PSGR
Krishnammal College for Women

DEPARTMENT OF B COM (AM) & (FS)

CHOICE BASED CREDIT SYSTEM (CBCS)

&

LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH ACTUARIAL MANAGEMENT

2023-2026 BATCH

PROGRAMME LEARNING OUTCOME (PLO's)

On the successful completion of the programme the student will be able to:

PLO1. Identify and analyze consequences of events involving risk and uncertainty.

PLO2. Apply appropriate modeling techniques to conduct quantitative risk analysis.

PLO3. Demonstrate understanding the concepts of Financial Mathematics and Applied Mathematics.

PLO4. Have keen analytical, project management and problem solving skills

PLO5. Be able to work both independently and in collaboration with others.

PLO6. Articulate the need for life-long learning.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO 1: To enter into a broad range of employment sectors such as Insurance, Finance, and Risk management as Actuary or Actuarial consultant.

PSO 2: To complete Actuarial examinations and other requirements for SOA/COA (The Casualty Actuarial Society and The Society of Actuaries).

PSO 3: To enrich communication, ethical values, team work, professional and leadership skill sets of students.

BACHELOR OF COMMERCE WITH ACTUARIAL MANAGEMENT
2023 – 2026 BATCH
Scheme of Examination
(Applicable to students admitted during the academic year 2023- 24 onwards)

Semester	Part	Subject Code	Title of the Paper	CourseType	Instruction	Contact Hours	Tutorial	Duration of	Examination Marks			Credits
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I Tamil I/ Hindi I/ French I/	Lang	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	Eng	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	IV	FS23C02	Principles of Marketing	CC	4	58	2	3	25	75	100	3
		AM23C03	Mathematics	CC	6	88	2	3	25	75	100	4
		AM23A01 / AM23A02	Allied – Paper – I 1. Business Organization and Management ethics 2. Introduction to Information Technology	GE	5	73	2	3	25	75	100	4
		NME23B1 / NME23A1	Basic Tamil I / Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		NME23ES	Foundation Course I– Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	
II	II	TAM2302A/ HIN2302A/ FRE2302A	Language –II Tamil II / Hindi II / French II	Lang	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	Eng	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	AM23C05	Principles and Practice of Insurance	CC	5	73	2	3	25	75	100	4
	III	AM23C06	Basics of Mathematical Statistics	CC	4	58	2	3	25	75	100	4
	III	AM23A03 / AM23A04	**Allied** Customer relationship management Business Communication	GE	6	88	2	3	25	75	100	4
	IV		** Online course (self- study)	AEC	--	--	--	--	--	--	--	Gr
		NME23B2/ NME23A2	*Foundation Course Basic Tamil II/ Advanced Tamil I - Outside Regular Class Hours	AEC	2	--	--	--	100	--	100	Gr
	V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	--	100	--	100	2

	VI		Personality Development Programme		--	--	--	--	--	--	--	--
	VI	NM23GAW	General Awareness		Self-Study	--	--	Online Test	100	--	100	Gr.
III	**I**	TAM2303A/	Language Tamil III/ French III/ Hindi III /	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3
	III	AM23C07	General Insurance	CC	6	88	2	3	25	75	100	4
		AM23C08	Financial Mathematics I	CC	6	88	2	3	25	75	100	4
		AM23A05 AM23A06	Allied III Actuarial Statistics - I Mathematical Basis of Life Assurance	GE	5	73	2	3	25	75	100	4
		AM22SCE1 / CS23SBGP	Coursera- Risk Management in Finance / GEN-AI	SEC	3	45/41	-/4	-	100	-	100	3
	IV	NM22UHR	Universal Human Values and human Rights*	AECC	-	-	-	-	100	-	100	Gr
		NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I-IV	**VI**	COM15SER	Community Services-30 hrs	GC	-	-	-	-	-	-	-	-
I - V		16BONL1 16BONL2	Online Course I Online Course II	ACC	-	-	-	-	-	-	-	-

IV	**I**	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	AM23C09	Financial Mathematics-II	CC	7	103	2	3	25	75	100	5
	III	CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4
	III	AM23A07/ AM23A08	Actuarial Statistics II/ Actuarial Aspects of Product development	GE	5	73	2	3	25	75	100	4
III/ IV	**III**	CS23SBGP/ AM22SCE1	GEN-AI / Risk Management in Finance	SEC	3	45	-	-	100	-	100	3
IV	**IV**	NM23EII	Entrepreneurship and Innovation (IgniteX)	AECC	2	30	-	-	100	-	100	2
IV	**IV**	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.
IV	**V**	COCOACT	Co-Curricular Activities	GC	-	-	-	-	100	-	100	1
IV	**VI**	COM15SER	CommunityServices30 Hours	GC	-	-	-	-	-	-	-	Gr.
I-V	**VI**	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-
V	**III**	CM23C11	ManagementAccounting	CC	5	73	2	3	25	75	100	4
		CM23C12	DirectTaxation	CC	6	88	2	3	25	75	100	4

		AM23C13	Life Contingencies-I	CC	5	73	2	3	25	75	100	4
		CM23E01/ AM23E01/ CM23E03	Financial Markets and Services/ Research Methodology/ Performance Management	DSE	5	73	2	3	25	75	100	5
		CM23SBP1	Statistical Package	SEC	3	41	4	-	100	-	100	3
		AM23PROJ	Project and Viva Voce	DSE	4	-	-	-	25	75	100	4
		AM23AC1/ FS23AC2	Underwriting and Claim Management/ Introduction to International Business	ACC	-	-	-	-	25	75	100	5*
	IV	NM21CS1	Cyber Security I	GC	2	-	-	-	100	-	100	Gr
		AM23INST	Fieldwork/Internship	DSE	-	-	-	-	100	-	100	2
I -V	**VI**	AM23COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr
I-IV		COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I -V	**VI**	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-
VI	**III**	CM23C14	Cost Accounting	CC	6	88	2	3	25	75	100	4
		AM23C15	Risk Models	CC	6	88	2	3	25	75	100	3
		AM23C16	Life Contingencies – II	CC	5	73	2	3	25	75	100	3
		AM23C17	Business Economics	CC	5	73	2	3	25	75	100	3
		BP23E02/ CM23C16 CM23E04 FS23E01	Business Taxation Investment Banking Operations Strategic Management	DSE	5	73	2	3	25	75	100	5
		CM21SBP2	Python for Accounting	SEC	3	43	2	-	100	-	100	3
	III	AM23AC3/ AM23AC4	ALC- Reinsurance and Insurance Marketing/ Services Marketing	ACC	SS	--	--	3	25	75	100	5*
	VI	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-
			Total Semester I - VI								**4200**	**140**

CC – Core Courses
CA – Continuous Assessment
GE – Generic Elective
ESE –End Semester Examination
AEC – Ability Enhancing Course

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 forthe courses will be as follows

2023-2024 Batch onwards

CA - Question Paper Pattern and distribution of marks UGLanguage 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 : 45Marks

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**

I Year UG (23 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 marksClass
Participation : 5 marks
Attendance : 3 marks

Total : 25 Marks

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C01	PRINCIPLES OF ACCOUNTING	Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme 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

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	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS23C02	**PRINCIPLES OF MARKETING**	**Theory**	**58**	**2**	**-**	**4**

Preamble

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

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	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 (12 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives Difference between Selling and marketing – Approaches in Marketing – Evolution – Conceptof Marketing – Marketing system – Functions. Buying, Assembling and Selling – Transportation –

Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance

Unit II (11 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-Kinds of Pricing. Branding- Labelling –Packaging.

Unit III (12 Hrs)

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

Unit IV (12 Hrs)

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

Unit V (11Hrs)

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.

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
2.	P. Kaliraj & T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16th reprint, 2016
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 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.
- Identifying the ethics and green initiative followed in packaging and labeling of a product
- Preparing an advertisement copy for a product

Course Designer

1. Dr.K.Pavithra, Assistant Professor
2. Mrs. M.Shobana, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23C03	MATHEMATICS	Theory	88	2	-	4

Preamble

- To provide students with a solid background of Mathematical constants, Algebra and Matrices.
- To concentrate on understanding the conception of Differentiation and Integration.
- To focus on understanding the concepts, analytical reasoning and developing crucial skills in order to calculate, analyze, interpret and communicate the results clearly.

Course Learning Outcomes

- Upon the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the fundamental properties of Mathematical concepts	K1
CLO2	Interpret quadratic equations and manipulate algebraic expressions andcomplex numbers	K2
CLO3	Illustrate the various Mathematical techniques	K2
CLO4	Identify differential and integral calculus to interpret the physical systems and processes	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	M	S	M	L	S
CLO2	L	M	S	S	L	S
CLO3	M	M	S	S	L	S
CLO4	L	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Mathematical constants and standard functions: Standard functions and graphs- Exponential function- Log function- Powers of x- Transformations- Other functions: Modulus function- Integer part- Max and min- Factorial and gamma functions: Factorial notation- Gamma function – Interpolation and Extrapolation- Iteration .(ActEd Problems only)

Unit II (18 Hrs)

Algebra: Algebraic expressions: Indices- Logarithms- Fractions. Quadratic equations: Solution by factorization- Solution by completing the square- Solution by formula. Simultaneous equations- Inequalities- Arithmetic-geometric mean inequality- Sums and products. Arithmetic and geometric progressions: Formulae- Convergence. Standard summations- Swapping the order of summation- Binomial expansions: Positive powers- Fractional or negative powers. Permutation and combination. (ActEd Problems only)

Unit III (17 Hrs)

Basics of Vectors-Notation and arithmetic- Magnitude- Scalar product. Matrices- Basic arithmetic- Multiplication- Determinants- Inverses- Simultaneous equations- Eigenvectors and eigenvalues.

Complex numbers: Basic algebra- Argand diagrams- Euler's formula- Solution of polynomial equations- Difference equations. (ActEd Problems only)

Unit IV(18 Hrs)

Differentiation: - Limits: Limits- The order notation- Supremums and infimums. Differentiation- Differentiation of standard functions- Products and quotients- Chain rule- Higherorder derivatives.Stationary points: Maxima, minima and points of inflexion- Curve sketching. Partial differentiation- Extrema of functions of two variables- Lagrange multipliers.

(ActEd Problemsonly)

Unit V (18 Hrs)

Integration: Integrals- Integration of standard functions- Integration by inspection, partial fractions, substitution (change of variable) and parts. Differentiating an integral (Leibniz's formula)- Convergence- Double integrals- Swapping the order of integration. Numerical methods for integration: The trapezium rule -Taylor and Maclaurin series. Differential equations: Solution by direct integration- Solution by separation of variables- Solution by integrating factor.(ActEd Problems only)

Note : Problems from ActEd Material only

Text Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	-	ActEd Study Materials(FAC – P C – 13)	The Actuarial Education Company	2013
	Chapters : 3,4,5 (5-8),6,7,8			

Reference Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	S. Narayanan & Others	Ancillary Mathematics Volume 1	S.Viswanathan Publishers	2013
2.	Narayanan and T.K.Manicavachago mPillay	Calculus - Volume I	Printers and Publishers Pvt. Ltd. – Chennai, 2004	2014
3.	Narayanan and T.K.Manicavachagom Pillay	Calculus - Volume II	Printers and Publishers Pvt. Ltd. – Chennai, 2004	2014

Skill Components

- Apply simple iterative methods to solve non-linear equations.
- Evaluate expressions and equations, properties of equalities and inequalities, solves the algebraic equations and linear equations having one or two variables
- Calculate the modulus and argument of a complex number, represent a complexnumber on an Argand diagram
- Use differentiation to find the maximum or minimum value of a function over aspecified range and determine the nature of stationary points.
- Solve simple ordinary first-order differential equations, including applying boundary conditions.

