	Problem based Learning
3.	Common Size Statements	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
4.	Comparative statement and Trend Analysis	CLO1 CLO2 CLO3 CLO4	5	Chalk and talk, PPT, Assignment	Experiential Learning
UNIT – II (15 Hours)					
5.	**Ratio Analysis -** Significance of Ratios - Uses and Limitations of Ratios	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Participatory Learning
6.	Classification of Ratios -Analysis of Short-Term Financial Position -	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
7.	Analysis of Long-Term Financial Position Profitability Ratios	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Problem based Learning

		CLO4			
8.	Leverage Ratios – Preparation of Financial statement from ratios.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Quiz	Problem based Learning
UNIT – III (14 Hours)					
9.	**Fund Flow Analysis:** Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet-	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
10.	Uses, Importance and Limitations of Fund Flow Statement -	CLO1 CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
11.	Schedule of Changes in Working Capital- Funds from Operation - Statement of Sources and Application of Funds	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Problem based Learning
12.	Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
13.	Preparation of Cash Flow Statement Using Direct and Indirect methods -Accounting Standard AS 3	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Group Discussion	Problem based Learning
UNIT –IV (15 Hours)					
14.	**Budgeting and Budgetary Control:** Definition, Importance, Essentials and Classification of Budgets-	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory Learning
15.	Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget,	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Seminar	Problem based Learning
16.	Material Budget, Overhead Budgets–Flexible Budget -Master Budget Budgetary control	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
17.	Steps in Budgetary Control–Zero Budgeting.	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Experiential Learning

UNIT – V (14 Hours)					
18.	**Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing **-** Managerial Applications of Marginal Costing including transfer pricing	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Participatory Learning
19.	Significance and limitations of Marginal Costing- Marginal Cost Equation -	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
20.	Cost-Volume-Profit Analysis and Break-Even Analysis-Decision Making – Make or buy Decision	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Group Discussion	Experiential Learning
21.	Standard Costing-Meaning, suitability as a management tool- limitation-Variance Analysis- Material and Labour Variances only	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning

Course Designers

1. Dr. G. Kavitha
2. Dr. G. Indrani

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	25
2	Problem Solving	60
3	Experiential learning	15

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C12	DIRECT TAXATION	THEORY	88	2	-	4

Preamble

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

Prerequisite

Basic Knowledge in taxation

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(18 Hrs)**

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, Capital and Revenue – Receipts, Expenditure, Losses, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax - Relationship between residential status and incidence of tax – Simple problems.

Unit II **(18 Hrs)**

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

Unit III **(18 Hrs)**

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

Unit IV **(17 Hrs)**

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

Unit V **(17 Hrs)**

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

Distribution of Marks - Theory 20% and Problems 80%

**** Theory Only**

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edn.

Books for Reference

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

Skill Component

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO's	No. of. Hours	Content Delivery Methods	Learning Methods
Unit I – 18 Hours					
1	**Basic Concepts -** Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income	CLO1	4	Chalk and talk, PPT	Participatory Learning
2	Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
3	Capital and Revenue – Receipts, Expenditure, Losses	CLO2 CLO3	3	Chalk and talk, PPT	Experiential Learning
4	Problems on distinguishing between agricultural and non-agricultural income, capital and revenue-Residential Status and Incidence of Tax	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Assignment	Problem based Learning
5	Relationship between residential status and incidence of tax – Simple problems.	CLO2 CLO3	3	Chalk and talk, Quiz	Problem based Learning
Unit II (18 Hours)					
6	Income under the head 'Salaries': Meaning, Basis of charge	CLO1 CLO2	4	Chalk and talk, PPT	Participatory Learning
7	Allowances, Perquisites, Provident Fund,	CLO2 CLO3 CLO4	5	Chalk and talk, PPT	Problem based Learning
8	Permissible deductions under section 16	CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
9	Retirement benefits, Leave Salary, Pension, and Commuted pension.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Quiz	Problem based Learning
10	Death-cum-retirement Gratuity	CLO2 CLO3	2	Chalk and talk, PPT, Assignment	Problem based Learning

