



**PSGR
Krishnammal College for Women**



DEPARTMENT OF BCOM (AM) & (FS)

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

**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
2024–2027 BATCH**



PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1:** Indulge in financial service job market, with a variety of organizations including banks, investment and insurance companies.
- PLO2:** Develop their skills for a successful independent financial services consulting.
- PLO3:** Analyze the firm's performance to determine its strengths and weakness, and be able to utilize financial analysis to improve their performance.
- PLO4:** Impart practical exposure on forecasting a firm's financial analysis to improve their performance.
- PLO5:** Apply the financial instruments in managing the risk of investing and hedging activity at individual and corporate level.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

- PSO1:** To integrate knowledge, skills & attitude that will sustain an environment of Learning and creativity among the students with an assurance for good careers.
- PSO2:** To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.
- PSO3:** To enable them to apply the financial instruments in managing the risk of Investing and hedging activity at the individual and the corporate level.



BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK (LOCF)

2024–2027 BATCH

Scheme of Examination

(Applicable to students admitted during the academic year 2024- 25 onwards)

Semester	Part	Course Code	Title of the course	Course Type	Instr.Hrs /Week	Contact Hrs	Tutorial Hrs	Duration of Exam	Examination Marks			Credits
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I– Tamil I/ Hindi I/ French I	L	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
		FS24C02	Indian Financial System	CC	5	73	2	3	25	75	100	4
		CM23C03	Business Management & Ethics	CC	5	73	2	3	25	75	100	3
		TH24A07	Allied I - Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
		Non Tamil Students										
	IV	NME23B1 NME23A1	Basic Tamil I Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		Students with Tamil as Language										
			NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-
I – IV	V	COM15SER	Community Services 30 Hrs	-	-	-	-	-	-	-	-	-
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II Hindi Paper II French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	E	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	FS24C05	Financial Services and Fintech	CC	5	73	2	3	25	75	100	3
		CM23C06	Business Law	CC	5	58	2	3	25	75	100	3
	III	TH24A16	Statistics for Commerce	GE	5	73	2	3	25	75	100	4
	IV	*NME23B2/ NME23A2	Basic Tamil II Advance Tamil II	AEC	SS	--	--	--	100	--	100	Gr.

II	V	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	--	--	100	--	100	2
	VI	NM23GAW	General Awareness	GC	SS	--	--	--	100	--	100	Gr.
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1	Online Course 1	ACC	-	-	-	-	-	-	-	-
		24BONL2	Online Course 2		-	-	-	-	-	-	-	-
		24BONL3	Online Course 3		-	-	-	-	-	-	-	-
III	I	TAM2303A/ HIN2303A / FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM24C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4
	III	CM24C08	Company Law	CC	6	88	2	3	25	75	100	4
	III	FS24A01/ FS24A02	Insurance & Risk Management/ Business Economics	GE	5	73	2	3	25	75	100	4
	III	FS24SBP1	Financial Data Visualization using Power BI	SEC	3	41	4	-	100	-	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I-III	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2404A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	CM24C09	Corporate Accounting – II	CC	7	103	2	3	25	75	100	5
	III	CM24C10	Business Finance	CC	5	73	2	3	25	75	100	4
	III	FS23A03 FS23A04	Derivatives Market/ Business Environment	GE	5	73	2	3	25	75	100	4
	III	FS22SCE1	Machine Learning for Trading	SEC	3	45	-	-	100	-	100	3

	IV	NM23EII	Entrepreneurship and Innovation (IgniteX)	AEC C	2	30	-	-	100	-	100	2
	IV	NM24EVS	Environmental Studies	AEC C	SS	-	-	-	100	-	100	Gr
	V	COCOACT	Co-Curricular Activities	GC	-	-	-	-	100	-	100	1
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-
V	III	CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
		CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
		FS24C13	Banking Law and Operations	CC	5	73	2	3	25	75	100	3
		CM23E01/ FS24E01/ 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
		FS23PROJ	Project and Viva Voce	DSE	4	-	-	-	25	75	100	4
		FS24AC1/ FS24AC2	Principles of Marketing/ Human resource Management	ACC	-	-	-	3	25	75	100	5*
	IV	NM21CS1	Cyber Security I	GC	2	30	-	-	100	-	100	Gr.
		FS23INST	Fieldwork/Internship	GC	-	-	-	-	100	-	100	2
I - V	VI	FS24COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

CC – Core Courses
GE – Generic Elective
AEC – Ability Enhancement Course
ACC – Additional credit course

CA – Continuous Assessment
ESE - End Semester Examination
L - Language
E - English

Examination system

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

2023-2024 Batch onwards

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

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

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks	:	2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	:	5 x 3 =15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	:	8 x 3 =24

Total: 45 Marks

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

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

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	:	2 x 5=10
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	:	5 x 5 =25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	:	8 x 5 =40

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

Question from each unit comprising of

One question with a weightage of 2 Marks	:	2 x 5=10
One question with a weightage of 5 Marks	:	5 x 5 =25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	:	8 x 5 =40

Continuous Internal Assessment Pattern Theory I Year UG (24 Batch)

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

Part IV

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

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

Universal Human Values and Human Rights

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

Environmental Studies

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

Entrepreneurship and Innovation Assessment Pattern

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – FS24C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE – CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – FS24C05					
CLO1	S	L	M	S	S
CLO2	S	M	M	S	S
CLO3	S	M	M	M	S
CLO4	M	S	L	S	M
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE – CM24C07					
CLO1	S	M	S	M	S

CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE – CM24C08					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
COURSE- FS24A01					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE- FS24A02					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – CM24C09					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE –CM24C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE – FS23A03					
CLO1	S	M	M	S	M
CLO2	S	S	S	M	M
CLO3	S	S	S	S	S
CLO4	S	M	S	S	S
COURSE – FS23A04					
CLO1	L	M	S	S	M
CLO2	S	M	S	M	S
CLO3	S	L	L	M	S
CLO4	S	S	S	M	M
COURSE –CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE –CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE – FS24C13					
CLO1	S	M	S	L	S
CLO2	S	M	M	L	M
CLO3	M	L	S	S	S
CLO4	S	S	S	S	S

COURSE –CM23E01					
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – FS24E01					
CLO1	S	S	M	S	M
CLO2	S	M	S	M	S
CLO3	M	S	S	S	S
CLO4	S	S	M	S	M
COURSE –CM23E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM23SBP1					
CLO1	M	M	S	M	S
CLO2	M	M	S	M	S
CLO3	M	M	S	M	S
CLO4	M	M	S	M	S

COURSE CODE	TITLE OF THE COURSE	Category	L	T
CM23C01	PRINCIPLES OF ACCOUNTING	Theory	73	2

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium.