Course Designers:

1. Mrs.M.Harini, Assistant Professor
2. Dr.D.Sreemathi Assistant Professor

OURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM23A01	BUSINESS ORGANIZATION AND MANAGEMENT ETHICS	Theory	73	2	-	4

Preamble

- To provide students with an understanding of the basic principles and functions of management in functional areas of business and knowledge on Industry 4.0 and need fordigital transformation.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts related to Business	K1
CLO2	Summarizes the main Areas of Responsibility for different Functions within an Organization..	K2
CLO3	Develop Strategies for Identifying and Dealing with typical Ethical Issues in Businesses and other Organizations.	K3
CLO4	Adopt the goals of industry 4.0 and design the principles for a current scenario in management	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	L	L	M	S	L
CLO2	L	L	L	M	S	L
CLO3	M	S	L	S	S	L
CLO4	M	S	L	M	S	L

S- Strong; M-Medium; L-Low

Unit I (14 Hrs)

Nature and Scope of Business - Business versus Profession and Employment - Characteristics of business, - Objectives and essentials of business. Forms of Business Organization– Sole Trader, Partnership Firm, Joint Stock Company and Co-operative Society – Public Enterprises

Unit II (15 Hrs)

Management -Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager -Management Functions –Managerial Levels -Managerial Types –Managerial Knowledge, Skills and Abilities-Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit III (14 Hrs)

Planning: Meaning – Nature- Importance- Planning Process - Advantages and Limitations- Types of Plans — Strategies – Obstacles to Effective Planning - Decision Making: Steps in Decision Making – Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization- Departmentation - Span of Management

Unit IV (15 Hrs)

Leadership-Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. Directing – Functions. Advantages &

Disadvantages. Leading vs Managing –Leadership and Power Motivation- Meaning-Need for Motivation-Theories of Motivation.

Coordination – Meaning - Definition-Principles -Advantages & Disadvantages - Control-Meaning- Nature - Importance- Process & Techniques of Control.

Unit V (15 Hrs)

Business Ethics – Importance – Principles - Structure of ethics management -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 4.0 on Society, Business, Government and People - Introduction to 5.0 and its challenges.

TextBook

S.No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi KGupta	Principles of Management	Kalyani Publishers	2017
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 ed
3.	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiyar University	2020

ReferenceBooks

S. No	Authors	Title	Publishers	Year of Publication
1.	RN Gupta	Principles of Management	S .Chand &co	2009
2.	Dr.C.N Sonttakkai	Principles of Management	Kalyani Publishers,	2010
3.	T.Ramasamy	Principles of Management	Himalaya publishers	2017
4.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson	10th Ed. 2017

Related Online Contents:

1. Business Management Ethics and Communication - The Institute of Company Secretaries of India
2. Introduction to Industry 4.0 and Industrial Internet of Things by Prof.Sudip Mishra,IIT Kharagpur.
3. A Complete Guide to Industry 4.0-Udemy

Skill Components

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

Course Designers:

1. Dr..D.Sreemathi , Assistant Professor
2. Ms.A.Divya Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM23A02	INTRODUCTION TO INFORMATION TECHNOLOGY	Theory	73	2	-	4

Preamble:

- To introduce the importance of computer literacy among students and exposing them tothe algorithms, flow charts, programming and computer networks.
- To build familiarity in accessing information through Internet, Intranet, E-mail and e-payment system.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the concepts of Computer applications and understand the role of computer in business.	K1
CLO2	Understand the types of Computer networks, methods of data processing	K2
CLO3	Apply the Technological upgradation, file maintenance process and reporting.ses of Internet and communication services.	K3
CLO4	Analyze the impact of e-Business and flow of payment modes in a business using SWIFT	K3

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	M	L	L	M	M
CLO2	S	S	S	M	S	S
CLO3	M	M	M	S	S	S
CLO4	S	S	L	M	S	S

S-Strong M- Medium L-Low

Syllabus

UNIT I (15 Hrs)

Introduction to Computers – Classification of Computers – Computer applications in Various Areas of Business - Basic Principles of Operation of Digital Computers – History & Development of Computers – (Computer Generations)* – Hardware, Software & Humanware.

UNIT II (15 Hrs)

Components of Computer System – Input, Output & Storage Devices – Software – System Software & Application Software – Programming Languages – Machine, Assembly & High Level Languages – Flowchart – Preparation of Flowcharts – Steps and criteria in Developing a Computer Program.

UNIT III (14 Hrs)

Data Processing –Methods of Data Processing – Data Structure – File Organization – File Creation – Sorting – Merging – File Maintenance – Updation – Reporting.

UNIT IV (14 Hrs)

Communication Technology: -WWW - Intranets - Extranets - Voice Networks Data Communication Networks - Last Mile - Wireless System - Web Hosting - Application Service Providers.

UNIT V (15 Hrs)

Electronic Banking - Electronic Payments Systems- Credit Cards - Debits Cards- Digital Cash- (Mobile Payments)*- SWIFT – Mobile Computing-Cloud computing – Grid Computing. Limitaions of Electronic Banking.

***Self Study**

Text Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1.	R. Saravanakumar, R. Parameswaran T.Jayalakshmi	A Textbook ofInformation Technology	Sultan Chand& Sons,	2010

ReferenceBooks

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	R. Parameswaran	Computer Applications in Business	S.Chand and Co. Ltd.	2010
2	Dr.S.V. SrinivasaVallabhan	Computer Applications in Business	Sultan Chand & Sons	2011
3	Renu Gupta and Gaurav Gupta	Computer Applications in Business	Mahavir Publications,	2015
4	Alexis Leon , Mathews Leon	Computer Applications in Business	Vijay Nicole	2012

Skill Components

- Empathize the purpose and function of power on a computer.
- Understand the input/output, processing and storage of data in a personal computer system.
- Categorize how technology contributes to the success of today's businesses
- Understand networking and internet concepts

Course Designers

1.Mrs.M.Shobana, Assistant Professor

2.Mrs.K.Pavithra, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NME23ES	INTRODUCTION TO ENTREPRENEURSHIP	Theory	30	-	-	2

Unit I (6 Hrs)

Introduction: Entrepreneurship-Introduction-Factors-Barriers-Entrepreneurial Traits and Types-Steps for starting a Small Industry- MSMEs – Social entrepreneurship.

Unit II (6 Hrs)

Entrepreneurship Development Programmes-Institutional Framework (IFCI,ICICI,IDBI,IRBI,EXIM Bank,NSIC,SIDBI,SFC,SIPCOT AND TIIC)- Role of Incentives and Subsidies

Unit III (6 Hrs)

Innovation - Types –Role- Creative Problem Solving -Incubators - Angel Investors - Venture Capital.

Unit IV (6 Hrs)

Intellectual Property-Meaning-Copy Right Registration-Patents-Trademark-Design and Procedure for registration.

Unit V (6 Hrs)

Project Preparation - Project identification and Classification - Project Formulation-Project Appraisal- Project Report Presentation.

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
Text Books				
1.	Gupta. C.B andSrinivasan.N. P	EntrepreneurialDevelopment	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014
Reference Books				
S.No	**Author(s)**	**Title of the Book**	**Publisher**	**Year of Publication**
1	KolbBonitaM	Entrepreneurship for the creative and cultural industries	Routedge	2015
2	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C04	FINANCIAL ACCOUNTING	CORE	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 - TheInsolvency & Bankruptcy code 2016

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

Reference Books

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

Skill 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, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23C05	PRINCIPLES AND PRACTICE OF INSURANCE	CORE	73	2	-	4

Preamble

- To understand the basic concept of insurance, functions and its principles
- To enable the students to learn the practical aspects of insurance
- To understand the risk methods, claim and settlements procedures

Prerequisite

- No prerequisite required.

Course Learning Outcomes

- Upon the successful completion of the course students

CLO Number	CLO statement	Knowledge Level
CLO1	Understand the concept of risk and uncertainty and classifications of Risks	K1
CLO2	Understand the basic functions and the underlining risk and legal principles of insurance	K2
CLO3	Identify the basic operations of an insurance company and the insuranceindustry	K3
CLO4	Explain the insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.	K4

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	S	M	M	L	L
CLO2	M	S	L	M	L	M
CLO3	L	S	M	M	M	S
CLO4	M	S	S	S	L	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Concept of Risk – Classification of Risk, Peril, Hazard – **Methods of Handling risk. Risk Management:** Definition- Objectives- Characteristics Significance- Principles. Risk Management Information System-Process of Risk Management- Methods of Risk Management-**Identification, Measurement and Control of Risk. Case study in Risk management**

Unit II (14 Hrs)

Definition and Nature of Insurance- Functions -Evolution-**Kinds of Insurance Organisation**- Role and Importance – Scope of Insurance - Insurance Contract- Insurance Documents- Classification of Insurance. Reinsurance: Concepts- Characteristics-Types. Double Insurance - **Difference between Reinsurance and Double Insurance.** Over Insurance.

Unit III (15 Hrs)

Life Insurance: Concept- Types of Life Insurance- **Essentials of Life Insurance**- Life Insurance, LIC is a public sector organization and dominant player in the market *. Term Insurance- types - benefits– **Annuities –Concepts-Individual annuity & group annuities products**-Riders.

Unit IV (15 Hrs)

Assignment- Meaning- Types- Features-Nomination- Meaning-Features-Difference between Assignment and Nomination. Underwriting: Concepts-**Premium: Concepts- Types of Premium**- Factors considered in the calculation of premium-**Premium payment: lapse and Renewal**. Bonus- Types of bonus. Mortality table-Definition-Features-Insurance Policy claims – Maturity claims – Death claims.

Unit V (15 Hrs)

Insurance Professionals and Intermediaries: Agents, Brokers, Surveyors, Development Officers, Third party Administrators and Insurance Ombudsman – Web Aggregators and Insurance Marketing Firms (IMF)-Point of Sales Persons –Medical Examiners –Insurance Repositories and electronic Issuance of Insurance policies- Banc assurance distribution channel - **Actuary- Definition- Appointment of an Actuary**-Functions of an Actuary- Duties of an Actuary- Functions of an Actuary in General Insurance business-Scope of an Actuary.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.P.Periasamy	Principles And Practice Of Insurance	Himalaya Publishing House	2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	M.N.Mishra and Dr.S.B.Mishra	Insurance Principles and Practice	S.Chand and Company Ltd	2011
2.	Alka Mittal , S.L.Gupta,S.	Principles of Insurance and Risk Management	S. Chand & Sons	2010
3.	NA	Practice of Life insurance (IC 02)	Insurance Institute of India	2011

Skill Components

- To understand the concept of Risk and the Methods of managing risk
- To understand the types of life insurance policies available and their benefits
- To analyse how the amount of premium is fixed for the life insurance policies
- To understand the different types of claim and the settlement procedures
- To analyse the work of an actuary in the field of insurance

Pedagogy

***** Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity basedlearning

Course Designers

1. Mrs. M.Shobana, Assistant Professor
2. Dr. D.Sreemathi, Assistant Professor.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23C06	BASICS OF MATHEMATICAL STATISTICS	CORE	58	2	-	4

Preamble

- To impart the students with knowledge in basic Probability and statistical concepts.
- To define and introduce the concept of Random variable, their distributions and applications
- To focus on the understanding and implementation of Fundamental Statistics

Prerequisite

- Basic Knowledge in Mathematics

Course Learning Outcomes

- Upon the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO 1	Recall the concepts of data and its interpretation and the measures of location	K1
CLO2	Understand the concept of independent and identical Random variables andits utilization	K2
CLO3	Understand and apply the probability distribution concepts for giving necessary inferences.	K3
CLO4	Application of statistical tests in estimation techniques and inference.	K3

Mapping with Program Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	L	L	S	L	M
CLO2	M	L	M	S	L	S
CLO3	S	M	S	M	L	S
CLO4	S	S	S	S	L	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (12 Hrs)

Statistical diagrams- types of data-summarizing data in tables and diagrams-comparison of data using diagrams – Measures of location: **Mean - Median - Mode**. Measures of spread: Range – Interquartile Range –**Standard deviation and Variance** - Skewness. (Stats pack Problems only)

Unit II (11 Hrs)

Basic probability- **addition** and **multiplication rule- Probability diagrams** – Conditional probability. (Stats pack Problems only).

Unit III (12 Hrs)

Random variable-discrete and **continuous-CDF, PDF, Mean, variance and SD, skewness** and **co efficient of skewness** and moments- linear and continuous functions (Stats pack Problems only)

Unit IV(12 Hrs)

Binomial and Poisson distributions - Uniform distribution and exponential distribution-PDF, CDF, Mean , variance and standard deviation – **Normal distribution –CDF,** Mean, variance and SD- standardizing normal distribution-PDF,CDF. (Simple Statspack Problems only)

Unit V(11 Hrs)

Scatterplot- **Correlation – Types – Covariance – Correlation Coefficient – Regression**. (Stats pack problems)

Text Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	-	Stats Pack(PSTA13)	Actuarial Education Company	2013

Reference Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	S.C.Gupta and V.K.Kapoor	Fundamentals of Mathematical Statistics	Sultan chand& sons	2014
2.	S.P.Gupta	Statistical Methods	Sultan chand& sons	2015

Skill Components

- To study the various forms of data and construct diagrams to understand them.
- Describe various distributions to the data available and study their behavior.
- Analysis of the data from the various distributions and know the best fit.
- Learning the basic concepts of statistics as per the requirement of ASI for the clearing ACETexamination.