UNIT – III (18 Hours)					
11	Income under the head 'Income from House property': Definition of House Property, Basis of charge, Annual Value, Deductions out of annual Value	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory Learning
12	Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Group Discussion	Problem based Learning
13	Profits and Gains of Business or Profession- Meaning of Business or Profession	CLO1 CLO2 CLO3	3	Chalk and talk, PPT, Seminar	Problem based Learning
14	Computation of Profits and Gains of Business or Profession of Individual.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
15	Expenses Expressly Allowed – Expense Expressly Disallowed	CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
Unit IV – (17 Hours)					
16	Income from Capital Gains - Computation of Capital Gains	CLO1 CLO2 CLO3	8	Chalk and talk, PPT	Problem based Learning
17	Income from Other Sources - Computation of Income from Other Sources.	CLO1 CLO2 CLO3 CLO4	9	Chalk and talk, PPT, Quiz	Problem based Learning
UNIT – V (17 Hours)					
18	Permissible deductions from gross total income: Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E,	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Participatory Learning
19	80G, 80GG, 80GGA, 80GGB,80GGC,80JJA, 80QQB, 80RRB, 80U. Set off and Carry Forward Set off losses.	CLO1 CLO2 CLO3 CLO4	5	Chalk and talk, PPT, Group Discussion	Problem based Learning

20	Computation of Total Income – Individual. Computation of Total Income - Tax Liability of an Individuals. Old regime vs New regime. Assessment: Procedure for Assessment Filing of Return – Due Dates of Filing – Voluntary Filing.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Seminar	Problem based Learning
21	Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Problem based Learning

Course Designers

1. Dr. B. Thulasipriya
2. Dr. S. Sujatha

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20
2	Problem Solving	70
3	Experiential learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C13	FINANCIAL TECHNOLOGIES	THEORY	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Services

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(15 Hrs)**

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

Unit II **(14 Hrs)**

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

Unit III **(15 hrs)**

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

Unit IV **(15 Hrs)**

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

Unit V **(14 Hrs)**

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

Text Book

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1.	Agustin Rubini	Fintech in a Flash– Financial Technology Made Easy	Simtac Ltd. www.fintechflash.co.uk London, United Kingdom	Current Edn.

Books for Reference

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

Pedagogy

Chalk and talk, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Contents and Presentation Schedule

UNIT – I (15 Hours)					
Module No	**Topic**	**CLO's**	**No. of. Hours**	**Content Delivery Methods**	**Learning Methods**
1	Introduction to Fintech - Definition of Fintech – History of Fintech- Importance of Fintech	CLO1	3	Chalk and talk, PPT	Participatory learning
2	Fintech stages – An overview of fintech – Fintech ecosystems	CLO2 CLO3	3	PPT, Group Discussion, Quiz	Experiential Learning
3	Downsides of Disruptive fintech initiatives-A Business Model for Fintech.	CLO2 CLO3	3	PPT, Group Discussion, Assignment	Experiential Learning
4	Fintech innovation – Types of innovation – Product innovation: Mobility –Process innovation: Big data analytics	CLO2 CLO3	3	PPT, Group Discussion, Seminar	Experiential Learning
5	Organization innovation: Robots – Business Models innovation: Tech Organisations – Other fin tech initiatives: Artificial Intelligence, Cloud computing and social network	CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Participatory learning
Unit II (14 Hours)					
6	Next Generation Commerce in a Flash – Changes in customer shopping behaviour – Point of Sales(POS)	CLO1 CLO2	3	Chalk and talk, PPT	Participatory learning
7	Evolution–Understanding MPOS – MPOS Business model - Key Players	CLO1 CLO2	3	PPT, Group Discussion, Quiz	Experiential Learning
8	The Internet of things in a Flash – Drivers of growth of IOT – The impact of IOT on businesses	CLO2 CLO3	3	PPT, Group Discussion, Assignment	Experiential Learning
9	The IOT in categories – Combining IOT and Block Chain – The IOT in Financial Services	CLO2 CLO3	3	PPT, Group Discussion, Seminar	Experiential Learning
10	O2O and IOT in Fintech – Challenges faced by IOT – Successful IOT use cases in the financial Sector.	CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory learning
UNIT – III (15 Hours)					

