



PSGR
Krishnammal College for Women



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

DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

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

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE

2025-2028 BATCH

PROGRAMME LEARNING OUTCOMES (PLO's)

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

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

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

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

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

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

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will be able

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

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

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

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME -BASED CURRICULAM FRAMEWORK (LOCF)

Scheme and syllabus of Examination

2025-2028 BATCH

Semester I

Semester	Part	Course Code	Title of the Course	Course Type	Instructionhrs/week	Contact hours	Tutorial hrs	Duration of Examination	Examination Marks			
									CA	ESE	Total	Credits
I	I	TAM2501A/ HIN2501A/ FRE2501A	Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2501A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM25C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
		AF25C02	Banking Theory Law and Practice	CC	5	73	2	3	25	75	100	3
		CM25C03	Business Management and Ethics	CC	5	73	2	3	25	75	100	3
		TH24A07	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
		NME25B1/ NME25A1	Basic Tamil I/ Advanced Tamil	AEC	2	28	2	-	100	--	100	2
NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	--	100	3		
II	I	TAM2502A/ HIN2502A/ FRE2502A	Tamil Paper II / Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2502A	English -Paper II	E	4	58	2	3	25	75	100	3
	III	CM25C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
		AF24C05	Fundamentals of Investment	CC	5	73	2	3	25	75	100	3
I-II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
I-II	VI	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L-Language
CC– Core Courses
GE– Generic Elective
AEC–Ability Enhancement Course
AECC- Ability Enhancement compulsory Course
Gr- Grade

E- English
CA–Continuous Assessment
ESE-End Semester Examination
ACC–Additional Credit Course
GC- General Course
SS - Self Study

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

CA Question Paper Pattern and distribution of marks

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

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)

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

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 x10 (4 out of 6)	40 Marks (600-700 words)
	Total	75 Marks

Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

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

Question from each unit comprising of

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

One question with a weightage of 5 Marks :5x5=25

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

Continuous Internal Assessment Pattern

Theory

CIA Test : 5 marks (Conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5 Marks

Class Participation : 5 marks

Attendance : 3 Marks

Total : 25 Marks

Part IV

Introduction to Entrepreneurship

Quiz : 50 marks

Assignment : 25 marks

Project / Case study : 25 marks

Total : 100

Marks

Advanced Tamil/ Basic Tamil

CIA Test : 25 Marks (Conducted for 50 marks after 50 days)

Model Exam : 50 marks (Conducted for 75 marks after 85 days)

Quiz :15 marks

Assignment : 10 marks

Total :100 Marks

Attendance Marks

91-100% : 3 Marks

81-90% : 2Marks

75-80% : 1Mark

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C01					
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 – AF25C02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S
COURSE – CM25C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C04					
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 – AF24C05					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C01	PRINCIPLES OF ACCOUNTING	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

Syllabus

Unit I

(14 Hrs.)

Basic Accounting Concepts and Conventions -Journal, Ledger Accounts– Subsidiary Books — Trial Balance – Disclosure of Company Accounting Policies (AS 1) - Revenue Recognition (AS 9)– Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit II

(15Hrs)

Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement - Need and Preparation. Average due date- Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

Unit III**(15Hrs)**

Accounting from Incomplete Records – Single Entry System: Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Joint Venture (AS-27).

Unit IV**(15 Hrs.)**

Royalty and Insurance Claims: Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS 29) - Insurance Claims –Calculation of Claim Amount- Average clause (Loss of Stock only).

Unit V**(14 Hrs.)**

Depreciation (AS 6)- Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method – Annuity Method – Revaluation Method.

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21 st Edn.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7 th Edn

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th Edn.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2022, 19 th Edn.

Skill Components

- Review and assess a company's accounting policies and identify compliance with AS 1 (Disclosure of Accounting Policies) and AS 9 (Revenue Recognition).
- Identify and classify accounting errors and implement appropriate methods for their rectification.
- Apply the Single Entry System to business situations and evaluate the limitations of incomplete records.
- Analyze insurance claims with special emphasis on calculating the claim amount under the average clause, and apply it to loss of stock situations.
- Apply various methods of depreciation to different business scenarios and understand the financial impact of each method.