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning,

Course Designers

1. .Dr.G.Rekha, Assistant Professor
2. Ms. A. Divya, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	Credit
AM23A03	CUSTOMER RELATIONSHIP MANAGEMENT	ALLIED	88	2	-	4

Preamble

- To help the students to understand the concepts of CRM and its implementations.
- To know the CRM practices in service sectors.
- To understand the values of customer relationship management.

Prerequisite

- No prerequisite required

Course Learning Outcome

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Recall the concept of CRM, that are deployed and how it can be implemented.	K1
CLO2	Identify how CRM practices and technologies enhance the achievement of marketing, sales and service objectives throughout the customer life-cycle stages.	K2
CLO3	Summarize the customer acquisition, retention and customer loyality.	K3
CLO4	Analyze customer relationship management strategies by understanding customers preferences for the long-term sustainability of the Organizations.	K4

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	L	S	M	S	S
CLO2	S	M	S	S	M	S
CLO3	L	L	S	M	S	M
CLO4	L	S	S	M	M	S

S-Strong M-Medium L-Low

Syllabus

UNIT I (DL 18 Hrs)

Introduction of CRM and its Fundamentals - **Concept and Context of Relationship Management**: **Internal and External relationship management**, **Need and Importance of relation** with customers and other stakeholders. A Paradigm Shift- Transition from Product focus to Customer focus, **Transactional Vs Relationship Marketing**, Linkage between customer satisfaction-Customer Loyalty.

UNIT II (DL 17 Hrs)

Defining CRM, Levels of CRM, CRM as a strategic marketing tool, CRM significance to the stakeholders, Strategic CRM, Operational CRM, **Analytical CRM,** Collaborative CRM, and **Models of CRM. Types of CRM.** Importance of CRM in Modern Business Environment.

UNIT III (DL 18 Hrs)

Customer Acquisition: Acquisition of new customer, understanding customer value, s**ources of customer value**, Values from products, services, people, physical evidence, customer communication, Channels etc.,. **Conceptual frame work of Customer Relationship** and its Management. Evaluation customer Relationship Marketing.

UNIT IV (DL 17 Hrs)

Customer Retention: Concept of Customer retention. Role of CRM in Customer in retention, Economics of customer retention, **Managing customer retention** or value retention/ Strategies of customer retention. **Concept and Significance of Customer Loyalty.**

UNIT V (DL 18 Hrs)

C**ustomer Portfolio Management: Concept and basic disciplines**, Market segmentation-sales forecasting and CPM, CPM in B2B, Seven core customers' management strategies. CRM and **Customer Experience Management**: Concept of Customer experience, experiential marketing strategies and Tactics, Customer experience and Role of CRM.

Text Books

S.No.	Author/s	Title of the book	Year of publication
1.	1st Edition, Tata McGraw Hill,	Jagdish N Sheth, Parvatiyar Atul, G Shainesh, Customer Relationship Management: Emerging Concepts, Tools and Applications,	June 2008
2.	Judith W .Kincaid	Customer Relationship Management Getting it Right, Pearson Education	2009

Reference Books

S.No.	Author/s	Title of the book	Year of publication
1.	H.Peeru Mohamed , A Sagadevan	Custmer Relationship Management, A Step by Step Approach, Vikas Publishing House	2012
2.	Peter Fader, Wharton Digital Press, 2012	Customer Centricity –Focus on right customer for strategic advantage	2012

Skill Components

- Construct a customer relationship model in an Insurance sector.
- Demonstrate the customer preferences for long term sustainability.
- Study the customer ethical practices followed in the organization
- Design the values of customer and apply the concept of CRM
- Build the various technological tools and implementation in the organization.
- Select any one company and prepare CRM model.

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers

1. Mrs.M.Shobana ,Assistant Professor
2. Mrs.A.Jenniffer,Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM23A04	BUSINESS COMMUNICATION	ALLIED	88	2	-	4

Preamble

- To make the students to understand the basic concepts of communication and their importance in different forms of business.
- To equip the students in writing different forms of business correspondence, reports andenhancing their speaking skills.

Prerequisite

- No basic knowledge required

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and recall the concepts of Business Communication	K1
CLO2	Illustrate the importance of effective communication in business	K2
CLO3	Discuss the importance of staying connected with customers and other related professionals through Organizational communication	K3
CLO4	Impart the correct practices of the strategies of EffectiveBusiness writing.	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	S	S	M	S	M
CLO2	S	S	S	M	S	L
CLO3	S	S	S	L	S	S
CLO4	S	M	S	M	S	S

S-Strong M- Medium L-Low

Syllabus

Unit – I (18 hrs)

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters – Layout-Business Miscommunication (Barriers); improving communication

Unit – II (17 hrs)

Trade Enquiries – Import and Export Documentation- Orders and their Execution - Credit and Status Enquiries **Complaints and Adjustments - Collection Letters** – Sales Letters – Circular Letters – Case Studies

Unit – III (18 hrs)

Banking Correspondence - Insurance Correspondence - Agency Correspondence

Unit – IV (17 hrs)

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit – V (18 hrs)

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and**Techniques of various types of Interviews** – (Public Speech)*– Characteristics of a good speech – Public relations letters.

***Self Study**

Text Book

S.No.	Author/s	Title of the book	Publishers	Year of publication
1.	Rajendra Pal J.S. Korlahalli	Essentials of Business Communication	Sultan Chand &Sons, New Delhi	2012

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	N.S. Pradhan	Business Communication	Himalaya Publishing House	2010
2	VikasArora, Sheetal Khanka, Pallavi Thakur	Business Communication	Global Vision Publishing House	2010
3	Meenak shiRaan Prakashsingh	Business Communication	Oxford Univeristy Press, New Delhi	2010

Skill Component

- Identifying the concepts and conventions adopted by business communication
- Study the banking ,insurance and company secretarial correspondents
- Understanding the concept of writing business, application and trade related letter

Pedagogy

- Lecture, Board, PPT Presentation , Quiz, Group Discussion, Seminar, Assignment, Activity basedlearning

Course Designers

1. Dr. D.Sreemathi, Assistant Professor
2. Ms. K.Dharani , Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
23PECM1	**PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT**	**AEC**	**25**	**5**		**2**

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.

2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce and management students

3. To focus on developing students' knowledge of domain specific registers and the required language skills.

4. To develop strategic competence that will help in efficient communication

5. To sharpen students' critical thinking skills and make students culturally aware of the target situation

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M

S- Strong; M-Medium, L- Low

Syllabus

UNIT 1: COMMUNICATION **5 hours**

Listening: Listening to audio text and answering question
Listening to Instructions
Speaking: Pair work and small group work.
Reading: Comprehension passages –Differentiate between facts and opinion
Writing: Developing a story with pictures**.**

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION **5 hours**

Listening: Listening to process description.-Drawing a flow chart.
Speaking: Role play (formal context)
Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.
Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition andExtended definition- Free Writing.
Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES **5 hours**

Listening: Listening to interviews of specialists / Inventors in fields (Subjectspecific)
Speaking: Brainstorming. (Mind mapping).
Small group discussions (Subject- Specific)
Reading: Longer Reading text
Writing: Essay Writing (250 words)
Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS **5 hours**

Listening: Listening to lectures.
Speaking: Short talks.
Reading: Reading Comprehension passages
Writing: Writing Recommendations
Interpreting Visuals inputs
Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS **5 hours**

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

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

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

Vocabulary: Register specific – Incorporated into the LSRW tasks

Textbook

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

Reference Books

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
AM23C07	GENERAL INSURANCE	Theory	88	2	-	4

Preamble

- To understand the basic concepts and functions of General insurance.
- To enable the students to understand the claim settlements of various policies.

Prerequisite

- Gain basic knowledge in general insurance concepts

Course Learning Outcomes

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

CLO No	CLO Statement	Knowledge Level
CLO1	Recall the fundamental concepts of general insurance	K1
CLO2	Understand the various policies in general insurance	K2
CLO3	Identify the procedures and practices of claims management	K3
CLO4	Examine the protection against unforeseeable contingencies like damage and loss	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	M	S	M	L	M	L
CLO2	S	L	M	M	S	M
CLO3	S	S	S	M	S	S
CLO4	S	S	M	M	L	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

General Insurance: Introduction–***Principles of General Insurance***–General Insurance business (Nationalization) Act 1972 – ***General Insurance Corporation- Insurance Regulatory and Development Authority [IRDA]***–Constitution, objectives, duties and powers of IRDA– General Insurance councils and other laws relating to insurance business.

UNIT II (18 Hrs)

Marine Insurance: Introduction–Nature of Marine Insurance contract- ***Kinds of Marine Insurance policies***– Premium Calculation-Important clauses in Marine Policy-*__Marine losses and Abandonment *__. Fire Insurance: Introduction– Nature and uses of Fire Insurance Contract– Types of Fire Insurance policies – Fire Insurance Claims – Rate Fixation in FireInsurance.Specialized classes of General Insurance :***Industrial all risk insurance**-Aviation Insurance –Airline Insurance –Oil and gas Insurance.*

UNIT III (18 Hrs)

Motor Vehicle Insurance (both heavy and light vehicle) –Various plans–***Third party, Personal accident Insurance- Individual and Group***. Property Insurance–Burglary, Building, Engineering Insurance- Health Insurance- Introduction - Features of health policies –Group health insurance ***Classification of health insurance product***.

UNIT IV (17 Hrs)

Miscellaneous Insurance– ***Cattle Insurance***– Public Liability Insurance–Jeweller's Block polices– Bloodstock (horse) Insurance– Sports Insurance–***Fidelity Guarantee Insurance*** –Money Insurance –Baggage Insurance-***Pedal Cycle Insurance*-**Neon Sign Insurance –(Householder's Insurance –Banker's Blanket policies)-Special Contingency policy-Executive Travel Policy-Employer's Liability Policy.

UNIT V (18 Hrs)

Social Security through Insurance: **Pradhan Mantri Jeevan Jyoti Bima Yojana** (PMJJBY)- Pradhan Mantri Vaya Vandana Yojana(PMVVY)- Rashtriya Swasthya Bima Yojana- Pradhan Mantri Suraksha Bima Yojana–***Pradhan Mantri Jan-Dhan Yojana***- Auyshman Bharat & ***PM Fasal Bima Yojana**–**ULIPS***-Contingent Business Interruption Insurance.

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

Text Book

S.No	Author	Title	Publisher	Year and Edition
1	Dr.Periayasamy.P	Principles and Practice of Insurance	Himalaya Publishing House	2019

Reference Books

S.No	Author	Title	Publisher	Year and Edition
1	Dr. Aanchal Aggarwal & Dr. Nupur Arrora	Practice of General Insurance	JSR Publishing House	2021
2	Inderjit Singh, Ralvest Katyal,Sanjay Arora	Insurance Principles and Practices	Kalyani Publishers	2014

Skill Components

- Recent case studies are given to students related to motor and fire insurance and to find out the real compensation and their procedure.
- Students might be asked to collect the Insurance proposal forms and claim forms of various companies and can ask them to make a group presentation by highlighting its merits and demerits of it.
- Students might be asked to collect the checklist for various claims.
- Role play by the student like an agent to convince the customer for taking a policy

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning
- CourseDesigners
    1. Ms.Dharani.K, Assistant Professor
    2. Dr.K.Pavithra, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	CREDIT
AM23C08	FINANCIAL MATHEMATICS I	Theory	88	2	-	4

Preamble

- To provide grounding in interest rates and their simple applications and to exhibit howinterest rates or discount rates may be expressed in terms of different time periods.
- To concentrate on understanding the concepts of accumulation and present value of annuities.