11	Digital Lending Innovation in a Flash - Short History of Lending - Peer-to-Peer Lending	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory learning
12	P2P Market place Lending Business Model - Key Players	CLO1 CLO2 CLO3	4	PPT, Group Discussion, Quiz	Experiential Learning
13	Consumer Lending - Key Players - Digital Lending for Students - Key Players	CLO1 CLO2 CLO3	4	PPT, Group Discussion, Seminar	Experiential Learning
14	Digital Lending for MSMEs - Key Players - Digital Mortgages – Key Players - The Future in a Flash	CLO1 CLO2 CLO3	3	Chalk and talk, PPT	Participatory learning
Unit IV – (15 Hours)					
15	Block chain and distributed ledgers – The components of block chain – Types of block chain	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory learning
16	Main Potential applications of block chain – Top cryptocurrencies – Impact of block chain on Financial services	CLO1 CLO2 CLO3	3	Demonstrations and case study	Problem solving
17	Investment in block chain – Uses cases for Block Chain – Smart contracts – Payments	CLO2 CLO3 CLO4	4	PPT, Group Discussion, Seminar	Experiential Learning
18	Digital Medical Records - Electronic Voting – Clearing and Settlement – Smart Assets – Digital identity– The Future in a flash.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Participatory learning
UNIT – V (14 Hours)					
19	Commercial Banking Transformation – Introduction - The Impact of Fintech on business banking – The impact of fintech on corporate banking	CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Participatory learning
20	The rise of insurtech in a flash – How insurance works – Market size – Drivers of disruption – Peer to Peer insurance	CLO2 CLO3 CLO4	4	Demonstrations and case study	Problem solving
21	Block chained insurance and Machine learning–Wearables in insurance	CLO2 CLO3 CLO4	3	Demonstrations and case study	Problem solving
22	What traditional insurance firms can do interesting insur tech ideas – Micro insurance – Key players in Insur tech – Regtech – Regulatory Compliance	CLO2 CLO3 CLO4	4	PPT, Group Discussion, Seminar	Experiential Learning

Skill Component

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

Course Designers

1. Dr. D. Vijayalakshmi
2. Dr. B. Thulsipriya

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	40
2	Experiential learning	47
3	Problem Solving	13

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E01	**FINANCIAL MARKETS AND SERVICES**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

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

Prerequisite

- Basic knowledge in financial markets

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I **(15 Hrs)**

Financial system: Functions - Financial concept – Financial Intermediaries -Financial Institutions: IDBI-IFCI-LIC-GIC-UTI - Financial Market -Meaning- Importance - Classification of Financial Market. **Capital Market:** Importance of Capital Markets – Financial Instruments – Features. SEBI – Objectives – Functions and powers of SEBI – SEBI Guidelines. Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.

Unit II **(14 Hrs)**

Money Market: Features – Importance – Composition of money market: Call money market – Commercial bills market – Acceptance Market – Treasury bill market – Recent Developments in money market. New Issue Market – Meaning – Function- Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues.

Unit III **(15 Hrs)**

Secondary Market: Functions – Procedures – Listing of Securities – Registration of stock brokers – Functions – Kinds of brokers and their assistance. Indian Stock Exchange: Objectives –Functions. NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX. Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments. Market Participants- Stock Market Indices. Role of AI in Stock Market.