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (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 and Edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021

Reference Books

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

Skill Components

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

Pedagogy

Module No.	Topic	No. of periods	Content delivery method	Participatory learning	CLO
UNIT I					
1	Introduction, Basic Accounting Concepts	1	Talk & Chalk	Interaction and Discussion	CLO1
2	Introduction, Stages and types of errors,	1	Talk & Chalk	Interaction and Discussion	CLO1 CLO2
3	Effect of rectification on Net Profit, Suspense Account and Rectification of Errors During a Subsequent Accounting Period	3	Solving Problems		CLO2 CLO3
4	Preparation of Final Accounts, Suspense account, Final accounts with advanced adjustment entries	4	Solving Problems		CLO3 CLO4
5	Causes for Difference between cash book and pass book, Methods of preparation of Bank Reconciliation Statement	1	Talk & Chalk		CLO1 CLO2
6	Bank balance to be shown in Balance Sheet, Adjustments in cash book	4	Solving Problems	Assignment	CLO2 CLO3 CLO4
UNIT II					
7	Average due Date -Meaning, practical uses & determination of due date	1	Talk & Chalk		CLO1 CLO2
8	Average due date as basis for Calculation of interest, Drawings	2	Solving Problems		CLO3 CLO4
9	Bills of exchange - Introduction	1	Talk & Chalk		CLO1
10	Discounting of bill with a bank	1	Solving Problems		CLO2 CLO3
11	Endorsement of a bill	1	Solving Problems		CLO3
12	Sending a bill to bank for collection, Renewal of bill	1	Solving Problems		CLO3
13	Retirement of bills of exchange,	1	Solving Problems		CLO3
	Insolvency of Acceptor		Problems		

14	Joint Venture- meaning, Introduction, Importance	2	Talk & chalk	Interaction and Discussion	CLO1 CLO2
15	Accounting for Joint Venture, Complete record method, Partial record method	4	Solving Problems	Assignment	CLO3 CLO4
UNIT III					
16	Departmental Accounts – Basis for allocation of expenses.	3	Talk & Chalk, Solving Problems		CLO1 CLO2
17	Branch accounts – meaning, objectives, types & features , Debtors system – Cost Price Method	2	Talk & Chalk	Group Discussion	CLO1
18	Debtors System – Invoice price method	4	Solving Problems		CLO3 CLO4
19	Stock & debtors system - Cost Price Method, Invoice Price Method	3	Solving Problems		CLO4
20	Independent Branch	3	Solving Problems		CLO3 CLO4
UNIT IV					
21	Hire purchase Accounts – Introduction, Hire purchase system	1	Talk & Chalk		CLO1 CLO2
22	Calculation of Interest	2	Solving Problems		CLO2
23	Accounting treatment in the books of hirer & hire vendor	1	Talk & Chalk		CLO3
24	Default and repossession – Complete Repossession	2	Solving Problems		CLO3 CLO4
25	Partial repossession	2		Activity based Learning	CLO4
26	Hire purchase trading account – debtors System	1	Solving Problems		CLO1 CLO4
27	Hire purchase trading account – Stock & debtors system	2	Solving Problems		CLO3 CLO4
28	Royalties – Introduction, Objectives & Features	1	Solving Problems		CLO1 CLO2
29	Short workings, recoupment of short Workings	1	Solving Problems		CLO3 CLO4
30	Fixed recoupment, flexible recoupment & short workings lapsed or written off	1	Solving Problems		CLO3 CLO4
31	Adjustment of minimum rent due to stoppage of strike & lockout	1	Solving Problems		CLO3
UNIT V					
32	Depreciation – Introduction, Meaning -,Definition	1		Seminar	CLO1
33	Causes of depreciation, features, Objectives & necessity for providing Depreciation	1		Seminar, Assignment	CLO1 CLO2
34	Methods of recording depreciation – Straight line method	1	Solving Problems		CLO3 CLO4
35	Diminishing value method	2	Solving Problems		CLO3 CLO4
36	Annuity method ,Sinking fund method	2	Solving Problems		CLO3 CLO4
37	Insurance policy & revaluation method	1	Solving Problems		CLO3 CLO4

38	Depletion & Machine hour method	1		Seminar	CLO3 CLO4
39	Investment accounts – Introduction, Types of securities	1	Solving Problems	Interaction and Discussion	CLO1
40	Calculation of cum-interest	2	Solving Problems		CLO2
41	Calculation of ex-interest	2	Solving Problems		CLO2
42	Investment in equity & rights	1	Solving Problems		CLO2 CLO3

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	Credit
FS24C02	INDIAN FINANCIAL SYSTEM	Theory	73	2	-	4

Preamble

- To provide students with a comprehensive understanding of the structure, functions and operations of the financial system in India.

Prerequisite

- Knowledge on finance and its uses

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Familiarize students with the structure and components of Indian Financial System	K1
CLO2	Analyze the functions and operations of different financial markets in India	K2
CLO3	Understand the role of financial institutions and intermediaries in financial systems	K3
CLO4	Examine the regulatory framework governing the Indian financial sector	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

UNIT 1 (14 Hrs)

Financial Institution in India: Regulatory framework for the Indian Financial System - Reserve Bank of India – **Classification of financial institutions by Reserve Bank of India - Functions of RBI: Central banking functions, Regulatory and supervisory functions and promotional and development functions** - Powers – Provisions relating to non-banking finance companies receiving deposits.

UNIT II (15 Hrs)

Financial Markets: Financial instruments and their types - Financial Markets - Classification of financial markets: **Money Market – Characteristics of Money market and Indian money market – Objectives – Importance – Features – Money Market Instruments and general characteristics.** Capital Market – Characteristics – Objectives – Features – Instruments. Distinction between Money market and Capital market.

UNIT III (15 Hrs)

Commercial Banks – Functions of commercial banks – Source and application of funds - Investment policy of commercial bank – factors determining liquidity of banks – Bank rate, lending rates – repo and reserve repo rates. **Asset structure of commercial banks – Non- performing assets – categories - provisions – measures to reduce NPA’s credit rating.**

UNIT IV (15 Hrs)

New issues market – Nature and Size – Functions of NIM – Issue mechanism – operations – SEBI a regulatory body – IPO norms – Intermediaries in New Issue Market – **Merchant Bankers – Underwriters – Bankers to an issue – brokers – debenture trustees. Secondary market – importance – functions** – procedure for registration – difference between new issue market and stock market.

UNIT V (14 Hrs)

Government policies and reforms – **Financial sector reforms – Objectives of Financial Sector Reforms – need – importance – financial sector reforms in India – impact of reforms.** Demonetization and its impact on financial systems – corporate governance issues in financial sector.

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	P N Varshney & D K Mittal	Indian Financial System	Sultan Chand & Sons	2015

Books for Reference:

S. No	Authors	Title	Publishers	Year and Edition
1.	My Khan	Indian Financial System	Mc Graw Hill	Reprint 2022

Pedagogy

S.NO	LECTURE 88	TOPIC	CONTENTS	ACTIVITY	CLO
Unit I (14 Hrs)					
1	1	Financial Institution in India: Regulatory framework for the Indian Financial System	Lecture, PPT	Interaction and Discussion	CLO1 CLO3 CLO4
2	2	Reserve Bank of India	Lecture using chalk and talk	Seminar – Mentor mentee	CLO2 CLO3 CLO4
3	3	Classification of financial institutions by Reserve Bank of India	https://rbi.org.in/upload/Publications/PDFs/58849.pdf	Group discussion	CLO2 CLO3
4	4	Functions of RBI	https://www.rbi.org.in/commonperson/english/scripts/Organisation.aspx	Quiz- Kahoot	CLO2 CLO3
5	5	Central banking functions	https://byjus.com/commerce/functions-of-the-central-bank/	Group Discussion	CLO1 CLO2 CLO3
6	6-8	Regulatory and supervisory functions and promotional and development functions	http://www.jnpg.org.in/WebDoc/EContent/Company_Account/Functions%20of%20RBI.pdf	Activity Based learning	CLO1 CLO2 CLO3