Prerequisite

- Basic Knowledge in Financial terms

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Recall the concepts of different interest rates for a single sum of money or a series of cash flows.	K1
CLO2	Illustrate how to take into account the time value of money using the concepts of compound interest and discounting	K2
CLO3	Make use of the applications of real and money interest rates.	K3
CLO4	Categorize and use the more important compound interest functions, including annuities certain	K4

Mapping with Programme Learning Outcomes

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

S-Strong M- Medium L-Low

Syllabus

UNIT I (17 Hrs)

Principles of Actuarial Modeling*: Models-Why models are used –How Models are Used-Modeling- the benefits and limitations-*Stochastic and deterministic models* - Discrete and continuous state spaces and time sets – scenario – based and proxy models – suitability of a model Time value of money-Interest **-Simple Interest- Compound Interest, accumulation** factors – The Principle of consistency –Present values -Discount rate **-Simple Discount-Compound discount**

UNIT II (18 Hrs)

Nominal Rates -nominal rate of interest and discount- accumulating and discount using nominal interest and discount rates - The **force of Interest—**Accumulating and discounting using using force of interest –Derivation **- Relationships between effective, nominal and force of interest rates**. Force of interest as a function of time -present value –Applications of force of interest

UNIT III (18 Hrs)

Real and money interest rates **- Deflationary conditions - Usefulness of real and money interest rates.** Discounting and accumulating **-** Present value of cash Flows-Discrete cash flows-Continuously payable cash flows (payment streams) – valuing cash flows: constant interest rate – payment streams – sudden changes in interest rate -Interest income.

UNIT IV (17 Hrs)

Level of Annuities –Introduction -Present Values and accumulation of Annuities payable continuously- Present Value of Annuities where payments are increasing continuously and payable continuously- ***Present Value of Annuities where payments and interest both are varying continuously***.

UNIT V (18 Hrs)

Introduction -* **Deferred annuities*** - Annual payments (arrear and Advance) – Continuously payable annuities –Annuities payable *p*thly-Non- integer value of n- Increasing annuities-Annual payments (arrear and Advance) - **Varying annuities**-Annual Payments - Continuously Payable annuities- **Decreasing payments**-Special Cases: Irregular Payments-Compound increasing rates.

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

Text Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	IFOA	CM1 Actuarial Mathematics	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries	2019

Reference Books:

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	McCutcheon, J.J.Scott-William F	An Introduction to Mathematics of Finance	Oxford, Butterworth-Heinemann	2015
2.	Eugene Don andJoel Lerner,W.Taylor	Basic Business Mathematics	Schaum's Outline Series, McGraw Hill	2015

Skill Components

- Express how a compound interest model can be used to represent the effect of investing asum of money over a period.
- Discount and accumulate a sum of money or a series (possibly infinite) of cash flows to anypoint in time at different interest rates.
- Demonstrate a knowledge and understanding of real and money interest rates.

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning.

Course Designers

1. Mr.Jennifer.A,Assistantt.Professor
2. Ms.A.Divya, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	CREDIT
AM23A05	ACTUARIAL STATISTICS-I	Theory	73	2	-	4

Preamble

- To impart the students with knowledge in the concepts of Probability Distributions.
- To define and introduce the concept of Sampling and statistical Inference.
- To focus on the understanding and implementation of Data Analysis.

Prerequisite

Gain basic knowledge in Statistical tools

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall and classification of variables according to their properties andimplications.	K1
CLO2	Sampling and defining the nature of variables for statistical testing andformulation of distributions.	K2
CLO3	Estimating and analyzing the variables and their distributions, defining theerrors associated.	K3
CLO4	To infer and make conclusive decisions for the results obtained after testing.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	M	M	S	S	S
CLO2	L	L	M	S	S	S
CLO3	L	L	M	S	M	M
CLO4	M	S	L	S	M	L

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (DL15 Hrs)

Probability distributions-key factors of discrete and continuous distributions- ***Poisson Process***(CS1 Problems Only).

UNIT II (DL14 Hrs)

MGF of a random variable- ***MGF series**, **formula for moments*** - CGF and properties ofMGF and CGF (CS1ProblemsOnly)

UNIT III (DL15 Hrs)

Joint Distributions - Expectations of functions of two variables – ***Convolutions*** - Using generating functions to derive distributions of linear combinations of independent random variables.(CS1ProblemsOnly)

UNIT IV(DL14 Hrs)

Conditional Expectation – *Central limit theorem*-normal approximation-continuity corrections and comparing stipulatedsamples. (CS1ProblemsOnly**)**

UNIT V (DL15Hrs)

Samplingand statistical inference- sample, population- sampling distributions- *usage of the test statistic*.Point estimation: Method of moments - Method of maximum likelihood – *Unbiasedness*.

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

Text Books

S.No	Author	Title of the book	Publishers	Year and Edition
1.	Institute and Faculty of Actuaries.	CS 1 Actuarial Statistics I(Combined Materials Pack for exams-2019)	The Actuarial Education Company.	2019

Reference Books

S.No	Author	Title of the book	Publishers	Year and Edition

1.	S.C.Gupta and V.K.Kapoor	Fundamentals of Mathematical Statistics	Sultan Chand & sons	2014
2.	S.P.Gupta	Statistical Methods	Sultan Chand & sons	2015

Skill Components

- To develop and know the different distributions and their CGF and MGF and their behavior.
- To extensively apply the Sampling Techniques and arrive at Statistical Inferences.
- To learn the Estimation of a data and do Data analysis.
- To arrive at conclusions and give favorable outcome.

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers

1. Dr.Sreemathi, Assistant.Professor
2. Mrs.M.Shobana, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	CREDIT
AM23A06	MATHEMATICAL BASIS OF LIFE ASSURANCE	Theory	73	2	-	4

Preamble

- To impart the students with knowledge about the Life Assurance Products.
- To define the methods of Valuation of the products and the risk involved
- To focus on the understanding of the life products valuation and calculations involved init.

Prerequisite

- Gain basic knowledge in Mathematical concepts

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To Familiarize with the Life Assurance Products and their Valuations	K1
CLO2	To identify and learn reserving and valuation methods	K2
CLO3	To implement techniques and test the assurance data	K3
CLO4	To apply special additions and adjustments for accurate calculation and inference	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	M	M	S	S	S
CLO2	L	L	M	S	S	M
CLO3	L	L	M	S	M	M
CLO4	M	M	S	L	M	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs)

Life insurance Products-*__Money back Products*__-*__Annuity Products*__–Office Premiums-Adequacy and consistency of premiums(Related Simple problems to the topics mentioned)

UNIT II (15 Hrs)

Policy Values-Kinds of policies and their values-Problems associated with the policy values – Retrospective and Prospective approach-*__Alteration and Surrender of the policy values*__.

UNIT III (15 Hrs)

Data for Valuation-***Valuation Methods***-Net premium method-Modified Net Premium Method- Gross Premium Method- Gross Premium Bonus reserve- ***Problems associated with the methods of valuation***-Estate and Trading Profits.

UNIT IV(14Hrs)

Special Reserves and adjustments- Surplus and its distribution- ***Revisionary bonus System***.

UNIT V (14 Hrs)

Asset Share and applications of asset share-Surrenders and alterations.

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

Text Books

S. No	Author	Title of the book	Publishers	Year and Edition
1.	Ajay Kumar Srivatsava & Gorakh Nath Agarwal-FIAI	IC-81 Mathematical Basis Of Life Assurance	Insurance Institute of India	2014

Reference Books

S. No	Author	Title of the book	Publishers	Year and Edition
1.	Alka Mittal ,S.L.Gupta,S .	Principles of Insurance and Risk Management	S.Chand & Sons	2010
2.	M.N.Mishra and Dr.S.B.Mishra	Insurance Principles and Practice	S.Chand and CompanyLtd	2011

Skill Components

- To know the various Life assurance products and learn how to maintain adequacy of fundsfor the same.
- To know the policy values and methods of valuation.
- Apply the adjustments required in the policy values
- The concepts of asset share to be applied and risks involved to be studied

Pedagogy

- Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning.

Course Designers

1. Mrs.M.ShobanaAssistant.Professor
2. Dr.K.Pavithra, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
CS23SBGP	SBS I - Gen-AI	Theory	44	1	-	3

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	M	S	M	S

S- Strong; M-Medium

SBS I: Gen-AI - CS23SBGP (45 Hrs)

Unit 1: Introduction to Gen AI (9 hours)

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

Hands-on Activity: Exploring AI Tools

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

Unit 2: Basic AI Concepts (8 hours)

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

Hands-on Activity: Simple AI Projects

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

Unit 3: AI in Practice (9 hours)

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

Hands-on Activity: Text and Image Projects

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

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

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

Hands-on Activity: Productivity and Creativity

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

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

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

Hands-on Activity: Trends in Gen AI

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

Pedagogy

- Demonstration of AI Tools, Lectures and Case studies.

Course Designer

1. Mrs. S. Ponmalar, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	CREDIT
NM23DTG	DESIGN THINKING	THEORY	30	-	-	2

Preamble

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Understand the concepts of Design thinking and its application in varied business settings	K1
CLO 2	Describe the principles, basis of design thinking and its stages	K2
CLO 3	Applydesign thinking process in problem solving	K3
CLO 4	Analyze the best practices of design thinking and impart them in business and individual day to dayoperations.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO 1	S	M	M	S	S
CLO 2	M	S	S	M	M
CLO 3	S	S	S	M	S
CLO 4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT – 1 (6 Hours)

Design Thinking Overview: Introduction to Design Thinking and Design ResearchStrategies -Design Thinking Skills

UNIT – II (6Hours)

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

UNIT – III (6 Hours)

Empathize: Definition - Listen & Empathize with he Customers and / or Users – Tools and Techniques

UNIT – IV (6 Hours)

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

UNIT – V (6 Hours)

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

Text Book

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

Reference Books

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23C09	FINANCIAL MATHEMATICS II	THEORY	103	2	-	5

Preamble

- To impart a fundamental skill in constructing loan schedule.
- To understand the procedure related to Financial instruments Valuation.
- To expose knowledge and the ability to measure the investment performance of a fund.
- To enlarge the idea of interest rates that varies by term and stochastic interest rates.

Prerequisite

- Basic Knowledge in financial mathematics.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the generalized cash-flow model to describe financial Transactions and to define an equation of value	K1
CLO2	Understand the relation between a present value, asset of cash flows and interest, as well as understand the interest rate risk	K2
CLO3	Apply financial valuation concepts to practical situations such as in investment project appraisals or in financial markets	K3
CLO4	Analyze and assess the principles underlying the evaluation of the main securities that are available in the financial markets	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	M	M	S	M	S
CLO2	M	S	M	S	S	S
CLO3	L	M	S	M	M	S
CLO4	L	M	M	S	M	M

S-Strong-M-Medium-L- Low

Syllabus

UNIT I (21 Hrs)

Equations of Value- Introduction- **The equation of value and the yield on a transaction-The theory**- Solving for an unknown quantity(Security S, Present value (P), Amount of a payment (D or R), Timing of a payment (n), interest rate (i))- Example applications- Uncertain payment or receipt- **Probability of cash flow**- Higher discount rate

UNITII (21 Hrs)

Loan Schedules- Introduction -**Calculating the capital outstanding**- Introduction- The theory: Prospective loan calculation- **Retrospective loan calculation**. Calculating the interest and capital elements- The loan schedule- Installments payable more frequently than annually.

UNITIII (20 Hrs)

Project Appraisal- Introduction- Accumulated value- **Net present values**- **Internal rate of return**-Payback periods.

UNITIV (20 Hrs)

Fixed-interest securities- Calculating the price and yield- Notax- Income tax- **Capital gains tax**- Capital gains test-Finding the yield where there is capital gains tax. Optional redemption dates-**Uncertain income securities**- Equities- Property.

UNITV (21 Hrs)

Term structure of Interest rates-Discrete-time rates: Discrete-time spot rates-Discrete-time forwardrates-Continuous-timerates: Continuous-timespotrates-Continuous-timeforwardrates-Instantaneous forward rates-**Theories of the term structure of interest rates-Why interest rates vary over time**-The theories – expectations theory – Liquidity- preference- Market segmentation-Yields to maturity-**Par yields.**

Text books

S. No	Author	Title of the book	Publishers	Year and Edition
. 1	IFOA	CM1Actuarial Mathematics	The Actuarial Education Company onbehalfoftheInstituteandFaculty of Actuaries	2019
	Chapters:3(PageNo:1-12),10,11,12,13,14			

Reference Books

S. No	Author	Title of the book	Publishers	Year and Edition
1	McCutcheon,J.J. Scott-William F	An Introduction to MathematicsofFinance	Oxford, Butterworth-Heinemann	2015
2	Eugene Donand Joel Lerner,W.Taylor	Basic Business Mathematics	Schaum's Outline Series,McGrawHill	2015

Skill Components

- Illustrate how duration and convexity of a cash flow sequence may be used to estimate the sensitivity of the value of the cash flow sequence to a shift in interest rates.
- Depict how an equation of value can be adjusted to allow for uncertain receipts or payments.
- Tocalculateascheduleofrepaymentsunderaloanandidentifytheinterestandcapital components of annuity payments

Describe in the form of a cash **Course Designers**

1. Dr. K. Pavithra, Assistant Professor
2. Dr. M.Shobana, Assistant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C10	BUSINESS FINANCE	THEORY	73	2	-	4

Preamble

- To understand the concepts of business finance and their applications in managerial decision-making.
- To analyse the short-term and long-term decision-making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

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

Unit II (15 Hours)

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

Significance – Classification of Cost–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital.