Unit IV **(15 Hrs)**

Merchant Banking: Meaning - Definition - Scope and Objectives - Functions - Merchant Banker's Code of Conduct. **Factoring:** Types – Modus Operandi of Factoring – Factoring as a Source of Finance. **Venture capital:** Meaning- Features- Scope - Importance - Growth of venture capital funds – Nitin Desai Committee's Recommendations. **Mutual Funds**: Scope- Origin – Importance - Types of mutual fund - Net asset Value. Investment Companies.

Unit V **(14 Hrs)**

Derivatives: Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards – Features - Financial Forward – Futures - Types of Futures. Options – Types -Benefits – Swap – Kinds - Derivatives in India. **Leasing:** Types of Leases – Evaluation of Leasing Option Vs. Borrowing. Securitization of assets – Mechanics of Securitisation -Utility of Securitisation – Securitization of India.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2024 & 12th Edn

Books for Reference

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	2023 and 5th Edn.
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2017 and 6th Edn

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
	UNIT – I (15 Hours)				
1.	**Financial system:** Functions - Financial concept	CLO1,CLO2, CLO4	3	Chalk and talk	Participatory Learning
2.	Financial Intermediaries -Financial Institutions: IDBI-IFCI-LIC-GIC-UTI	CLO2, CLO3	3	Chalk and talk	Participatory Learning
3.	Financial Market - Meaning- Importance - Classification of Financial Market. **Capital Market:** Importance of Capital Markets	CLO1, CLO2, CLO3	3	PPT, Group Discussion, Seminar	Experiential Learning
4.	Financial Instruments – Features. SEBI – objectives – Functions and powers of SEBI – SEBI Guidelines.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
5.	Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE	CLO1, CLO2, CLO4	3	PPT, Group Discussion, Quiz	Experiential Learning, Problem solving
	UNIT – II (14 Hours)				
6.	**Money Market:** Features – Importance – Composition of money market: Call money market	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
7.	Commercial bills market – Acceptance Market – Treasury bill market - Recent Developments in money market.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
8.	New Issue Market – Meaning – Function	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
9.	Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT, Group Discussion, Quiz	Experiential Learning
	UNIT – III (15 Hours)				
10.	**Secondary Market:** Functions – Procedures – Listing of Securities –	CLO1, CLO2, CLO3, CLO4	2	Chalk and talk, PPT	Participatory Learning
11.	Registration of stock brokers – Functions – Kinds of brokers and their assistance.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
12.	Indian Stock Exchange: Objectives – Functions - NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning

13.	Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
14.	Market Participants – Stock Market Indices. Role of AI in Stock Market**.**	CLO1, CLO2, CLO3, CLO4	2	PPT, Group Discussion, Assignment	Experiential Learning
UNIT – IV (15 Hours)					
15.	**Merchant Banking**: Meaning - Definition - Scope and Objectives - Functions - Merchant Banker's Code of Conduct.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
16.	**Factoring:** Types – Modus Operandi of Factoring – Factoring as a Source of Finance.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
17.	**Venture capital:** Meaning- Features- Scope - Importance - Growth of venture capital funds – Nitin Desai Committee's Recommendations.	CLO1, CLO2, CLO3, CLO4	4	PPT, Group Discussion, Seminar	Participatory Learning, Experiential Learning
18.	**Mutual Funds**: Scope- Origin – Importance - Types of mutual fund - Net asset Value. Investment Companies.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
UNIT – V (14 Hours)					
19.	**Derivatives:** Meaning – Definition – Importance – Kinds of Financial Derivatives -	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
20.	Forwards- Features-Financial Forward- Futures-Types of Futures.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT Demonstrations and case study	Participatory Learning Problem solving
21.	Options-Types-Benefits-Swap-Kinds- Derivatives in India.	CLO1, CLO2, CLO3, CLO4	3	PPT, Group Discussion, Seminar	Experiential Learning
22.	**Leasing:** Types of Leases – Evaluation of Leasing Option Vs Borrowing.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
23.	Securitisation of assets – Mechanics of Securitisation – Utility of Securitisation - Securitisation in India.	CLO1, CLO2, CLO3, CLO4	2	Chalk and talk, PPT	Participatory Learning