7	9-10	Powers of RBI	Lecture using chalk and talk	Interaction and Discussion	CLO2 CLO3
8	11	Provisions relating to non-banking finance companies receiving deposits.	PPT	Quiz-Slido	CLO1 CLO3 CLO4
Unit II (15 Hrs)					
9	12-13	Financial Markets- Financial instruments and their types	Lecture, Activity Based learning	Assignment	CLO1 CLO2 CLO3
10	14-15	Financial Markets - Classification of financial markets	Lecture, PPT	Interaction and Discussion	CLO1 CLO2 CLO3
11	16	Money Market	https://youtu.be/KFvbWw9Z8Po?si=yvhrTTjZMa1ielxc	Group discussion	CLO2 CLO3 CLO4
12	17-18	Characteristics of Money market and Indian money market	https://youtu.be/PwLEApDN8Mg?si=bSAFjOVhx6JlPrQ	Interaction and Discussion	CLO2 CLO3 CLO4
13	19	Objectives – Importance	https://testbook.com/banking-awareness/money-market	Quiz- Socrative	CLO1 CLO2
14	20-22	Features – Money Market Instruments and general characteristics.	https://www.5paisa.com/finschool/finance-dictionary/money-market/	Group discussion	CLO3 CLO4
15	23	Distinction between Money market and Capital market.	Lecture using chalk and talk	Seminar	CLO2 CLO3
Unit III (15 Hrs)					
16	24	Commercial Banks – Functions of commercial banks	Lecture, PPT	Interaction and Discussion	CLO1 CLO2 CLO3
17	25-26	Source and application of funds	Lecture, PPT, Activity Based learning	Seminar	CLO2 CLO3 CLO4
18	27	Investment policy of commercial bank	Lecture, Assignment, PPT	Activity Based learning – Preparing an Advertisement copy	CLO1 CLO2 CLO3
19	28-31	factors determining liquidity of banks – Bank rate, lending rates – repo and reserve repo rates	Lecture, PPT	Assignment	CLO1 CLO2 CLO3
20	32	Asset structure of commercial banks	https://indiafreemotes.com/asset-structure-of-commercial-banks/	Seminar	CLO2 CLO3 CLO4
21	33-34	Non-performing assets – categories - provisions	https://www.5paisa.com/stock-market-guide/generic/non-performing-assets	Interaction and Discussion	CLO1 CLO2 CLO3
22	35	measures to reduce NPA's credit rating	https://www.linkedin.com/pulse/strategies-reduce-npa-banks-sugandha-prakash	Mentormentee.com	CLO2 CLO3 CLO3 CLO4
Unit IV(15 Hrs)					
23	36	New issues market – Nature and Size	Lecture, PPT, Group Discussion, Quiz	Interaction and Discussion	CLO1 CLO2 CLO3

24	37	Functions of NIM	Interaction and Quiz Discussion	CLO2 CLO3 CLO4
25	38	Issue mechanism – operations	Lecture, PPT, Interaction and Discussion	CLO1 CLO2 CLO3 CLO4
26	39-40	SEBI a regulatory body – IPO norms	Group discussion	Activity – Selling a product CLO2 CLO3 CLO4
27	41-43	Intermediaries in New Issue Market – Merchant Bankers – Underwriters – Bankers to an issue – brokers – debenture trustees	https://commercestudyguide.com/wp-content/uploads/2017/10/INTERMEDIARIES-IN-NEW-ISSUE-MARKET.pdf	Quiz CLO1 CLO2 CLO3 CLO4
28	44-45	Secondary market importance – functions	https://www.smallcase.com/learn/what-is-secondary-market/	Interaction and Discussion CLO1 CLO2 CLO3
29	46	procedure for registration	Lecture, PPT	Quiz CLO2 CLO3 CLO4
30	47	Difference between new issue market and stock market.	Lecture, PPT	Interaction and Discussion CLO2 CLO3
Unit V(14 Hrs)				
31	48-49	Government policies and reforms – Financial sector reforms	Lecture, PPT	Quiz CLO1 CLO2 CLO4
32	50-54	Objectives of Financial Sector Reforms – need – importance - financial sector reforms in India – impact of reforms	https://prepp.in/news/e-492-financial-sector-reforms-indian-economy-notes	Interaction and Discussion CLO2 CLO3 CLO4
33	55-56	Demonetization and its impact on financial systems	Lecture, PPT	Group Discussion CLO2 CLO3 CLO4
34	57-58	corporate governance issues in financial sector	Lecture, PPT	Interaction and Discussion CLO1 CLO2 CLO4

Course Designers

1. Dr.G Rekha, Assistant Professor
2. Dr.K.Pavithra, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
CM23C03	BUSINESS MANAGEMENT AND ETHICS	Theory	73	2	-	3

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I (15 Hours)

Management: Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (15 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - **Decision Making:** Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization. **Departmentation:** Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study.

Unit IV (14 Hrs)

Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. **Directing:** Functions. **Coordination:** Meaning - Definition-Principles -Advantages & Disadvantages #case study.

Unit V (14 Hrs)

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

Text Book

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

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Ro Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

Skill Components

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

Pedagogy

Module No.	Topic	No. of periods	Content delivery methods	Participatory learning	CLO
UNIT I					
1.	Management - Definition - Nature and Scope – Functions	2	Lecture, PPT		CLO1 CLO2 CLO3
2.	Managerial Skills – Levels of Management- Roles and Skills of a Manager	3	Lecture, PPT	Group discussion	CLO1 CLO2
3.	Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo	4	Lecture, PPT		CLO3 CLO4
4.	Management as a Science, Art, Profession- Management and Administration	3	Lecture, PPT	Group Discussion	CLO3
5.	Principles of Management	3	Lecture, PPT	Group Discussion	CLO3
UNIT II					
6.	Planning: Meaning – Nature- Importance- Purpose of Planning	2	Lecture, PPT	Group Discussion	CLO1 CLO2 CLO3
7.	Planning Process - Advantages and Limitations- Types of Plans	3	Lecture, PPT	Group Discussion	CLO3
8.	Policies – Strategies – Procedures – Programmes	3	Lecture, Assignment, PPT,	Group Discussion	CLO3 CLO4
9.	Obstacles to Effective Planning	2	Lecture, PPT		CLO3 CLO2
10.	Decision Making: Steps in Decision Making	3		Seminar	CLO2 CLO3
11.	Role of MIS for Decision Making. MBO- MBE- Policy and Strategy	2	Lecture, PPT		CLO2 CLO3
UNIT III					
12.	Organization: Meaning-Nature and Importance- Process of Organization-	4	Lecture, PPT, Activity Based learning		CLO2 CLO3
13.	Organization Structure- Organization Chart- Organization Manuals- Types of Organization	3	Lecture, Assignment, PPT	Activity Based learning	CLO2 CLO3 CLO4
14.	Departmentation - Span of Management – Authority – Responsibility	4	Lecture, PPT		CLO2 CLO3

15.	Accountability- Power- Delegation- Centralization- Decentralization – Staffing	4	Lecture, PPT	Activity Based learning	CLO2 CLO3 CLO4
UNIT IV					
16.	Leadership-Meaning-Importance- Functions of Leadership	5	Lecture, PPT,	Group Discussion,	CLO1 CLO2
17.	Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership	5	Lecture, PPT, Group discussion		CLO2 CLO4
18.	Directing – Functions-Coordination - Meaning – Definition - Advantages & Disadvantages #case study	4	Lecture, PPT	Group Discussion Activity based learning	CLO1 CLO2 CLO3
UNIT V					
19.	Control- Meaning- Nature – Importance	4	Lecture, PPT	Seminar	CLO1
20.	Process & Techniques of Control- Ethics – Meaning, Importance.	3	Lecture, PPT		CLO2 CLO2
21.	Nature and–Structure of ethics management - Ethics in Business	3	Lecture, PPT	Group Discussion	CLO1 CLO2 CLO3
22.	Factors affecting ethical practices business- Social Responsibility of business – Relevance	4	Lecture, PPT	Group Discussion	CLO2 CLO3 CLO4

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	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 and Edition
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	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 and Edition
1	Kolb Bonita M	Entrepreneurship for the creative	Routledge	2015
2	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles in financial Accounting
- To develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.
- To enhance knowledge in partnership, insurance and insolvency accounting

Prerequisite

- Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)

Unit II (14Hrs)

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

Unit III (15Hrs)

Dissolution of a Firm: Insolvency– Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale of Partnership to a Limited Company.