Unit III (15 Hours)

Capital Structure: Introduction – Importance – Factors Determining the Capital Structure***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach***. **Leverage**: Meaning – Types of Leverage – Impacts of Financial Leverage – Integration of AI for Trading and Equity.

Unit IV (15 Hours)

Capitalisation: Concept – Need- Theories of Capitalisation – ***Fair capitalization – Over**

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

Unit V (14 Hours)

Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques. **Dividend Policy**: Determinants of Dividend Policy – ***Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance*****and** Irrelevance - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies**.**

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

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

Text Book

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

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15th Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belongs to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Course Designers:

1. Dr. B. Thulasipriya, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23A07	ACTUARIAL STATISTICS II	THEORY	73	2	-	4

Preamble

- To present the fundamental basis for many other areas in the mathematical sciences including statistics, modern optimization methods and risk modeling.
- To impart knowledge to the students on the concepts of statistical methods of testing and drawing inferences.
- To define and introduce the concept of Testing and Decision Making.
- To focus on the understanding and implementation of Data Analysis.

Prerequisite

- Basic Knowledge in Actuarial statistics.

Course Learning Outcomes

On the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO1	**C**lassification of Data variables into Class Intervals according to their properties.	K1
CLO2	Testing Data variables and statistics for meaningful Interpretations.	K2
CLO3	Estimating and analysing the variables and their distributions, defining the errors associated and correlating the variables along with their classification of the losses assessed into loss Distributions.	K3
CLO4	To infer and make conclusive decisions for the results obtained after testing and define prior and Posterior implications.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO 1	S	M	S	L	M	M
CLO 2	L	M	S	S	M	L
CLO 3	S	M	S	L	M	M
CLO 4	S	S	L	M	L	L

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs)

Confidence Interval- Derivation of confidence intervals- **Confidence Intervals for Normal distribution** - Confidence Intervals for binomial and Poisson parameters - **Confidence Intervals for two sample problems** - paired data (simple problems from CS I)

UNIT II (14 Hrs)

Hypothesis testing- Null and alternate hypothesis-Test statistic- **type I and type II error-likelihood ratio**- critical region - level of significance-probability value and Power of a test-Applications to Normal, Poisson, Binomial and paired data. (Simple problems from CS I)

UNIT III (15 Hrs)

Data analysis- Bivariate Correlation Analysis - Multivariate Correlation Analysis. **Linear Regression** – Simple bivariate linear model – **Full normal model and inference**. (simple problems from CS I)

UNIT IV (14 Hrs)

Generalised Linear models - **Exponential family** – Linear Predictor – **Link functions.** (simple problems from CS I)

UNIT V (15 Hrs)

Estimation- Bayes theorem- **Bayesian estimation vs classic estimation**-likelihood function-

prior and Posterior distribution- **relationship between prior and Posterior** – **conjugate distributions, uninformative prior distributions and loss distributions.** (Simple problems from CS I)

Text Books

S. No	Author	Title of the book	Publishers	Year and Edition
1.	-	CS 1 Actuarial Statistics I (Combined Materials Pack for exams -2019) (From Chapter 8)	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries.	2019

Reference Books

S. No	Author	Title of the book	Publishers	Year and Edition
1.	S.C.Gupta and V.K.Kapoor	Fundamentals of Mathematical Statistics	Sultan chand& sons	2014
2.	S.P.Gupta	Statistical Methods	Sultan chand& sons	2015

Skill Components

- To assign Confidence interval for single and double sample distributions.
- Test the Hypothesis according to the CI's
- Plot the Regression and Correlation concepts of data analysis in the Insurance field.
- Identify the difference between the Bayesian methods and classical methods of estimation and analysis of insurance claims.
- Learn the loss distributions and their applications in the Insurance Calculations.

Course Designers

1. Dr. M.Shobana, Assistant Professor
2. Mrs. A. Jeniffer, Assistant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23A08	ACTUARIAL ASPECTS OF PRODUCT DEVELOPMENT	THEORY	73	2	-	4

Preamble

- To familiarize the students with the concept and process involved in designing insurance products and also setting assumptions.
- To provide the students with an understanding of pricing insurance products and the various factors that influence pricing and determination of premium rates.
- To develop skills to effectively apply actuarial techniques in various steps of product design and pricing

Prerequisite

- Basic Knowledge in Insurance.

Course Learning Outcomes

On the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO1	To familiarize the Insurance products and their attributes.	K1
CLO2	To learn Pricing and its calculation methods.	K2
CLO3	To implement Premium Calculation techniques and apply the reinsurance concept.	K3
CLO4	To Solvency Margin and reserving adjustments for accurate calculation and inference.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO 1	S	M	S	L	M	M
CLO 2	L	M	S	S	M	M
CLO 3	S	M	S	L	M	M
CLO 4	S	S	L	M	L	L

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 Hrs)

Insurance product- Definition- Attributes- **Parties involved in insurance product transactions**- Product design- Why product design- Factors affecting product design-**Role of regulations in product design.**

UNIT II (14 Hrs)

Pricing of Products: Meaning of price and premium-**Methods of pricing and price determination**- Components of premium-**Issues in determining premium**- Regulatory influences on pricing.

UNIT III (15 Hrs)

Interest Rate: Assumptions setting process- **Importance of interest rates in calculation of premiums**-Concept of interest rates- Determination of interest rates-A simple example- **Interest rate risk.** Mortality and Morbidity Rates: Reasons for use of parameters- Mortality and morbidity rates-**Determining mortality and morbidity rates**-Experience analysis- Mortality or morbidity experience studies.

UNIT IV (15 Hrs)

Persistency/Withdrawal Rates: Reasons for use of persistency-Withdrawal Rates- **Determining**

withdrawal rate- Withdrawal experience analysis- A Simple example- Withdrawal risk. Commission Rates: **Importance of commission rates**- Understanding the concept of commission rates- Determining commission rates.

UNIT V (14 Hrs)

Reinsurance Support: **Meaning and need for reinsurance**- Types of reinsurance arrangement- **Regulation on reinsurance.**

Text Books

S. No	Author	Title of the book	Publishers	Year and Edition
1.	NA	IC-92 Actuarial Aspects of Product Development	Insurance Institute of India	2016
	Chapters – 1,2,3,5,7,8,9,10,10B,12,13			

Reference Books

S. No	Author	Title of the book	Publishers	Year and Edition
1	Alka Mittal , S.L.Gupta,S.	Principles of Insurance and Risk Management	S. Chand & Sons	2014
2	M.N.Mishra and Dr.S.B.Mishra	Insurance Principles And Practice	S.Chand and Company Ltd	2016

Skill Components

- To understand different insurance products and how the products are developed.
- To analyze how premium amount is fixed for the life insurance Policies.
- To understand the different rates used for premium fixation for insurance products.
- Demonstrate how reinsurance can save insurers from grave consequences.

Pedagogy

Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment,Activity based learning.

Course Designers

1. Dr.M.Shobana ,Assistant Professor
2. Dr..D.Sreemathi, Assistant Professor

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

Ignite Course

Course Learning Objectives

1	Inspire; develop entrepreneurial mind-set and attributes; entrepreneurial skill sets for venture creation and intrapreneurial leadership
2	Apply process of problem-opportunity identification and validation through developing a macro perspective of the market, industries and customers while using design thinking principles.
3	Understand and analyse Customer and Market segmentation, estimation of Market size, Customer personae development and validation
4	Understand and Initiate Solution design, Prototyping for Proof of Concept. Understand MVP development and validation to determine Product-Market fit

5	Craft initial Business and Revenue models, financial planning and pricing strategy for profitability and financial feasibility of a venture. Understand relevance and viability of informal and formal funding with respect to different business models.
6	Understand and develop Go-to-Market strategies with a focus on digital marketing channels.
7	Understand and apply story telling skills in presenting a persuasive and defensible Venture Pitch.

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

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

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

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

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

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

Core Teaching Tool: Founder Case Studies – Sama and 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 the Future,
5. Simon Sinek (2011) Start With Why, Penguin Books limited
6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business
7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited

8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies
9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big
10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
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 BudgetBudgetary 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%

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

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IVedition

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, 21st Edition
2	Dr. Maheswari S. N & Dr. S. N. Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H. P	Management Accounting	Margham Publications	2020, VIII Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar**Skill Components**

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

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. G. Indrani - Department of Commerce

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

Preamble

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

Prerequisite

- No prerequisite Knowledge required

CourseLearning 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***. Computation of total income and tax liability- Assessment of Individuals. Old regime vs New regime. **Assessment: Procedure for Assessment. Filing of Return – Due Dates of Filing – Voluntary Filing. Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e- PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). **

Distribution of Marks - Theory 20% and Problems 80%

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

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 Edition

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 Edition
2	Mehrothra	Income Tax and Practice	Sultan Chand & Sons	Current Edition

Pedagogy

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

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.

Course Designers

1. Dr. B. Thulasipriya– Department of Commerce
2. Dr. S. Sujatha - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	Credit
AM23C13	LIFE CONTINGENCIES I	THEORY	73	2	-	4

Preamble

- To formulate the students to understand the basic concept of life table and insurance.
- To provide students with an understanding of the mathematical concepts and techniquesthat is used to model and value cash flows contingent on survival and death.

Prerequisites

- Concept of life table and its functions

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Recall the concepts of life table, assurances & annuities.	K1
CLO2	Understand the life table functions and express the probabilities in Terms of life table functions for Assurance and Annuity contracts.	K2
CLO3	Apply the fundamental techniques used to value cash flows involving death, survival and other similar contingent events	K3
CLO4	Analyze calculations relating to assurances, annuities and with-profitpolicies	K4

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	L	S	M	S	S
CLO2	L	L	S	S	S	S
CLO3	L	L	S	M	S	S
CLO4	L	L	S	M	S	S

S-Strong M-Medium L-Low

Syllabus

UNIT I **15 Hrs**

Life table – ***Constructing a Life table*** - Life time random variable - Life table functions at non-integer ages - Evaluating probabilities without use of the life table - ***Select mortality*-** Constructing select and ultimate life tables

UNIT II **14 Hrs**

Life Assurance contracts - ***Types of Insurance Contracts***. Discrete Assurance Contracts: Introduction- Present value random variable, Expected present value and Variance of the present value random variable of Whole life assurance contracts, ***Term assurance contracts***, Pure endowment contracts, Endowment assurance contracts , Deferred assurance benefits.

UNIT III **15 Hrs**

Continuous Assurance Contracts: Introduction- Benefits payable immediately on death: Present value random variable, Expected present value and Variance of ***Whole life assurance***, Term assurance, Endowment assurance. ***Claims acceleration approximation*- further Approximation** - Evaluating means and variances using select mortality- Evaluating assurance benefits.

UNIT IV **15 Hrs**

Life annuity contracts- Present value random variable, Expected present value, Variance of the present value random variable of *__Whole life annuities*__ (arrears and advance), Temporary annuities (arrears and advance), *__Deferred annuities*__, Deferred annuities-due, Guaranteed annuities (arrears and advance) , Continuous annuities, Evaluating means and variances using select mortality- Evaluating annuity benefits.__*Expected present values of annuities payable *m* times each year**__- Expected present values under a constant force of mortality

UNIT V **14 Hrs**

Variable payments- *__Payments varying at a constant compound rate**__- Payments varyingby a constant monetary amount: Whole life assurance- Term assurance- Endowment assurance- *__Decreasing term assurance**__- Increasing assurances payable immediately on death- Whole life annuity payable annually in arrears- Whole life annuity payable annually in advance- Temporary annuities- Annuities payable continuously. Conventional with-profits contracts- (*__Types of bonus__)*

*Self Study

Text Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	IFOA	CM 1 Actuarial Mathematics	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries	2019
	Chapters : 3 (Pg.No: 13-17), 15, 16, 17,18,19			

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	Bowers, Newton Let al.–	Actuarial Mathematics	-	2015 2nd ed
2.	Neill, Alistair. – Heinemann	Life contingencies		2010

Skill Components

- Develop formulae for the means and variances of the payments under various assurance and annuity contracts
- Understand and use the relations between assurance and annuity factors using equation of value, and their select and continuous equivalents.
- Illustrate the procedure of conventional with-profits contracts, in which profits are distributedby the use of regular reversionary bonuses, and by terminal bonuses.
- Examine mathematical techniques used to model and value cashflows which are contingenton mortality risks.