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion

Course Designers

1. Dr. B. Thulasi Priya, Department of Commerce.
2. Mrs. G. Deebikaa, Department of Commerce.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AF25C02	BANKING THEORY LAW AND PRACTICE	THEORY	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in banking

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

Introduction to Banking: Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks. Banking Regulation Act 1949 – Definition of Banker and Customer – Relationships between Banker and Customer – Obligations of a Banker – Banker's Right-Ethical Banking Concept.

Unit II

(15 Hrs)

Central Bank and Commercial Bank: Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

Unit III**(15 Hrs)**

Banking Practice: Types of Deposits - Opening Bank Account-Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Special Types of Customers –KYC norms. Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing*- Consequences of Non-Crossing.

Unit IV**(15 Hrs)**

Loans & Advances: Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. Modes of Creating Charge- Pledge - Hypothecation- Mortgage- Guarantees- Indemnity.

Unit V**(14Hrs)**

Digital Banking: Meaning- Services - e-banking and financial services- Initiatives- Opportunities -Internet banking Vs Traditional Banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. Electronic money-Meaning-Categories-Merits of e- money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication & Edition
1	Sundaram K P M & Varshney P N	Banking Theory, Law and Practice	Sultan Chand & sons	2019,21 th Revised Edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication & Edition
1.	E.Gordon Natarajan.K	Banking Theory, Law and Practice	Himalaya Publishing House	2023 ,29 th Edn
2.	Kandasami K.P Natarajan S Parameswarn R	Banking Law and Practice	S.Chand & Co. Ltd.	2020,4 th Revised Edn
3.	Dr.S.Gurusamy	Banking Law and Practice	S.Chand & Co. Ltd.	2020,4 th Edn

Skill Component

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

Pedagogy:

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

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C03	BUSINESS MANAGEMENT AND ETHICS	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

Syllabus

Unit I

(15 Hrs)

Management: Definition – Nature – Importance - Scope – Functions – Managerial Skills – Levels of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities –Evolution of Management Thoughts - Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration. Principles of Management.

Unit II (15Hrs)

Planning: Meaning – Nature- Scope and Functions - Elements of Planning- Planning Process - Tools and Techniques of Planning – Types. - Decision Making: Meaning – Characteristics – Types -Steps in Decision Making – Role of MIS for Decision Making. Management by Objectives (MBO) – Management by Exception (MBE). Organization: Definition-Nature and Importance – Scope and Characteristics - Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization.

Unit III (15Hrs)

Departmentalization: Span of Management– Authority – Responsibility- Staffing: Introduction - Concept of Staffing- Staffing Process. Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit IV (14Hrs)

Motivation –Meaning – Theories. Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. Directing: Functions. Coordination: Meaning – Techniques.

Unit V (14Hrs)

Control: Meaning- Importance- Control - Characteristics - Importance – Stages in the Control Process -Requisites of Effective Control and Controlling Techniques. Introduction to Ethics and Indian Knowledge System(IKS) – Ethical Governance in Indian Epics: Ramayana and Mahabharata –Ancient Indian Wisdom for Management. 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	2022 reprint, 13 th Edn.

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2020 reprint, 8 th Edn
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2019 ed. 9 th Edn
3.	Robbins,DeCenzo, & Coulter	Fundamentals of management	Pearson Education Ltd	2019 ed., 16 th Edn.

Skill Components

- Preparation of different types of organisation charts.
- Construct a standing plan for a new business venture.
- Demonstrate different leadership styles through role play.

- Study the ethical practices followed in the organization.
- Select any one company and prepare SWOT analysis.
- Prepare a report of CSR activities followed in an organisation.

Pedagogy

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

Course Designers:

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C04	FINANCIAL ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles in financial Accounting and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, Branch and Departmental 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, the accounting treatment of Partnership Firms	K1
CLO2	Describe the procedures related to partnership firms, calculation of Insolvency Accounts	K2
CLO3	Apply appropriate accounting treatments in partnership accounts, hire purchases Installment system , Branch and Departmental accounts	K3
CLO4	Evaluate the financial impact of hire purchases Installment system , Branch and Departmental 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

Syllabus

FINANCIAL ACCOUNTING -CM25C04 -73 HOURS

Unit I (15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - Treatment of Goodwill - Calculation of Hidden Goodwill.