Unit IV (15Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

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

Reference Books

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

Skill Components

- Working on practical aspects of admission and retirement with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Calculation of Insurance claims for real time losses
- Case study analysis on Insolvency and Bankruptcy code

Pedagogy

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

Content & Presentation Schedule

Module No.	Topic	CLOs	No. of Hours	Content delivery Methods	Learning Methods
UNIT I					
1.	Partnership Accounts: Division of Profits - Fixed & Fluctuating Capital – Past adjustments - Problems	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
2.	Guarantee of Profits - Admission of a partner - Problems	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
3.	Limited Liability Partnership: Introduction - Definition - LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)	CLO1, CLO2	5	Chalk and Talk, PPT	Participatory Learning
UNIT II					
4.	Retirement of a Partner - Retirement Cum Admission - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
5.	Death of a Partner - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
6.	Joint Life Policy – Accounting Treatment - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
UNIT III					
7.	Dissolution of a Firm - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
8.	Insolvency– Rule in Garner Vs Murray - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
9.	Piece –Meal Distribution (Maximum Loss Method only) - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
10.	Sale of Partnership to a Limited Company - Problems	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
UNIT IV					
11.	Fire Insurance Claims: Meaning - Types of Fire Insurance Policies	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning

12.	Computation of Claim for Loss of Stock - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
13.	Computation of claim for loss of profits - Problems	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
UNIT V					
14.	Insolvency Accounts: Relevant Act	CLO1,CLO2	2	Chalk and Talk, PPT	Participatory Learning
15.	Preparation of Statement of Affairs - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Problem Based Learning
16.	Deficiency Accounts - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
17.	The Insolvency & Bankruptcy code 2016	CLO1,CLO2	4	Chalk and Talk, PPT	Participatory Learning

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS24C05	FINANCIAL SERVICES AND FINTECH	THEORY	73	2	-	3

Preamble

- To know the concepts of Financial Services.
- To understand the various kinds of Financial Services.

Prerequisite

- Basic knowledge on financial instruments

Course Learning Outcomes

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

CLO'S	CLO Statement	Knowledge Level
CLO1	Recall the basics of various financial services sector concepts and financing methodologies.	K1
CLO2	Understand the classification of the various banking services and the technical evolution in financial sector.	K2
CLO3	Apply the process of banking, merchandising and leasing services in the digital platforms.	K3
CLO4	Analyse the concepts of financial services and identify the opportunities in investment and evolution of banking sectors application of digitalisation.	K4

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Introduction to Financial Services – concept – ***objectives – characteristics – *classification of financial services***-Scope-Causes– constituents - growth of Financial Services in India – ***new financial products and services***, Innovative Financial Instruments- Fintech Unicom and BusinessModel-Financial Service sector in India – ***The Regulatory frame work***.

UNIT II (15H rs)

Merchant Banking - meaning - definition - scope- ***functions - qualities for merchant bankers*****Legal and Regulatory Framework** - SEBI guidelines - Progress of merchant banking in India.

***Securitization- features*-**need-process of securitization in India. Factoring: Meaning-Functions-benefits-types of factoring- Advantages and Disadvantages of factoring. Discounting - Difference between factoring and discounting. Relation with Stock exchange and OCTCEI.

UNIT III (15 Hrs)

Lease Financing - characteristics, ***types of lease***, *** financial lease vs. operating lease***- leasing process - services of the lessor - advantages and limitation of lease financing.

***Venture capital-features-scope – importance*-**guidelines - stages of venture capital financing-methods of venture capital financing. Credit Rating – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

UNIT IV (15 Hrs)

Introduction to Fin Tech-Recent Developments-Major areas in FinTech, Future prospects and potential issues with Fin Tech – ***Fin Tech Evolution in Banks: Digital payments-payment gateways***, Digitization of Financial Services- Fintech & Funds- Bill payment services, money transfer services - Crowd Funding-Use of Crowd funding. - Big Data Analytics -Artificial Intelligence: New challenges of AI and Machine Learning applications in the BFSI sector. Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

UNIT V (14 Hrs)

Recent trends in Indian currency: ***Digital Currencies*** - Fundamentals of digital currencies-Brief History of Financial Innovation Crypto currency Technologies and Block Chain-Applications to Block Chain - ***Bit coin and its significance*** -Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments*- Security and regulatory issues in Fintech.

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

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	E.Gordon, K.Natarajan	Financial Markets and Services	Himalaya publishing House	11 th Edition,2018

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jelena Mandir	Fintech law and Regulation	Edward Elgar Publishing ltd,	2019 Edition
2.	Narayanan, Joseph neau, Edward Felten, rew Miller, Steven feder,	Bit coin and Crypto currency Technologies: A Comprehensive Introduction	Princeton University Press	Revised edition 2016 Edition
3.	Henning Diedrich	Ethereum: Block chains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations	Create Space Independent Publishing Platform	2018 edition
4.	Dr.Joseph Anbarasu, Boominathan.V.K,M anoharan.P and Gnanaraj.G	Financial Services	Sultan Chand & Sons	Current Edition
5.	Gurusamy	Financial Markets and Services	Sultan Chand& Sons	4 th Revised Edition 2016

Blended Learning Links

Unit No	Topic	Reference Links
	Classification of financial	https://vskub.ac.in/wpcontnt/uploads/2020/04/FINANCIAL-

	services	SERVICES-6th-Sem.pdf
I	New financial products and services The Regulatory frame work.	https://www.scribd.com/doc/6153285/New-Financial-Products-and-Services
II	functions - qualities for merchant bankers Legal and Regulatory Framework	https://www.slideshare.net/RahulMailcontractor/merchant-banking-72725419 https://www.scribd.com/presentation/552409123/Merchant-Banking-Qualities-and-Services
	Securitization- features	https://youtu.be/UN1Y0RVNs8k?si=QWJTswMqEdfyJ8du
III	types of lease, financial lease vs. operating lease	https://khatabook.com/blog/types-of-lease/ https://www.slideshare.net/hgupta011/leasing-16070302
	Venture capital-features-scope – importance	https://www.slideshare.net/shubhamshete13/venture-capital-227536012
IV	Introduction to Fin Tech- Recent Developments-Major areas in FinTech, Fin Tech Evolution in Banks: Digital payments- payment gateways	https://www.slideshare.net/Procorre/introduction-to-fintech https://www.squadstack.com/blog/top-5-fintech-trends-and-predictions http://cashlessindia.gov.in/digital_payment_methods.html
V	Digital Currencies	https://www.slideshare.net/AayushiTaparia/digital-currency-111087854
	Bit coin and its significance	https://www.slideshare.net/101blockchains/what-is-bitcoin-and-how-does-it-work-250297063

Skill Components

- Assignment on how application of AI in improvise various fintech Industries.
- Analysis on funding platforms like - Crowd Funding, P2P lending and so on.
- Analysing the transformation of banking system in digital channels -Online platforms
- Assignment on how Robots help, serve and Protect Banks – case study of International Banks.
- Analysis on Trading of Crypto currencies.
- Analyzing the Stock price movements of Crypto currencies in a intraday live trading.
- Mock trading on Crypto currencies like Bit coins, Ethereum, Altcoins and soon.