Pedagogy

***** Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Cpurse Designers

1. Dr. M.Shobana, Assistant Professor
2. Dr.D.Sreemathi, Assistant Professor

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

Preamble

- To acquire knowledge on the Indian financial system.
- To understand about capital market and money market operations.
- To know about the merchant banking, venture capital, derivatives and leases.

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the Indian Financial System.	K1
CLO2	Understand about capital market and money market operations	K2
CLO3	Demonstrate the secondary market operations in detail	K3
CLO4	Critically analyse and apply the recent trends in the financial system	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;

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. Securitisation of assets – Mechanics of Securitisation -Utility of Securitisation – Securitisation of India.

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

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	2020, 11th Ed.

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, 5th Ed.

2.	Bhole .N	Financial Institutions& Markets	Tata McGraw-Hill Education	2017, 6th Ed.

Pedagogy

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

Skill Components

- 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. G. Deebikaa – Department of Commerce
2. K. Pavithra – Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AM23E01	**RESEARCH METHODOLOGY**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

- To understand the objectives of Research.
- To know the tests of significance and preparation of report
- To gain a working knowledge in Research methodology

Prerequisites

- Basic knowledge in Report of research

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the various concepts of research and its process	K1
CLO2	Identify the different sampling methods and techniques	K2
CLO3	Analyze the preparation of interpretation and report writing	K3
CLO4	Interpret the significance of hypothetical measures	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

UNIT I **14 Hrs**

Introduction Meaning and Definitions of Research, Objectives of Research, Qualities of good researcher –Types of research –Research process- **Research Problem**: Identification and formulation, criteria for good research problem. Research Design-Components of Research Design- Role of Artificial Intelligence in Modern Research.

UNIT II **15 Hrs**

Sampling –**Methods and technique**–Sample size –Sampling error –Steps in sampling - criteria for good sample design - **Types of sample designs** –**Tools of data collection** –Interview schedule– Questionnaire. Interview schedule -Types- Observation, interview and mailed questionnaire. Pilot study and final collection of data-editing-and tabulation of data- Applications of AI in Data Collection, Analysis, and Interpretation.

UNIT–III **14 Hrs**

Hypothesis:-meaning-sources–Types-Measurement-meaning-need- Errors in measurement-Types of scales - scale construction techniques -Tests of sound measurement Techniques of measurement - scaling Techniques - meaning -Types of scales - scale construction techniques.

UNIT–IV **15 Hrs**

Measures of Central tendency and dispersion- **Standard deviation**–Correlation–Test of significance–**t-Test and F- Test,** test of significance for attributes analysis of variance (ANOVA)–**Chi-square test**.(Simple Problems only)

UNIT–V **15 Hrs**

Interpretation - meaning - Techniques of interpretation - **Report writing**:- Significance - Report writing:- Steps in report writing - Layout of report - **Types of reports** - Precautions for writing report - Norms for using Tables, charts and diagrams – (Appendix:-norms for using Index and Bibliography)*

* **Self Study**

Distribution of Marks: Theory 80% and Problems 20%

Text Book

S. No.	Author name	Title of the Book	Publisher	Year and Edition
1	C.R.Kothari,GauravGarg	Research Methodology	New Age International Publishers	2015,4thEd.

Reference Book

S.No.	Author/s	Title ofthe book	Publishers	Year and Edition
1	R.Panneerselvam	Research Methodology	PHI Learning Pvt.Ltd.	2014,2nd Ed.
2	Donald Cooper	Business Research Methods	McGraw-Hill, 2013	2013,12th Ed.

Skill components

- To gain research knowledge and application of various research tools and teachers.
- Helps in enhancement of report writing
- To improve the methods of research study knowledge
- Use of various test in research field that implement in the project.

Pedagogy

Lecture, Board, PPT Presentation, Quiz, Group Discussion, Seminar, Assignment, Activity basedlearning.

Course Designers

1. Dr.M.Shobana, Assistant Professor
2. Mrs. K.Janci Jenitha , Assistant Professor

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

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	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;

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 decisions**__ - Dealing with risk and uncertainty in decision making.

Unit IV **15 Hrs**

*__Budgeting and Control*__: Budgetary systems and types of budget - *__Quantitative analysis in budgeting Standard costing*__ - *__Material mix and yield variances*__ - __*Sales mix and quantity variances**__ - Planning and operational variances

Unit V **14 Hrs**

*__Performance Measurement and Control*__ Performance management information systems - *__Sources of management Information*__ - *__Management reports*__ - Performance analysis in private sector organizations - *__Divisional performance and transfer pricing*__ - *__Performance analysis in not*__- for - profit organizations and the public sector - *__External considerations*__ and behavioral aspects

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

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

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1	Performance Management(ACCA),- Kaplan Publishing			Current Edition

Books for References

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

Pedagogy

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

Skill Components

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

Course Designers

1. Dr. G. Kavitha– Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce.

ADVANCED LEARNERS COURSE - SELF STUDY PAPER

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM23AC1	UNDERWRITING AND CLAIM MANAGEMENT	THEORY	SELF STUDY			5*

Objectives

- To understand the fundamentals of Underwriting.

Syllabus

UNIT I

Underwriting Management-Meaning and Fundamentals of Underwriting–Underwriting Policy, Sources of Underwriting Information-Classes of Business-Product Design - Risk Assessment and Selection Criteria – Underwriting of Life Insurance–Underwriting of General Insurance.

UNIT II

Underwriting and Pricing of Product, Assessment and Management of Exposure Perils and Clause of Insurance Policies, Operational Control - Use of Actuarial Data in Pricing – Reinsurance and Its Role in Underwriting.

UNIT III

Claim Management–Concept and Classification of Claim –Essential Elements of Claim – Claim Procedure– Role of Insured and Insurer in Claim Management Claim Settlement and its Significance- Fraud Detection in Claims – Documentation and Investigation Processes.

UNIT IV

Nature of Claim for Various Classes of Insurance–Dispute, Litigation and Arbitration- Insurance Ombudsman. Role of Alternative Dispute Resolution (ADR) Methods – Regulatory Framework Governing Insurance Claims – Consumer Protection in Insurance Claims.

UNIT V

Trends in Claim – Role of IT in Claim Settlement – Customer Service – Quality Aspect – Insurance Business and Claim Management in Other Countries.

Text Books

S.No.	Author/s	Title of the book	Publishers	Year & Edition
1	George E.Rejda	Principles of Risk Management and Insurance	Sultan Chand & sons	2010 Edition

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year & Edition
1	Scott Harington	Risk Management andInsurance	Tata Mc graw hill,	2012 8th edition

Course Designers

1. Dr. D.Sreemathi Assistant Professor
2. Dr.N.Bhuvaneswari Assistant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23AC2	INTRODUCTION TO INTERNATIONAL BUSINESS	THEORY	SELF STUDY			5*

Objectives

To provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate.

UNIT I

IB an overview – Reasons for International Business-Types of International Business- Constraints of International Business-.International Business Orientation – International Commercial Terms- Modes of Entry into International Business – Benefits and Risks of International Business Expansion.

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. Role of International Institutions in Globalisation – Challenges of Globalisation in Developing Countries.

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. Make in India and Foreign Direct Investment (FDI) – India's Trade Agreements – Recent Trends in India's Export-Import Performance.

Text Book

Sl. No.	Author(s)	Title oftheBook	Publisher	Year and Edition
1	Francis Cherunilam	International Business - Text and Cases	PHI Learning Private Ltd	2014

Reference Books

S.No	Author(s)	Title oftheBook	Publisher	Year and Edition
1	Charles W L Hill & Arun Kumar Jain	International Business: Competing in the Global ma rket place	McGraw Hill Education India Pvt Ltd	2014
2	C.B.Gupta	International Business	Sultan Chand & 5Sons.	2014
3	Rakesh Mohan Joshi	International Business	Oxford University press India	2009

Course Designers

1. Dr.M.Shobana, Assistant Professor
2. Dr.D.Sreemathi, Assistant Professor

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

Preamble

To enable the students

- 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;

Syllabus

1. Levels of measurement of scales
    a. Nominal level
    b. Ordinal level
    c. Scale level
2. Entering variables and data and validating data
    d. Entering variables and assigning attributes
    e. Entering data for each variable
    f. 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, Department of Commerce
2. Dr. A. Amudha, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM21CS1	CYBER SECURITY I	Theory	30	-	-	Grade

Preamble

This course introduces fundamental concepts of Cyber Security in the digital era. It provides the knowledge of cybercrimes, cyber laws and also the security of digital devices. It helps to do secure digtal transactions and safe usage of social media.

Syllabus

Unit I **6 Hrs**

Principles of Cyber security: Introduction to Cyber security - Defining cyberspace - Architecture of cyberspace - Communication and web technology - Internet infrastructure for data transfer and governance - Regulation of cyber space - Concept of Cyber security - Issue and challenges of cyber security.

Unit II **6 Hrs**

Cyber Crime: Introduction to Cybercrime - Classification of Cyber-crimes – Cyber-crime against women and children – Financial frauds - Social engineering attacks – Malware - Zero day and zero click attacks.

Unit III **6 Hrs**

Cyber Law: Cyber Criminals modus-operandi – Reporting of cybercrimes – remedial and mitigation measures – Legal perspective of cybercrime– IT Act 2000 and its amendments – Organization dealing with cybercrimes and cyber security in India.

Unit IV **6 Hrs**

Social Media Security: Introduction to social network – Types of social media – Social media platform – Hashtag – Viral content – Security issues related to social media. – **Cyber Security tools:** N map – Introduction to Nmap – Nmap scan types- Nmap command list.**Digital Transaction:** Introduction to digital payments – Components of digital payments – Modes of digital payments – Banking cards – UPI (Unified Payment Interface) – e-Wallets. (Aligned 90% with UGC)

Unit V **6 Hrs**

Digital Devices Security: End point device and Mobile phone security – Password policy – Security patch management – Data backup – Device security policy – Cyber security best practices. Installation and configurtion of Computer Anti-Virus.

Case studies: Illustrations of Financial frauds – Digital Signature. Prepare a checklist for secure net banking

Reference books

1. Raef Meeuwisse , Cybersecurity For Beginners, Lulu Publishing Services,2nd Edition,2017
2. Scott Augenbaum, The Secret to Cybersecurity-A Simple Plan to Protect Your Family and Business from Cybercrime , Forefront Books Publisher,2019
3. SumitBelapure and Nina GodBole, Cyber security understanding cyber crimes computer forensics and Legal perspectives, Wiley India Pvt Ltd, 2011
4. Christopher Hadnagy, Social Engineering: The Science of Human Hacking,Wiley Publisher, 2nd Edition,2018
5. Pavan Duggal, Artificial Intelligence, Cybercrimes & Cyberlaw,2018
6. Joe Gray, Practical Social Engineering: A Primer for the Ethical Hacker, 2022 Security in the digital age: social media security threads and vulgarabilities by Henry A. Oliver, Create Space Independence publishing platform.

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C14	COST ACCOUNTING	THEORY	88	2	-	4

Preamble

- To provide an in-depth study of the Cost Accounting Principles and Techniques for Identification, Analysis and Classification of Cost Components
- To Explain the Basic Concepts and Processes in Determination of Cost of Products and Services
- To Facilitate Managerial Decision-Making Process

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Know the areas of Application of Costing Techniques.	K1
CLO2	Understand and Explain the Conceptual Framework of Cost Accounting	K2
CLO3	Apply the Concept and Role of Cost Accounting in the Business Management of Manufacturing and Non-Manufacturing Companies	K3
CLO4	Analyze in detail on Cost Ascertainment	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Cost Accounting – Definition, Meaning & Scope – ***Relationship of Cost Accounting with Financial Accounting and Management Accounting** – **Methods of Costing*** – Cost Analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an Aid to Management – Limitations and Objections Against Cost Accounting - Reconciliation of Costs and Financial Accounts.