Skill Component

- Analyse the Structure of financial markets
- Analyse and evaluate the secondary market operations
- Examine the performance of various venture capital funds and mutual fund schemes
- Investigate the different types of derivatives in future market
- Evaluate the role of AI in Stock market

Course Designers

1. Dr.G.Indrani
2. Ms. K. Pavithra

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	15
3	Experiential learning	35

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E02	**BANKING THEORY LAW AND PRACTICE**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

- To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues, to provide exposure to the students with the latest developments in the banking field , to acquire specialized knowledge of law and practice relating to Banking

Prerequisite

- Basic Knowledge in Banking

Course Learning Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and explain the conceptual framework of banking	**K1**
CLO2	Classify and Demonstrate the types of deposit, cheques, loans and advances	**K2**
CLO3	Illustrate the various electronic payment methods	**K3**
CLO4	Analyse the models of E-banking	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(15 Hrs)**

Banking: Meaning and Definition- Classification of Banks-Functions of Commercial Banks - Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation- Nationalization and Privatizations of banks in India- Role of banks in Money Market and Economic Development.

Unit II **(14 Hrs)**

Central Banking: Meaning –Nature - Functions of Central Bank. Definition of banker and customer – General relationship - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts –Types of deposit accounts – Opening Bank Account-
Jan Dhan Yojana- Account Statement vs Passbook vs e-statement- Banker Customer Relationship- Special Types of Customers-KYC Norms

Unit III **(15 Hrs)**

Loans and advances: Principles of sound lending- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances –Advances against goods and advances against document of title to goods.

Unit IV **(15 Hrs)**

Negotiable Instruments Act : Definition and types**.** Endorsement – meaning, definition and kinds. Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers – statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit V **(14 Hrs)**

Digital Banking : E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking - Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic payment system – NEFT, RTGS, SWIFT, WIRE.

Text Book

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1.	Varshney. P. N	Banking Theory Law and Practice	Sultan Chand & sons	2020 and 20th Edn.

Books for Reference

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	2025 and 6th Edn.
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	2023 and 13th Edn.
3.	Kandasami. K.P	Banking Law and Practices	S Chand & Company	2018 and 5th Edn.

Pedagogy

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

Course Contents and Presentation Schedule

Module No	Topic	CLO 's	No. of. Hours	Content Delivery Methods	Learning Methods
Unit I – 15 Hours					
1	Banking: Meaning and Definition- Classification of Banks-	CLO1 CLO2, CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
2	Functions of Commercial Banks -	CLO1 CLO2 ,CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
3	Regional Rural banks – Concessions –Progress.	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
4	Credit Creation – meaning – technique – limitation	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Experiential Learning
5	Nationalization and Privatizations of banks in India	CLO1 CLO2, CLO3 CLO4	2	Chalk and talk, PPT, Assignment	Problem based Learning

6	Role of banks in Money Market and Economic Development.	CLO1 CLO2, CLO3 CLO4	3	Chalk and talk, Quiz	Problem based Learning
Unit II (14 Hours)					
7	Central Banking: Meaning – Nature - Functions of Central Bank.	CLO1 CLO2, CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
8	Definition of banker and customer – General relationship* - Rights and obligations of a banker	CLO1 CLO2 ,CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
9	Ombudsman Scheme– General	CLO1 CLO2 CLO3 CLO4,	2	Chalk and talk, PPT	Problem based Learning
10	Precautions for opening accounts –Types of deposit accounts – Opening Bank Account	CLO1 CLO2, CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Problem based Learning
11	Jan Dhan Yojana- Account Statement vs Passbook vs e-statement	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT, Assignment	Problem based Learning
12	Banker Customer Relationship- Special Types of Customers- KYC Norms	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
UNIT – III (15 Hours)					
13	Loans and advances: Principles of sound lending- style of credit	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Participatory Learning
14	Types of loans – Modes of creating charge	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Group Discussion	Problem based Learning
15	Lien, mortgage, pledge and hypothecation	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Seminar	Problem based Learning
16	General principles of secured advances	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
17	Advances against goods and advances against document of title to goods	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
Unit IV – (15 Hours)					
18	Negotiable Instruments Act: Definition and types.	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Problem based Learning
19	Endorsement – meaning, definition and kinds.	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT, Quiz	Problem based Learning
20	Cheques- Crossing of cheques –types – payment of cheques	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning

21	Precautions by paying bankers – statutory protection of the paying banker	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Problem based Learning
22	Collection of cheques – legal status – conversion – RBI instruction to banks.	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
23	Truncated cheque and Electronic cheque.	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT, Quiz	Problem based Learning
UNIT – V (14 Hours)					
24	Digital Banking: E –banking- Electronic delivery channels –	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
25	Facets of E-banking	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT, Group Discussion	Problem based Learning
26	E-banking transactions – Mobile Banking - Inter-bank mobile payment (IMPS)	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Seminar	Experiential Learning
27	Virtual currency – Models of E-banking – Advantages – Constraints – Security measures –	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
28	Electronic payment system – NEFT, RTGS, SWIFT, WIRE.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Group Discussion	Problem based Learning

Skill Component

- Analyse the role of public and private sector banks in India
- Collect the guidelines of public and private sector bank for opening of different types of bank accounts
- Collect the different types of cheques and analyse it
- Analyse the documentation procedures for different types of loans offered by commercial banks
- Apply the different types of e payment system in your day-to-day transaction

Course Designers

1. Dr. D. Vijayalakshmi
2. Dr. B. Thulasipriya

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20
2	Problem based Learning	70
3	Experiential learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E03	**PERFORMANCE MANAGEMENT**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

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

Prerequisite

- Basic Knowledge in Management principles and HRM

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I **(14 Hrs)**

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

Unit II **(15 Hrs)**

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

Unit III **(15 Hrs)**

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

Unit IV **(15 Hrs)**

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

Unit V **(14 Hrs)**

Performance Measurement and Control- Performance management information systems - Sources of management Information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not- for - profit organizations and the public sector - External considerations and behavioral aspects

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

Text Book

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1	Performance Management(ACCA),- Kaplan Publishing			Current Edn.

Books for References

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1	R K Sahu	Performance Management System	Excel Books	Current Edn.
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2016 and 2nd Edn
3	Prem Chandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003 and 1st Edn

Pedagogy

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

Course Contents and Presentation Schedule

Module No	Topic	CLO	No. of Hours	Content Delivery Methods	Learning Methods
UNIT – I (14 Hours)					
1	Activity Based Costing (ABC): Calculate costs per driver and per unit; Compare ABC with traditional methods	CLO1	3	Lecture, PPT, Video, Chalk and Talk	Problem Based Learning
2	Target Costing: Derivation in manufacturing and service industries	CLO2	2	Lecture, PPT, Video	Participatory Learning
3	Target Costing Issues & Life Cycle Costing: Difficulties in services; Closing target cost gap	CLO2	3	Lecture, PPT, Assignment	Experiential Learning
4	Life Cycle Costing: Derivation in manufacturing and service industries	CLO2	4	Lecture, PPT, Quiz	Problem Based Learning
5	Benefits of Life Cycle Costing	CLO3	2	Lecture, PPT, Group Discussion	Participatory Learning
UNIT – II (15 Hours)					
6	Specialist Management Accounting Techniques	CLO1	2	Lecture, PPT, Video	Participatory Learning
7	Throughput Accounting: Theory of Constraints & TPAR calculation	CLO2	3	Lecture, PPT, Chalk and Talk	Problem Based Learning
8	Improvement of TPAR	CLO2	2	Lecture, PPT	Problem Based Learning
9	Throughput Accounting in multi-product decision making	CLO3	3	Lecture, PPT, Video	Experiential Learning
10	Environmental Accounting: Issues in managing environmental costs	CLO3	3	Lecture, PPT, Group Discussion	Participatory Learning
11	Methods of accounting for environmental costs	CLO3	2	Lecture, PPT, Seminar	Experiential Learning
UNIT – III (15 Hours)					
12	Decision Making Techniques	CLO1	2	Lecture, PPT	Participatory Learning
13	Relevant Cost Analysis	CLO1	2	Lecture, PPT, Chalk and Talk	Problem Based Learning
14	Cost Volume Profit Analysis	CLO2	1	Lecture, PPT, Video	Participatory Learning
15	Limiting Factors & Pricing Decisions	CLO2	4	Lecture, PPT, Group Discussion	Problem Based Learning