Pedagogy

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

Lecture Plan

UNIT I (14 Hrs)					
Module No	Topic	CLO	No of Hours	Content Delivery Methods	Learning Methods
1	Introduction to Financial Services – concept –	CLO1,CLO3, CLO4	2	Chalk and Talk,PPT,	Participatory Learning
2	objectives – characteristics – classification of financial services	CLO1,CLO2, CLO4	2	Flipped Class,PPT	Blended Learning
3	Scope-Causes– constituents - growth of Financial Services in India	CLO1,CL02, CLO3,CLO4	3	Chalk and Talk,PPT	Experiential Learning
	–				
4	New financial products and services	CLO2,CLO4	2	Flipped Class,PPT	Blended Learning
5	Innovative Financial Instruments-	CLO1,CLO2, CLO3	1	Chalk and Talk,Videos	Participatory Learning
6	Fintech Unicom and Business Model- Financial Service sector in India –	CLO1,CLO2, CLO4	3	Chalk and Talk, PPT, Videos	Participatory Learning

7	The Regulatory frame work	CLO3,CLO4	1	Flipped Class,PPT	Blended Learning
UNIT II (15 Hrs)					
1	Merchant Banking - meaning - definition - scope-	CLO1,CLO2, CLO3	2	Chalk and Talk,PPT, Videos	Participatory Learning
2	*functions - qualities for merchant bankers*Legal and Regulatory Framework -	CLO2,CLO3, CLO4	2	PPT	Blended Learning
3	SEBI guidelines - Progress of merchant banking in India.	CLO1, CLO2, CLO3, CLO4	2	PPT, Videos	Experiential Learning
4	*Securitization- features*-	CLO1, CLO2, CLO3, CLO4	2	Videos, Link, PPT	Blended Learning
5	Need - process of securitization in India. Factoring: Meaning-Functions	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem Solving Learning
6	Benefits - types of factoring- Advantages and Disadvantages of factoring. Discounting -	CLO1,CLO3, CLO4	2	Chalkand Talk, PPT	Participatory Learning
7	Difference between factoring and discounting. Relation with Stock exchange and OCTCEI	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT, Videos	Participatory Learning
UNIT III (15 Hrs)					
1	Lease Financing - characteristics,	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk,PPT, Videos	Participatory Learning
2	*types of lease*, *financial lease vs. operating lease*-	CLO1,CLO2, CLO3	2	Chalk and Talk,PPT	Blended Learning
3	Leasing process - services of the lessor - advantages and limitation of lease financing.	CLO1,CLO2, CLO3, CLO4	3	Link, PPT, Videos	Experiential Learning,
4	*Venture capital-features-scope – importance*	CLO1, CLO2, CLO4	2	Link, PPT, Videos	Blended Learning
5	Guidelines - stages of venture capital financing- methods of venture capital financing.	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem based Learning
6	Credit Rating – Functions- origin – credit rating in India – benefits -	CLO2,CLO3, CLO4	2	Chalkand Talk, PPT, Videos	Problem based Learning
7	Credit rating Agencies in India: CRISIL - ICRA – CARE.	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT,	Participatory Learning
UNIT IV (15 Hrs)					
1	*Introduction to Fin Tech-Recent Developments-Major areas in FinTech*,	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk,PPT, Videos	Blended Learning
2	Future prospects and potential issues with Fin Tech –	CLO1,CLO2, CLO3, CLO4	1	Chalk and Talk,PPT,	Experiential Learning
3	*Fin Tech Evolution in Banks: Digital payments-payment gateways*,	CLO2,CLO3, CLO4	2	Link, PPT, Videos	Blended Learning
4	Digitization of Financial Services- Fintech & Funds- Bill payment services, money transfer services -	CLO1,CLO2, CLO3,	2	Chalk and Talk, PPT,	Participatory Learning
5	Crowd Funding-Use of Crowd funding. - Big Data Analytics - Artificial Intelligence:	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT,	Participatory Learning

6	New challenges of AI and Machine Learning applications in the BFSI sector. Disruption of the investment banking business:	CLO1,CLO3, CLO4	3	Chalk and Talk, PPT,	Participatory Learning
7	Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).	CLO2,CLO3, CLO4	3	Chalk and Talk, PPT,	Experiential Learning
UNIT V (14 Hrs)					
1	Recent trends in Indian currency:	CLO1,CLO2, CLO4	1	Chalk and Talk,PPT	Participatory Learning
2	Digital Currencies	CLO2,CLO3, CLO4	1	Link, PPT, Videos	Blended Learning
3	Fundamentals of digital currencies- Brief History of Financial Innovation	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk,PPT, Videos	Experiential Learning, Participatory Learning
4	Crypto currency Technologies and Block Chain-Applications to Block Chain -	CLO1,CLO2, CLO4	3	Chalkand Talk, PPT	Participatory Learning
5	Bit coin and its significance	CLO1,CLO2	2	Link, PPT,	Blended Learning
6	-Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments*- Security and regulatory issues in Fintech.	CLO2,CLO3, CLO4	4	Chalkand Talk, PPT	Participatory Learning

Course Designer

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

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

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts.
- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract - Offer & Acceptance- Consideration – Capacity to Contract. AI in Contract Law

Unit II (14 Hrs)

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

Unit III (15 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV (15 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor. Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V (15 Hrs)

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

Text Book

S.No	Authors	Title	Publishers	Year & Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2020 & 3 rd Revised Edition

Books for Reference

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

Skill Component

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

Pedagogy

- Lecture, PPT, Assignment, Seminar, Group Discussion, Activitybased Learning

Content & Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I					
1	Indian Contract Act 1872 – Meaning of Contract – Definition- Obligation & Agreement	CLO1,CLO2, CLO3, CLO4	4	PPT	Participatory Learning
2	Nature of Contract & Classification- Components of	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning

	Valid Contract				
3	Offer & Acceptance- Consideration-	CLO1,CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
4	Capacity to Contract - AI in Contract Law	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Experiential Learning
UNIT II					
5	Free Consent – Unlawful Agreements	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Quasi Contracts	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Different Modes of Discharge of Contract	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
8	Remedies of Breach	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
9	Principles for awarding Damages	CLO1,CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT III					
10	Contract of Indemnity & Guarantee	CLO1,CLO2, CLO3, CLO4	1	Chalk and Talk, PPT	Participatory Learning
11	Essential elements of Indemnity and Guarantee	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
12	Rights of Surety – Discharge of Surety	CLO1,CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
13	Bailment & Pledge	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Rights & Duties of Bailor & Bailee	CLO1,CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Rights and Liabilities of Finder of Lost Goods.	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
UNIT IV					
16	Sale of Goods Act 1930 – Sale & Agreements to Sell	CLO1,CLO2, CLO3, CLO4	1	Chalk and Talk, PPT	Participatory Learning
17	Rules Regarding Passing of Property in Goods- Conditions & Warranties	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
18	Actual & Implied -Principle of “Caveat Emptor” and its Limitations	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
19	Rights of Unpaid Vendor.	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
20	Law of Agency – Kinds of Agency	CLO1,CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
21	Rights & Liabilities of Principal and Agent.	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
UNIT V					
22	Consumer Protection Act 1986 - Introduction to Intellectual Property Right Act	CLO1,CLO2, CLO3, CLO4	2	PPT	Experiential Learning
23	Copyright, Patent and Trademark- Competition Act 2002. *Contract of Insurance	CLO1,CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
24	Nature and Fundamental Principles of Insurance	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
25	Life Insurance – Fire insurance – Marine Insurance	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning, Problem based Learning