Unit II (18 Hrs)

Materials – Purchasing of Materials, ***Procedure and Documentation Involved in Purchasing*** Requisitioning for Stores – ***Techniques of Materials Control*** - Maximum, Minimum & Re-ordering Levels – Economic Order Quantity – Perpetual Inventory. Methods of Valuing Material Issues - FIFO, LIFO, Simple and Weighted Average methods.

Unit III (18 Hrs)

Labour – ***concept and treatment of Idle Time - Control Over Idle Time*** – Labour Turnover- Methods of wage payment - Time Rate, Piece Rate, Taylor's Differential piece rate, Merrick's Multiple piecerate – Incentive Methods - Halsey & Rowan Plan – Group Incentive Scheme

Unit IV (18 Hrs)

*__Classification of Overheads*__ - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments - Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method - Absorption of Overheads and Computation of Machine Hour Rate. *__Activity Based Costing*__

Unit V (17 Hrs)

__Process Costing – Features*__ – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal ProcessLoss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) – *__Accounting for Joint and By-products*.__

Distribution of Marks: Theory 20% and Problems 80%

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

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprint 2018

Books for Reference

S. No	Authors	Title	Publishers	Year and Edition
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2015 Edition
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	Reprint 2016

Pedagogy

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

Skill Components

- Preparation of real time cost sheet and reconciliation of cost and financial statements
- Applications of material and wage system in real time business environment
- Analyze the classification of overheads for products and services.
- To ascertain the cost of production for every process, department, or service of a business

Course Designers

1. Dr. G. Kavitha - Department of Commerce
2. Dr. C. Gomathy - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AM23C15	RISK MODELS	THEORY	88	2	-	3

Preamble

- To introduce the concept of strategic approach for optimal decision-making.
- To understand loss distributions and its applications in insurance.

Prerequisite

- Basic knowledge in solving decision problems.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To understand the importance of competitive and cooperative factors in a variety of decision problems.	K1
CLO2	Demonstrate how Bayesian Methods can be used to solve real world problems.	K2
CLO3	Apply various distributions to reduce excess loss function.	K2
CLO4	Aggregating all risk distributions, reflecting correlations and portfolio effects and expressing results in terms of impact on the organization key performance indicators.	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	S	S	M	S	M
CLO2	S	S	S	S	S	S
CLO3	S	S	M	S	M	M
CLO4	S	M	S	S	M	M

S- Strong; M-Medium; L-Low

RISK MODELS - AM23C15 – 88 HOURS

UNIT I **(17Hrs)**

Decision and Game theory: Introduction to Game theory – zero sum-two person games-The minimax criterion-Saddle point- **Randomized strategies- Decision making and risk- minimax criterion–the Bayes criterion**

UNIT II **(17 Hrs)**

Joint and Marginal Densities- Conditional Distributions -**Building Models Bayesian Estimator Bayesian Models.**

UNIT III **(18 Hrs)**

Loss distributions: Introduction **-** The exponential, Pareto, gamma, Weibull, LogNormal **Loss distributions and reinsurance – proportional reinsurance - Excess of loss Reinsurance and its related problems**.

UNIT IV **(18 Hrs)**

The Collective Risk Models: Basic properties of compound distribution compound Poisson, **binomial and negative binomial distributions–sums of compound Poisson distribution.** Exact Expressions for the distribution of S–approximations for the distribution of S.

UNIT V **(18 Hrs)**

Individual Risk Models for S: Basic properties of the individual risk models – compound binomial distribution and individual risk models **compound Poisson approximations for individual risk models – reinsurance for aggregate claims – proportional reinsurance – excess of loss reinsurance–stop-loss reinsurance.**

*Self Study

Text Book

S.No	Author	Title of the book	Publishers	Year And Edition
1.	Robert W. Keener	Theoretical Statistics	Springer, New York	2010 1st Edition
	Unit I Chapter – 6 Sections :6.1 – 6.3 Chapter 7 Sections :7.1 – 7.2			
2.	Philip J.Boland	Statistical and Probabilistic Methods in Actuarial Science	CRC Press, Taylor and Francis Group	2007 1st Edition
	Unit II : Chapter– 2 Sections :2.1-2.2,2.5,2.6, Unit III: Chapter-3 Sections :3.2.1– 3.2.5 Unit IV: Chapter-3 Sections :3.3.1-3.3.3,3.5.1-3.5.3, Unit V: Chapter-8 Sections:8.1-8.3			

Reference Books

S.No	Author	Title of the book	Publishers	Year And Edition
1.	NewtonL_ Bowers HansU_ Gerber _James C Hickman DoneldA James and cecilJ Nesbitt	Risk Theory	Society of Actuaries	1997 1st Editio
2.	Shailaja R Deshmukh	Actuarial Statistics- An introduction using R,	University Press	2009 2nd Edition

Skill Components

- Group discussion on how decision theory can help in making decisions.
- Learning the components of Reinsurance and its way offs.
- Developing Risk solving techniques and learning various model creations in the same aspect

Pedagogy

- Presentations, Group Discussion, Seminar, Quiz, Assignment, Brainstorming, PPT.

Course Designers

1. Dr.K.Pavithra, Assistant Professor
2. Dr.M.Shobana, Assistant Professor

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AM23C16	LIFE CONTINGENCIES II	THEORY	73	2	-	3

Preamble

- To make the students to understand the basic concept of Premiums and reserves.
- To provide students with an understanding of the mathematical concepts and techniques that is used to model and value cash flows contingent on survival and death involving two lives.

Prerequisite

- Basic Knowledge in concept of Life Contingencies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the concepts of premium, reserves and functions involving two lives.	K1
CLO2	Understand the calculation of reserves, policy values and mortality profits	K2
CLO3	Apply contingent valuation concepts to practical situations	K3

CLO4	Analyze and use technical skills to practical valuation problems in the life insurance and annuity markets	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	L	S	M	S	S
CLO2	L	L	S	S	S	S
CLO3	L	L	S	M	S	S
CLO4	L	L	S	M	S	S

S-Strong M-Medium L-Low

Syllabus

UNIT I (15Hrs)

Gross premium **– Gross future loss random variable** – Calculating premiums that satisfy probabilities, using the gross future loss random variable- **Principle of equivalence: Definition** – Determining gross premiums using the equivalence principle – The basis – **Premium payment structures** – Annual premium contracts – Conventional with-profits contracts- Premiums payable m times per year-Calculating gross premiums using simple criteria other than the equivalence principle.

UNIT II (14Hrs)

Gross premium reserves: Introduction – Why hold reserves? – **Prospective reserves – Retrospective reserves – Equality of prospective and retrospective reserves** – Recursive relationship between reserves for annual premium contracts – Net premium reserves for conventional without profit contracts.

UNIT III (14Hrs)

Joint life and last survivor functions**:** Introduction- Random variables to describe joint life functions – **Simple probabilities involving two lives** – Present values involving two lives – Calculations, premiums, reserves

UNIT IV (15Hrs)

Contingent and reversionary benefits: Introduction- **Contingent probabilities of death** – **Contingent assurances** – Reversionary annuities – Joint life functions dependent on term – **Expected present value of annuities payable m times a year** – Further aspects.

UNIT V (15Hrs)

Mortality profit: Introduction- **Mortality profit on a single policy** – Mortality profit on a portfolio of policies – Allowing for death benefits payable immediately – Allowing for survival benefits – Allowing for different premium or annuity payment frequencies – **Calculation of mortality profit for policies involving two lives.**

***Self Study**

NOTE: No derivations. Only problems

Text Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	IFOA	CM 1 Actuarial Mathematics	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries	2019
	Chapters : 20,21,22,23,24			

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	Bowers, Newton Let al.–	Actuarial Mathematics	Society of Actuaries	2015 2nd edition
2.	Neill, Alistair. – Heinemann	Life contingencies	Heinemann for the Institute of Actuaries	2010

			and the Faculty of Actuaries	

Skill Components

- Define the gross random future loss under an insurance contract, and state the principle of equivalence.
- Outline the concepts of net premiums and net premium valuation and relate it to gross premiums and gross premium valuation.
- Describe the recursive relation between reserves and derive an expression for the profit earned over a particular year.
- Perform calculations relating to multiple life functions and insurances and annuities involving two or more lives.

Pedagogy

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

Course Designers

1. Dr.K.Pavithra Assistant Professor
2. Mrs. A. Jeniffer, Assistant Professor

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
AM23C17	**BUSINESS ECONOMICS**	**THEORY**	**73**	2	**-**	**3**

Preamble

- To acquaint with microeconomic and macroeconomic concepts
- To familiarize various economic theories and market structures
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in Economics**.**

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Determine and understand the various laws of economics	K1
CLO2	Discriminate different market structure and its pricing policy	K2
CLO3	Interpret economic theories and policies	K3
CLO4	Analyze the concept of Money market and money supply	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	M	L	S	L	L
CLO2	S	M	L	S	L	L
CLO3	S	M	M	M	L	M
CLO4	M	M	L	M	L	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 HRS)

Business Economics: Meaning- definitions- characteristics - distinction between business economics and economics-scope of business economics -**uses/objectives of business economics- role and responsibilities of business economist.** Integration of long-term sustainability in economic decisions, as emphasized in Vedic. Role of Dharma in business practices, ethics, and social responsibility.

UNIT II (15HRS)

Theory of Demand and Analysis: Demand-Types of demand-extension and contraction of demand-

demand determinants-law of demand-exceptions-elasticity of demand **price elasticity of demand-types of price elasticity of demand–factors determining price elasticity of demand**-measurement of price elasticity of demand-Business applications of price elasticity of demand-Concepts of income and cross elasticity of demand.

UNIT III (15hrs)

Supply analysis: Law of Supply – change in supply curve– types of supply curve-determinants of supply-measurement of elasticity of supply-factors affecting elasticity of supply. Cost Analysis: cost concepts and classifications – **Break Even Analysis – Concepts – Assumptions- Usefulness and Limitations.** Production Function: law of variable proportions, Isoquants and returns to scale-**economies of large scale of production-diseconomies of large-scale production.**

UNIT-IV (15 hrs)

Market Structure: Classification of market-**Perfect Competition-Monopoly –Monopolistic competition-** price discrimination-oligopoly-features. **National Income–Methods of Measurement–Fiscal and Monetary Policies**-Macro- economic policy. International trade-Balance of payments- Public Finances: Public Expenditure-**Sources of Public revenue**-taxation-direct and indirect taxes**.**

UNIT-V (14 Hrs)

Money market and money supply: **Supply of money-demand for money-**Keynes three reasons for holding money- The role of trade and currency in ancient India - interest rates-factors affecting interest rate-Ethics of lending and borrowing in the Indian tradition: Interest rates and *Usury* laws in *Arthashastra*.**IS-LM model- equilibrium-shifts in IS-LM curves.**-Inflation-demand pull inflation-cost push inflation- Indian traditional views on inflation and scarcity: Insights from *Rig Veda* on natural cycles and resource management.

Text Books

S.No.	Author/s	Title of the book	Publishers	Year And Edition
1	Sundharam KPM, Sundharam EN	Business Economics	Sultan Chand & Sons - NewDelhi–02.	2016, 4th Edition,

Books for Reference

S.No.	Author/s	Title of the book	Publishers	Year And Edition
1	Shankaran.S	Business Economics	Margham Publications, Ch-17	2022 3rd Revised Edition

Skill Components

- Develop the basics Economics concepts and role of economist.
- Analyze the economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy
- Apply how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed.

Pedagogy

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

Course Designers

1.Dr.K.Pavithra, Assistant Professor

2.Dr.D.Sreemathi, Assistant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22E02/ CM21C16	BUSINESS TAXATION	THEORY	73	2	-	4

Preamble

- To understand the basic concepts, definitions and terms related to taxation
- To understand the concepts and development of different sub structures related to taxation.
- To provide an in-depth study of the various provisions of indirect taxation laws and their impacton business decision-making

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	KnowledgeLevel
CLO1	Remember and relate the basic principles underlying the Indirect Taxation	K1
CLO2	Interpret the provisions under taxation applicable to different statutes related to business	K2
CLO3	Apply the concepts and procedures for registration, assessment, powers, duties, offences, penalties etc.	K3
CLO4	Analyse the changes in the taxation for Practical exposure in business.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Assessment of Firms (Including LLP) – ***Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms*** – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of tax liability. (Theory only)

Unit II (14Hrs)

Assessment of Companies – Introduction – ***Meaning of Company – Types of Companies*** – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – * **Minimum Alternative Tax (MAT)*** – Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability. (Theory only)

Unit III (15 Hrs)

Introduction to Goods and Services Tax (GST) – Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - ***Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST*** - GST Council:

Structure, Powers and Functions. Provisions for amendments (Theory only).