Unit II (14Hrs)

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

Unit III (15Hrs)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Unit IV (15Hrs)

Hire Purchase and Installment System -Hire Purchase System – Accounting Treatment –Calculation of Interest - Default and Repossession - Hire Purchase Trading Account- Installment System - Calculation of Profit

Unit V (14Hrs)

Branch and Departmental Accounts :Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	Reddy TS& A Murthy	Financial Accounting	Margham Publications	2023 & Revised 6 th edn

Reference Books

S.No	Authors	Title	Publishers	Year and Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2020, & 13 th edn.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2021 & 13 th edn.
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2021 & 14 th dn.

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 hire purchase accounts on real time basis.
- Preparation of branch and departmental accounts.

Pedagogy

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

Course Designers

1. Dr. G.Indrani
2. Dr.L.Nithya

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	Credit
AF24C05	FUNDAMENTALS OF INVESTMENT	THEORY	73	2	-	3

Preamble

- To provide the essential principles for allocating resources, managing risk, and achieving financial growth through informed, strategic decision making

Prerequisite

- Basic Knowledge in fundamentals of investment.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept of investment decision process and types of Investments	K1
CLO2	Demonstrate an understanding of investment principles, asset types, risk – return trade off by considering sustainable investment strategies	K2
CLO3	Construct investment portfolios that balance financial returns with ethical and environmental considerations.	K3
CLO4	Motivate students to navigate financial markets that focus on sustainable growth.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus**FUNDAMENTALS OF INVESTMENT - AF24C05 -73 Hrs****UNIT I (15Hrs)**

The Investment Environment - The investment decision process - Types of Investments – Commodities, Real Estate and Financial Assets - the Indian securities market - the market participants and trading of securities - Security market indices- sources of financial information -Concept of return and risk- Impact of Taxes and Inflation on return.

UNIT II (14 Hrs)

Fixed Income Securities - Bond features - Types of bonds - Estimating bond yields- Valuation types of bond risks – Price earning multiple approach to equity valuation

UNIT III (15 Hrs)

Introduction to sustainable Investing - ESG Investing : Understanding ESG factors and metrics - Impact Investing : Generating measurable social and environmental impact alongside financial returns – Green bonds- Sustainability linked investments.

UNIT IV (15 Hrs)

Introduction to Geopolitical Investments – Macroeconomic fundamentals and Geopolitics – Political risk in Investments – Global Investment Opportunities – Currency risks and Geopolitics- Core concept in global GDP growth: Introduction to GDP and economic indicators- Theories of economic growth and development- Regional and global trends- Challenges to global growth.

UNIT V (14 Hrs)

Investor Protection - Role of SEBI and stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - investors' awareness and activism.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1	V K Bhalla	Fundamentals of Investment Management	Sultan Chand Publication, New Delhi	2020 and 5 th Revised edn.
2	Dr.Vanita Tripathi	Fundamental of Investment	Taxmanns, New Delhi	2021 and 5 th edn.
3	Dr.Preeti Singh	Fundamental of Investment	Himalaya Publishing House, Mumbai	2020 and 20 th edn

Reference Books

S.No	Author	Title	Publishers	Year and Edition
1	S K Sharma & Gurmeet Kaur	Fundamentals of Investment	Sultan Chand, New Delhi	2023 and Current edn
2	R P Rustogi	Fundamentals of Investment	Sultan Chand and Sons , New Delhi	2023 and 12 th Revised edn

Skill Components

- To evaluate macro-economic factors such as interest rates, inflation, GDP growth and geopolitical trends.
- To know how to structure investments for tax efficiency which is an essential component for framing successful investment strategy
- To analyze the growth trends and challenges of a specific industrial sector.
- To identify and interpret the income generation opportunities of a selected industrial sector
- To evaluate the liquidity position of bonds with the ease of transacting them in the financial market

Pedagogy

- Powerpoint Presentations Quiz, Assignment, Group Discussion, Seminar, Experiential Discussion

Course Designers

1.Dr.G.Rekha

2. Dr. S. Manasha

COURSE CODE	COURSE TITLE	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 and 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

BUSINESS LAW-CM23C06-73 HOURS**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 and Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2023 & 4 th Revised edn.

Reference Books:

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

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

Power point presentations, Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning,

Course Designers

1. Dr. B.Thulasi Priya
2. Ms.G.Deebikaa