16	Make-or-Buy & Short-term Decisions	CLO3	2	Lecture, PPT, Video	Experiential Learning
17	Risk and Uncertainty in Decision Making	CLO3	4	Lecture, PPT, Assignment	Experiential Learning
UNIT – IV (15 Hours)					
18	Budgeting and Control	CLO1	3	Lecture, PPT, Chalk and Talk	Participatory Learning
19	Budgetary Systems & Types of Budgets	CLO1	3	Lecture, PPT	Participatory Learning
20	Quantitative Analysis & Standard Costing	CLO3	3	Lecture, PPT, Seminar	Problem Based Learning
21	Sales Mix & Quantity Variances	CLO3	2	Lecture, PPT, Seminar	Problem Based Learning
22	Planning & Operational Variances	CLO2	4	Lecture, PPT, Assignment	Experiential Learning
UNIT – V (14 Hours)					
23	Performance Measurement & Management Information Systems	CLO1	3	Lecture, PPT, Assignment	Experiential Learning
24	Sources of Management Information	CLO3	2	Lecture, PPT	Participatory Learning
25	Management Reports	CLO3	2	Lecture, PPT, Quiz	Problem Based Learning
26	Performance Analysis in Private Sector	CLO3	2	Lecture, PPT	Participatory Learning
27	Divisional Performance & Transfer Pricing	CLO3	2	Lecture, PPT, Quiz	Participatory Learning
28	Performance in Non-profit & Public Sector	CLO3	2	Lecture, PPT, Seminar	Experiential Learning
29	External Considerations & Behavioral Aspects	CLO3	1	Lecture, PPT, Assignment	Experiential Learning

Skill Component

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

Course Designers

1. Dr. G. Kavitha
2. Dr. B. Thulasipriya

Learning Methodology

S. No	Learning Methods	Percentage
1	Participatory Learning	31
2	Experiential Learning	38
3	Problem Based Learning	31

ADVANCED LEARNERS COURSE – SELF STUDY PAPER

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM21AC1	CUSTOMER RELATIONSHIP MANAGEMENT	ALC	-	-	-	5

Objective

- To know CRM and e-CRM Concepts, to integrate the CRM with ERP and Data Warehouse, to understand the CRM Process.

Syllabus

UNIT I

Introduction and significance of CRM-Benefits-CRM strategies for building relationship- the emerging trends and issues –CRM in the Internet ERA- CRM issues and problems.

UNIT II

e-CRM: CRM to E-CRM- Differences- Web experience- Market dynamics relating to CRM- Need to adopt E-CRM- Basic requirements- Three dimensions –Customer interaction- Problems with E-CRM solutions – E-CRM tools.

UNIT III

CRM process: Introduction and objective of a CRM process- CRM Business transformation- CRM Implementation- The warnings of implementation-A framework fort successful CRM.

UNIT IV

Integration of CRM with ERP systems: Benefits of ERP – Supply Chain Management (SCM) – Supplier Relationship management (SRM) – Partner Relationship Management (PRM).