Procedure and Levy under GST: Definition- Goods and Services, Aggregate turnover, Business, Place of business, Person, Casual taxable person, Non-resident person, Supply, ***Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply***.

Unit IV (15 Hrs)

Place of supply, Supplier, Manufacture, Input tax credit, Input service distributor, ***Forward Charges, Reverse charge***, Works contract, Adjudicating authority. Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, ***Value of taxable supply, Inter-state supply, intra-state supply, Zero rates supply***, – Computation of taxable value and tax liability.

Input tax Credit: eligibility, apportionment, Inputs on capital goods, ***Distribution of credit by Input Service Distributor (ISD)*** - Simple Problems on valuation, payment of tax, Input tax credit adjustment. (Simple problems). GST Registration – Procedure – Returns - E- Way Bills.

Unit V (15 Hrs)

Customs Act: Meaning –Features-objective– ***Types of Custom Duties*** – Valuation for Customs Duty – Tariff Value – Customs Value – ***Methods of Valuation for Customs*** – Problems on valuation and payment of Custom Duty. (Theory only)

Distribution of Marks: Theory 80% Problems 20%

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

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gaur V.P and Narang D.B – UNIT I&II	Income Tax and Practice	Kalyani Publishers	CurrentEdition
2	Dr.R.Parameshwaran CA. P. Viswanathan – UNIT III,IV,V	Indirect Taxes GST and Custom Laws	Kavin Publications	CurrentEdition

Reference Books

Sl.No	Author Name	Title of the book	Publisher	Year & edition
1	Dr. Vinod K. Singhania and KapilSinghania	Direct Tax Law and Practice	Taxmann Publication	2018 Edition
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	Sahitya Bhavan Publication.	2018
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2018

Pedagogy

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

Skill Components

- Gather the yearly tax tables, instructions, and forms to compute taxes for clients.
- To prepare a sample invoice for different types of Goods and services.
- Preparation of sample tax returns and reports as needed.
- Analyse the procedure for registration and to fill the registration form.
- To calculate input tax credit for a given sample.

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22E04	INVESTMENT BANKING OPERATIONS	THEORY	73	2	-	4

Preamble

- To understand the basic concepts of investment Banking Operations
- To know the different types of risk involved in investment banking operations
- To provide in-depth knowledge on trade life cycle and fund administration

Prerequisite

- Basic Knowledge on Investment Avenues

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 Investment Banking Operations	K1
CLO2	Gain knowledge on services offered by Investment Bank	K2
CLO3	Examine the Risks & Market Data Providers	K3
CLO4	Analyze about the Trade Life Cycle and Fund Administration	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; L-Low

Syllabus

Unit I (14 Hrs)

Investment Banking – Introduction - Investment Banking Services – ***Underwriting and types - Investment bank structure - Types of Investment Banks*** – Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market – ***Global Corporate and Investment Banking*** - Role of investment banks during the last financial crisis 2008.

Unit II (15 Hrs)

Introduction - Custody Services - Transfer Agency – ***Safekeeping & Settlements, Reporting & Record keeping*** – Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - ***Fund Accounting– Financial Reporting***

Unit III (15 Hrs)

Risk: What is Risk – Risk Management – Types of Risk – ***Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk*.** Market Data Providers**:** – Meaning – Players – Reference Data – Market Data

Unit IV (14 Hrs)

Trade Life Cycle – Introduction – Transaction Types - ***Stages of trade life cycle - Pre- Trade – Trade - Post Trade – Equity Trade Life Cycle - Front office - Middle office - Back office*** – Parties in Trade Life Cycle.

Unit V (15 Hrs)

Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – ***NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact***

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

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Pratap Giri S	Investment Banking – Concept Analyses and Cases	MC Graw Hill	2021 – 4th Edition

Books for Reference

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Gratz Exafin	Investment Banking – Complete Overview	Kindle	2023 Edition
2	Joshua Rosenbaum and Joshua Pearl	Investment Banking – Valuation, Leveraged Buyouts and Merger and Acquisitons	Wiley	2015 Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar**Skill Components**

- Identify the types of underwriting
- Prepare the Financial Report
- Analyse the different types of risk involved in investment banking operations
- Investigate the stages of trade life cycle and take investment decision
- Calculation of pricing of funds and assets

Course Designers

1. Dr. D. Vijayalakshmi – Department of Commerce
2. Dr. M. RajaRajeswari – Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS22E01	**STRATEGIC MANAGEMENT**	**THEORY**	**73**	**2**		**4**

Preamble

- To acquire an executive-level perspective and strategy formulation and implementation.
- To provide conceptual components of the entire strategy management process.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Determine and understand the concept strategic management	K1
CLO2	Categorize the importance of scanning environment and technology management	K2
CLO3	Evaluate the diversification techniques in global level	K3
CLO4	Examine the importance of social audit	K4

Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	L
CLO2	S	M	S	M	L

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Strategic Planning and Strategic Management: Strategic, Operational and Tactical Planning Evolution of Strategic Planning **– Level of Strategic planning – Elements of Strategy. Strategic Management Process - Mission & Vision of the firm – Hierarchy of strategic Intent** – Critical Success Factors.

UNIT II (15 Hrs)

Environmental and Resources Analysis: Environment Analysis **– Components of External and Internal Environment – Environmental Scanning. Industry Analysis** – **Introduction – A Framework for Industry Analysis – Michael Porter's Analysis** – Usefulness of Industry Analysis. Competitive Analysis: Introduction – Sources – Interpreting five forces model – Strategic Groups.

UNIT III (15 Hrs)

Strategy Formulation and Choice: **Corporate level strategy – Introduction – The Balance Score Card – Grand strategies – Growth and Expansion Strategy – Diversification Strategy – Stability strategy – Retrenchment strategy – Combination strategy**–Expertise curve – **BCG Matrix** –Importance of SWOT analysis – strategy and technology – Technology management **-** In house development of technology – Acquisition and absorption of technology.

UNIT IV (14 Hrs)

Diversification – **Mergers and acquisition – Turnaround management – Implementation of strategy – Evaluation and control of strategy – Strategies for globalization.**

UNIT V (15 Hrs)

Social Audit: Introduction – need for social audit – approaches to social audit – scope and objectives – Types of Social Audit – Social Audit difficulties**. Compulsion for Indian companies to go global – Indian competitive advantage as a nation.**

Highlighted Content offered in Blended Mode (Link Provided)

Text Book

S.No	Title of the Book	Author Name	Publisher	Year and Edition
1	Strategic Management	VSP. Rao & V. Hari Krishna	Excel Books	2014 & New Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Srinivasan. R	Strategic Management	PHI Learning Pvt. Ltd.	2014 &5thEdition
2	Subba Rao. P	Business Policy and Strategic Management	Himalaya Publishing House	2010 & 2nd Edition
3	Fred R. David	Strategic Management	PHI Learning Pvt. Ltd.	2010 &12th Edition

Pedagogy

- Lecture, PPT, Discussion , Assignment, Quiz, Case study, Role play

Skill Components

- Role Play on Management Processes related to Joint Stock Companies.
- Collection of Case studies and its review on Social Audit
- Presentation on Success stories of Mergers and Acquisition of Top Most companies

Course Designers:

1. Dr.D.Sreemathi, Assistant Professor
2. Ms.K.Janci Jenitha, Assistant Professor

ADVANCED LEARNERS PAPER -(SELF STUDY)

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	Credit
AM23AC3	REINSURANCE AND INSURANCE MARKETING	THEORY	-	-	-	5

Objectives

- To understand the concept of Reinsurance and its clauses

Syllabus

UNIT I

Reinsurance–Meaning-History-Function–Nature–Types of Reinsurance Laws and Documents of Reinsurance–Reinsurance–Special factors related to different kinds of insurance

UNIT II

Setting Retention – Reinsurance Program Design – Negotiation and Placement of Reinsurance– Reinsurance Clauses- Regulatory Developments in Reinsurance (IRDAI, IAIS, Solvency II Updates)

UNIT III

Reinsurance Accounting–Reinsurance Market–Reinsurance Financial Security–Alternative to Reinsurance – Inward Reinsurance Business – Processing of Information for Reinsurance

UNIT IV

Insurance marketing–service marketing–market research–insurance market–intermediaries–marketing program - Green & Sustainable Insurance Marketing (ESG Focus)

UNIT V

Principle of Ratemaking–Data Required for Rate Making–Premium Loss and Expense Reserve–Insurance Model– Application of Models in Insurance - Advanced & Future in Rate making.

Text Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	Michael Kortbawi	Insurance Marketing	Globe Publishing Limited	2023
2.	Handbook	Reinsurance– III	Mumbai	-

Reference Books:

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	George E.Rejda	Principles of Risk Management & Insurance	Sultan Chand &sons	2010Edition
2	Scott Harington	Risk Management and Insurance	Sultan Chand &sons	2010Edition

Course Designers

1. Ms. K.Janci Jenitha, Assistant Professor
2. Dr. M.Shobana Assistant Professor

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDITS
AM23AC4	SERVICE MARKETING	THEORY	-	-	-	5

Objectives

- To familiar with the concept of service marketing and its importance

Syllabus

UNIT I

Introduction – Reasons for growth in service sector – Role of services in an economy –Services: Indian Scenario - Types of services - Characteristics of services - Difference between goods and Services-Need for service.

UNIT II

Analyzing marketing opportunities, selecting target market, developing the service marketing mix, Managing and controlling marketing effort - Social Media & Content Marketing for Services - InsurTech and Fintech Marketing Models

UNIT III

SERVQUAL Model-Dimensions of SERVQUAL model - Limitations & Criticisms of SERVQUAL model- Buyer characteristics: Cultural Factors, Social Factors, Personal Factors, and Psychological Factors.

UNIT IV

Consumers in Service Industry-Banking and Insurance, Healthcare &Medical, Travel &Tourism, Educational –Entertainment services - Telecom & IT Services - Logistics & E-commerce Services.

UNIT V

Service Marketing Mix -Introduction -Elements of service marketing mix: Service Product, Price, Place, Promotion, People, Process, and Physical evidence- Consumer Protection Act.

Text Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1.	VasantiVenugopal andRaghuV.N,,	Services Marketing	Himalaya Publishing House	2019

Reference Books:

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	Rajendra Nargundkar	Services Marketing	Tata Mc Graw Hill Publishing Company ltd	Second Edition, 2019

Course Designers

1. Mrs. A.Jeniffer Asst.Professor
2. Dr.D.Sreemathi, Asst.Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21SBP3	PYTHON FOR ACCOUNTING	PRACTICAL	-	4	41	3

Preamble

- To impart knowledge about financial record keeping and transaction tracking.
- To implement functions to manage financial transactions efficiently.
- To understand the tedious parts of accounting and make it easier for processing automated accounting process

Prerequisite

- Basic accounting Knowledge required

Course Learning Outcome

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 financial record Keeping	K1
CLO2	Illustrate the features to track the transactions	K2
CLO3	Examine to integrate with financial tools to streamline financial processes.	K3
CLO4	Apply how to optimize the system performance to handle data Efficiently	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

List of Programmes

1. Write a Program to read data from data file and show Data File Handling related functions utility in python.
2. Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity.
   a. Fetching all the records from EMP table having salary more than 70000.
   b. Deleting record(s) from table using DELETE
   c. Update Record(s) to the table using UPDATE
3. EMI chart for a loan in Python
4. Create a dashboard based on Excel data in Python.
5. Create a simple stock portfolio tracker that calculates the total value of a portfolio based on the number of shares and current stock prices.
6. Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.
7. Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.
8. Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.
9. Building an Automated Data Extraction Solution (from e-governance sites) with Python
10. Automate Tally process using Python

Course Designers

1. Dr. B. Thulasipriya – Department of Commerce
2. Dr. M.Rajarajeshwari – Department of Commerce