26	Policy claims - IRDA and its functions.	CLO1,CLO2, CLO3, CLO4	3	PPT	Experiential Learning, Problem based Learning
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Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C07	CORPORATE ACCOUNTING I	THEORY	88	2	-	4

Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcome

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

CLOs	CLO Statements	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1
CLO2	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	K2
CLO3	Apply the accounting concepts of company accounts as per the revised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Mapping with Program Learning Outcome

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

S- Strong; M-Medium;

Syllabus

Unit I

18 Hrs

Issue of Shares - Premium - Discount – Forfeiture - Reissue – Pro-rata Allotment – Issue of Rights and Bonus Shares -Circumstances for issue of bonus shares -SEBI guidelines for issue of bonus shares - Surrender of Shares - ***Buy-Back of shares*** (accounting entries only) - ***Equity shares with differential rights, Employee stock option*** (Theory only). Underwriting of Shares and Debentures –Underwriting Commission – Types of Underwriting.

Unit II

17 Hrs

Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium & Discount. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the open market includes Ex interest and Cum Interest - Sinking Fund Investment Method.

Profits Prior to Incorporation – Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III

18 Hrs

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

Unit IV**17 Hrs**

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

Unit V**18 Hrs**

Holding Company Accounts - Accounts of Holding Companies - ***Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company*** - Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest - Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% Problem 80%

Text Book

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

Books for Reference

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

Skill Components

- Estimate the market value of rights / bonus issue of a company's share listed in stock market.
- Study a Firm's financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report.
- Calculate the value of shares and goodwill of a company using suitable method

Pedagogy

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

Course Content and Lecture Schedule

Module No	Topic	CLO Level	No. of Hours	Content Delivery Methods	Learning Methods
UNIT I (18 Hours)					
1	Issue of Shares -Premium	CLO1, CLO2, CLO4	2	Chalk and talk	Participatory Learning
2	Issue of Shares - Discount – Forfeiture - Reissue – Pro-rata Allotment	CLO2, CLO3	2	Chalk and talk	Problem based Learning
3	Issue of Rights and Bonus Shares (Online Learning)	CLO3	2	Chalk and talk, PPT	Problem based Learning
4	Circumstances for issue of bonus shares (Online Learning)	CLO3, CLO4	1	Chalk and talk, PPT	Participatory Learning
5	SEBI guidelines for issue of bonus shares - Surrender of Shares	CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
6	Buy-Back of shares -Equity shares with differential rights	CLO3, CLO4	2	Chalk and talk, PPT	Participatory Learning
7	Employee stock option	CLO2, CLO3	2	Chalk and talk, PPT	Participatory Learning
8	Underwriting of Shares and Debentures	CLO2,	1	Chalk and	Participatory

		CLO3		talk,PPT	Learning
9	Underwriting Commission Types of Underwriting -problems	CLO1, CLO2	2	Chalk and talk,PPT	Problem based Learning
10	Types of Underwriting -problems	CLO1, CLO2	1	Chalk and talk, Group Discussion	Problem based Learning
UNIT II (17 Hours)					
11	Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares	CLO1, CLO2	2	Chalk and talk,PPT	Participatory Learning
12	Provisions of Companies Act – Capital Redemption Reserve	CLO3, CLO4	3	Chalk and talk,PPT, Seminar	Problem based Learning
13	Minimum Fresh Issue – Redemption at Par, Premium & Discount	CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning
14	Debentures: Issue and Redemption – Meaning – Methods	CLO2, CLO3	2	Chalk and talk,PPT	Participatory Learning
15	Purchase in the open market includes Ex interest and Cum Interest	CLO2, CLO3	2	Chalk and talk,PPT	Experiential Learning
16	Sinking Fund Investment Method	CLO2, CLO3	2	Chalk and talk,PPT	Problem based Learning
17	Profits Prior to Incorporation – Meaning (theory & problems)	CLO2, CLO4	2	Chalk and talk,PPT	Participatory Learning
18	Calculation of Profit with the help of Time – Sales – Weighted Ratios (In Class Discussion & Interaction)	CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
UNIT III (18 Hours)					
19	Final Accounts – Introduction - Final Accounts	CLO3, CLO4	2	Chalk and talk,PPT	Experiential Learning
20	Form and Contents of Financial Statements as per Schedule III of Companies Act 2013	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
21	Part I Form of Balance Sheet	CLO2 , CLO3	4	Chalk and talk,PPT	Problem based Learning
22	Part II Form of Statement of Profit and Loss	CLO3, CLO4	2	Chalk and talk,PPT, Seminar	Problem based Learning
23	Ascertaining Profit for Managerial Remuneration (Online Learning)	CLO2, CLO3	2	Chalk and talk,PPT,	Problem based Learning
24	Managerial remuneration - Format	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning
25	Managerial remuneration – Problems	CLO2, CLO3, CLO4	4	Chalk and talk,PPT	Problem based Learning
UNIT IV (17 Hours)					
26	Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill	CLO2, CLO3	4	Chalk and talk,PPT	Experiential Learning
27	Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.	CLO3, CLO4	5	Chalk and talk,PPT	Problem based Learning
28	Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of	CLO3, CLO4	6	Chalk and talk,PPT, Quiz	Problem based Learning

	shares -Net Assets Method				
29	Yield and Fair Value Methods.	CLO2 CLO3	2	Chalk and talk,PPT	Problem based Learning
Unit V (18 Hours)					
30	Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company. (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Participatory Learning
31	Holding company –calculation of capital profit, cost of control problems (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
32	Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest (In Class Discussion & Interaction)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
33	Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities (In Class Discussion & Interaction)	CLO2, CLO3	4	Chalk and talk,PPT	Participatory Learning
34	Issue of bonus shares by Subsidiary company (Excluding Inter Company Holdings). (In Class Discussion & Interaction)	CLO3	5	Chalk and talk,PPT	Participatory Learning

Course Designers

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Problem Based Learning	50
3	Experimental Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C08	COMPANY LAW	THEORY	88	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

18 Hrs

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

Unit II

17 Hrs

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

Unit III

18 Hrs

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

Unit IV

18 Hrs

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

Unit V

17 Hrs

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

Text Book

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

Reference Books

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

Skill Components

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

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

Pedagogy

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

Course Content and Lecture Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I (18 Hrs)					
1	Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control.	CLO1,CLO2, CLO3, CLO4	4	PPT,	Participatory Learning
2	Lifting or Piercing the Corporate Veil - Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
3	Memorandum of Association – Doctrine of Ultravires – Articles of Association. Doctrine of Constructive Notice & Indoor Management	CLO1, CLO2, CLO3, CLO4	5	PPT, Videos	Experiential Learning
4	Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
UNIT II (17 Hrs)					
5	Shares - Transfer and Transmission of Shares	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
6	Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Veto powers	CLO1,CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
8	Directors – Board of Directors *Director Identification Number (DIN) requirement - Types of Directors	CLO1,CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
9	Appointment - Reappointment – Disqualifications – Vacation of Office – Retirement - Resignation and Removal and *Duties of Directors - Rights of Directors - Director's KYC	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT III (18 Hrs)					
10	Company Secretary – Appointment, Qualification, Powers and Duties.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
11	Audit & Auditors – Qualification, Disqualification, Appointment and Removal	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning

	of an Auditor.				
12	General Meetings – Kinds of Meeting.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13	Resolutions – Ordinary and Special.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Minutes, Quorum, Proxy – Voting.	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings.	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT IV (18 Hrs)					
16	An Overview of Corporate Reorganization – Oppression and Mismanagement.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
17	Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order –	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
18	Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
19	Clause 49 (listing and unlisting requirements).	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
20	National Company Law Tribunal and Appellate Tribunal – Special Courts.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
UNIT V (17 Hrs)					
21	Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT	Experiential Learning, Problem Based Learning
22	Key features of Corporate Governance in the Companies Act 2013.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning,
23	Corporate Social Responsibility - Applicability of CSR - Types of CSR Activities.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
24	CSR Committee and Expenditure - Net Profit for CSR - Reporting requirements.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	80
2	Problem Based Learning	10
3	Experimental Learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24A01	INSURANCE & RISK MANAGEMENT	THEORY	73	2	-	4

Preamble

- To understand the basic concepts and functions of insurance.
- To enable the students to understand the risk management & claims of various policies.