UNIT V

Implementing CRM in Indian Service Sectors: A step by step process - CRM service in Hospitality Industry, Banking, Insurance Indian Telecom Industry, Entertainment and Aviation Industry.

Text Book

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1	Peeru Mohammed. H, Sagadevan. A	Customer Relationship Marketing: A step by step approaches	Vikas Publishing House	2006 & 1st Edn.

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1	Venkata Ramana.V& Somayajulu.G	Customer Relationship Management: A key to Corporate Success	Excel Books	2005 & 1st Edn.
2.	Dr. Shamsher Singh,	Customer Relationship Management	Himalaya Publishing Company	2018 1st Edn.

3.	Sheth, Parvatiyar, Sha	Customer Relationship Management: Emerging Concepts,	Tata McGraw Hill Publishing Ltd	2017 1st Edn.

Course Designers

1. Dr. S. Sujatha
2. Dr. G. Indrani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM21AC2	**INTERNATIONAL BUSINESS**	**ALC**	**-**	**-**	**-**	**5**

Objective

- To provide students with the knowledge, skills, and abilities of international business, to understand the global economic, political, cultural and social environment within which firms operate, to provide insight on Global trade and liberalisation

Syllabus

UNIT – I

IB an overview – Reasons for International Business-Types of International Business-Constraints of International Business-. International Business Orientation - International Commercial Terms.

UNIT – II

Definitional dimensions – Globalization of world economy – essential conditions for Globalisation – Factors favouring globalization – Globalization strategies – implications and Impact – Comparisons between the old and new Globalisation–Policy options.

UNIT – III

International of International Business and its significance- Economic environment-Socio /cultural environment- Demographic environment- Political environment - Technological environment.

UNIT – IV

Bretton Woods system- EMS, ECU and Euro, Foreign exchange market- Determinants of exchange rates- Classifications and convertibility-Currency exchange risk- Foreign exchange management.

UNIT – V

India- An emerging market- India in Global Trade- Libéralisation and intégration with Global Economy.

Text Book

S. No	Author Name	Title of the Book	Publishers	Year and Edition
1	Francis Cherunilam	International Business-Text and Cases	PHI Learning Private Ltd	2020 & 2nd Edn.

Books for Reference

S. No	Author Name	Title of the Book	Publishers	Year and Edition

1	Charles W L Hill & ArunKumar Jain	International Business: Competing in the Global marketplace	McGraw Hill Education India Pvt Ltd	2025 & 14th Edn.
2	C.B.Gupta	International Business	Sultan Chand & Sons.	2022 & 1st Edn.
3	Rakesh Mohan Joshi	International Business	Oxford University press India	2009 & 1st Edn.

Course Designers

1. Mrs. K. Pavithra
2. Dr.C.Gomathy

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23SBP1	STATISTICAL PACKAGE	PRACTICAL	-	4	41	3

Preamble

- To train in basic statistical applications, to undertake the statistical applications in social science research

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the different levels of scales and validation technique	**K1**
CLO2	Analyse the data with visualization	**K2**
CLO3	Application of Descriptive and Inferential statistics for social science research	**K3**
CLO4	Explore the Interpretation of data and report writing	**K4**

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium

1. Levels of measurement of scales
    a. Nominal level
    b. Ordinal level
    c. Scale level
2. Entering variables and data and validating data
    a. Entering variables and assigning attributes
    b. Entering data for each variable
    c. Validating data
3. Working with data and variables
    a. Computing new variables
    b. Recoding scale data into string variables
    C. Inserting new variables and cases into an existing database
4. Creating basic graphs and charts
5. Basic descriptive statistics and multiple responses
6. Chi-square test
7. One-sample, independent sample and paired sample t-test
8. One-way ANOVA and Post Hoc test
9. Correlational Analysis
10. Regression analysis

Pedagogy

- Demo in System, Hands-on training.

Course Designers

1. Dr. D. Vijayalakshmi
2. Dr. G.Indrani