Prerequisite

- Basic Knowledge in insurance and risk

Course Learning Outcomes

- On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall fundamental concepts and the workings of insurance	K1
CLO2	Understand the types of insurance policies and settlement	K2
CLO3	Identify the procedures and practices of claims management	K3
CLO4	Examine the protection or risk management against unforeseeable contingencies like damage and loss	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

Definition of Insurance - Characteristics of Insurance – **Principles of Contract of Insurance** – General Concepts of Insurance – Insurance and Hedging – **Types of Insurance** – Insurance Intermediaries – **Role of Insurance in Economic Development.**

Unit II

15 Hrs

Life Insurance Business - Fundamental Principles of Life Insurance – **Basic Features of Life Insurance Contracts** - Life Insurance Products –Traditional and Unit Linked Policies – **Individual and Group Policies** - With and Without Profit Policies – Types of Life Insurance Policies – **Pension and Annuities** – Reinsurance – Double Insurance.

Unit III

14 Hrs

General Insurance Business - Fundamental Principles of General Insurance – **Types - Fire Insurance** – **Marine Insurance** – Motor Insurance – Personal Accident Insurance – Liability Insurance – **Miscellaneous Insurance** – Claims Settlement.

Unit IV

15 Hrs

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – **Risk Reduction - Risk Transfer** – Risk Financing - Level of Risk Management – Corporate Risk Management – **Personal Risk Management.**

Unit V

14 Hrs

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – **Operations of IRDA** – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - **Summary Provisions of related Acts.**

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

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Neeti Gupta, Anuj Gupta and Abha Chopra	Risk Management and Insurance	Kalyani Publishers, New Delhi	2018 2 nd Edition

Books for Reference

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1.	K. Gupta	Insurance and Risk Management	Himalaya Publications, Mumbai	2024 2 nd Edition
2.	Michel Crouhy,	The Essentials of Risk Management	McGraw Hill, Noida.	2018 3 rd edition

Blended Learning Links

Unit. No	Topic	Reference Link
I	nciples of Contract of Insurance	ps://youtu.be/L-LPhV7pNf4?si=iZK3mCJVB02CAS7f
	pes of Insurance	ps://youtu.be/FVE51Lq77Hg?si=hqvPAD6bwFGrc9S
	le of Insurance in Economic Development	ps://youtu.be/uc9dh4FDsbl?si=p-lQ6rhSYnWYYvca
II	sic Features of Life Insurance Contracts	ps://youtu.be/490j4coqI4Y?si=l1EPmlqL-Ovjsni2
	ividual and Group Policies	ps://youtu.be/o831xR5EO3Y?si=vcz3qDD-7U3vMTsI
	nsion and Annuities	ps://youtu.be/m06zm9opL_M?si=RBf2VbfMAuKURBvo
III	ypes of Fire Insurance	ps://youtu.be/0mcBh2Mtr2A?si=2Q7egp87BmAclmx
	arine Insurance	ps://youtu.be/aMnDq49kEmE?si=tq1HV65494ZrDaUO
	scellaneous Insurance	ps://youtu.be/kC8hPhlozX4?si=MxYzOt6AsL81jlld
V	sk Reduction	ps://youtu.be/wXQACWc_Fls?si=XhYdg11M2v4HD4R2
	sk Transfer	ps://youtu.be/lIG209Z7COI?si=qOoul-PbVRPt8tis
	Personal Risk Management	ps://youtu.be/NhQmPxX-oeY?si=O5kfsmV8ZO728oZL
V	erations of IRDA	ps://youtu.be/0upy-uQbVIg?si=j7LfBK_ZMIQD7uKE
	Summary Provisions of related Acts.	ps://youtu.be/lPKC4lS4uyo?si=2MxfF2m8yqc4elQf

Skill Component

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

Course Contents and Lecture Schedule

Module No	Topic	CLO	No of Hours	Contents Deliver Methods	Learning Methods
Unit I (15 Hrs)					
1	Definition of Insurance	CLO1	2	PPT, chalk and talk	Participatory Learning
2	Characteristics of Insurance	CLO1, CLO2	2	Flipped class, chalk and talk, videos	Experiential Learning
3	Principles of Contract of Insurance	CLO3, CLO2	3	Videos, PPT	Blended Learning
4	General Concepts of Insurance – Insurance and Hedging	CLO2, CLO3	3	PPT, chalk and talk	Experiential Learning
5	Types of Insurance	CLO4 CLO2	2	Videos, PPT	Blended Learning

6	Insurance Intermediaries	CLO2 CLO3	1	PPT and discussion	Participatory Learning
7	Role of Insurance in Economic Development	CLO2 CLO4	2	Videos, PPT	Blended Learning
Unit II (15 Hrs)					
8	Life Insurance Business	CLO1	1	Flipped class, chalk and talk, videos	Participatory Learning
9	Fundamental Principles of Life Insurance	CLO1, CLO2	2	Videos, PPT	Participatory Learning
10	Basic Features of Life Insurance Contracts	CLO2 , CLO3	2	Videos, PPT	Blended Learning
11	Life Insurance Products	CLO2	1	PPT, chalk and talk	Participatory Learning
12	Traditional and Unit Linked Policies	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Experiential Learning
13	Individual and Group Policies - With and Without Profit Policies –	CLO2, CLO4	2	Flipped class, chalk and talk, videos	Blended Learning
14	Types of Life Insurance Policies	CLO2, CLO3,	2	Flipped class, chalk and talk	Experiential Learning
15	Pension and Annuities	CLO4 , CLO3	1	Videos, PPT	Blended Learning
16	Reinsurance – Double Insurance	CLO2, CLO3,	2	PPT, chalk and talk	Participatory Learning
Unit III (14 Hrs)					
17	General Insurance Business	CLO1	2	PPT, chalk and talk	Participatory Learning
18	Fundamental Principles of General Insurance	CLO2 CLO4	2	Flipped class, chalk and talk	Problem based Learning
19	Types of Fire Insurance	CLO2, CLO3,	2	Videos, PPT	Blended Learning
20	Marine Insurance	CLO4 , CLO3	1	Videos, PPT	Blended Learning,
21	Motor Insurance –Personal Accident Insurance	CLO1, CLO2, CLO3	3	Flipped class, chalk and talk, videos	Experiential Learning
22	Liability Insurance– Miscellaneous Insurance	CLO2, CLO4	2	Videos, PPT	Blended Learning
23	Claims Settlement		2	PPT, chalk and Talk	Blended Learning
Unit IV (15 Hrs)					

24	Risk Management	CLO1, CLO3	2	PPT, chalk and talk	Participatory Learning
25	Objectives -Process	CLO2, CLO4	2	Flipped class, chalk and talk, videos	Participatory Learning
26	Identification and Evaluation of Potential Losses	CLO3	3	Flipped class, chalk and talk, videos	Blended Learning
27	Risk Reduction - Risk Transfer	CLO2 CLO3	2	Videos, PPT	Blended Learning
28	Risk Financing	CLO3 CLO4	2	Videos, chalk and talk	Blended Learning
29	Level of Risk Management	CLO2 CLO3	1	Flipped class, chalk and talk, videos	Blended Learning
30	Corporate Risk Management	CLO2, CLO4	2	Videos, chalk and talk	Blended Learning
31	Personal Risk Management	CLO1, CLO3	1	PPT, chalk and talk	Problem based Learning
Unit V (14 Hrs)					
31	Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction	CLO1, CLO2,	2	PPT, chalk and talk	Participatory Learning
32	IRDA– Purpose, Duties,	CLO1 CLO3	2	Videos, PPT	Blended Learning
33	IRDA- Powers and Functions of IRDA	CLO1 CLO2	3	Flipped class, chalk and talk, videos	Blended Learning
34	Operations of IRDA	CLO3, CLO4	3	Videos, PPT	Blended Learning
35	Insurance Policyholders' Protection under IRDA	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Blended Learning
36	Exposure/Prudential Norms - Summary Provisions	CLO1, CLO2,	2	Flipped class, chalk and talk, videos	Blended Learning

Course Designers

1. Dr.M.Shobana, Assistant Professor,
2. Ms.Dharani K, Assistant Professor.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Problem Based Learning	10
3	Experimental Learning	10
4	Blended Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24A02	BUSINESS ECONOMICS	THEORY	73	2	-	4

Preamble

- Develop both theoretical and practical understanding of the economic decisions faced by businesses and their managers.
- Enhance the ability to analyse the economic and social environment in which business decisions are made.
- Gain foundational knowledge in both microeconomics and macroeconomics.

Prerequisite

- Basic knowledge on economics

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the positive and normative (negative) approaches in economic analysis.	K1
CLO2	Understand the key factors influencing demand forecasting.	K2
CLO3	Recognize the assumptions and significance of the indifference curve in consumer behaviour analysis.	K3
CLO4	Analyse pricing strategies under different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.	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

14 Hrs

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – **Scope and Importance of Business Economics** - Concepts: **Production Possibility frontiers** – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- **Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

Unit II

15 Hrs

Meaning of Demand - Demand Analysis: **Demand Determinants, Law of Demand and its Exceptions.** Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - **Factors Governing Demand Forecasting** - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit III

15 Hrs

Consumer Behaviour – Meaning, Concepts and Features – **Law of Diminishing Marginal Utility** – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – **Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods** - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV

15 Hrs

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - **Law of Variable Proportion** – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – **Internal and External Diseconomies** - **Producer's equilibrium.** National Income - Gross National Product -Net National Product -Measurement of National Income - Consumptions, savings and investments.

Unit V

14 Hrs

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, **Objectives of Pricing Policy, its importance**, Pricing Methods and Objectives – Price Determination under Monopoly, **kinds of Monopoly**, Price Discrimination, **Determination of Price in Monopoly – Monopolistic Competition** – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.

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

Text Book				
Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	H.L. Ahuja	Business Economics–Micro & Macro	Sultan Chand & Sons, New Delhi.	2019 ,20 th Edition
2	Shankaran.S	Business Economics(Unit IV)	Margham Publications Ch -17	2020, 3 rd Edition

Books for Reference:

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1.	Aryamala.T.	Business Economics	Vijay Nocole, Chennai	2022 ,1 st Edition
2.	D.M. Mithani	Business Economics	Himalaya Publishing House, Mumbai	2019 ,7 th Edition

Blended Learning Links		
Unit.No	Topic	Reference Link
	pe and Importance of Business Economics duction Possibility frontiers	ps://youtu.be/wW3BfdZD4n4?si=HhALgZ-8wGd9uUE- ps://youtu.be/e6YEZ9dbAio?si=vAZX1CrTrzJJ3MUt
I	Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.	ps://youtu.be/ArgMnQKmWts?si=l1IbkBaBh9MLaZq6
II	mand Determinants, Law of	ps://youtu.be/vRtXhCAxlAg?si=fa19I9CY18xY0Xep
	Demand and its Exceptions	
	tors Governing Demand	ps://youtu.be/MHeW0_8_9FM?si=67BVJDDoGvjZJo5Pm
III	Forecasting	ps://youtu.be/cuwJud8YCzw?si=yo0LJZ6TOSg_BJzE
	w of Diminishing Marginal Utility	ps://youtu.be/cuwJud8YCzw?si=yo0LJZ6TOSg_BJzE
	sumer's Equilibrium. Price, Income and Substitution Effects.	ps://youtube.com/shorts/ssQ_pOUJahY?si=couQJnF7r3FlN0dy
IV	es of Goods: Normal, Inferior and Giffen Goods	ps://youtu.be/1SnMaQ_0ksE?si=3V2swPtVCycy3lDO
	of Variable Proportion	ps://youtu.be/xUOM-82Croo?si=-N5lW2dEjVv0gwkf
	ernal and External Diseconomies	tps://youtu.be/kODhXruKqw4?si=FaEFItyu9E4MVSer
V	ducer's equilibrium	ps://youtu.be/JWGxP3694hE?si=jTsGLMhMzxIj4wwN
	ectives of Pricing Policy, its importance	ps://youtu.be/0PrjGn0IpFo?si=e5AEUxR8EO_QEdJx
	Determination of Price in Monopoly	ps://youtu.be/_L6yBOc7D0?si=IcKW0-TFU_dXbXam
	Monopolistic Competition	ps://youtu.be/8a3gXThQeK0?si=ulPoa9pkjF7L32oI

Skill Component

- Assignment focused on understanding key economic concepts, principles, and frameworks.
- Develop a foundational understanding of individual economic behaviour and core microeconomic concepts.
- Evaluate demand and supply functions, including elasticity, across different market structures.
- Examine pricing mechanisms under various market conditions.
- Analyse the impact of external economic factors on business and the broader economy.
- Assignment involving the application and interpretation of economic analysis in real-world contexts.

Pedagogy

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

Course Contents and Lecture Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery Methods	Learning Methods
Unit I (14 Hrs)					
1	Introduction to Economics –	CLO1	1	PPT, chalk and talk	Participatory Learning
2	Wealth, Welfare and Scarcity Views on Economics	CLO1, CLO2	2	Flipped class, chalk and talk, videos	Experiential Learning
3	Positive and Normative Economics - Definition – Scope and Importance of Business Economics	CLO3, CLO2	3	Videos, PPT	Blended Learning
4	Concepts: Production Possibility frontiers	CLO2, CLO3	2	PPT and discussion	Experiential Learning
5	Opportunity Cost – Accounting Profit and Economic Profit	CLO4 CLO2	1	Videos, PPT	Blended Learning
6	Incremental and Marginal Concepts – Time and Discounting Principles	CLO2 CLO3	1	PPT and discussion	Participatory Learning
7	Concept of Efficiency-	CLO2 CLO4	2	Videos, PPT	Blended Learning
8	Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation	CLO1 CLO2 CLO3	2	PPT, chalk and talk, videos	Participatory Learning
Unit II (15 Hrs)					
9	Meaning of Demand - Demand Analysis:	CLO1	2	Flipped class, chalk and talk, videos	Participatory Learning
10	Demand Determinants, Law of Demand and its Exceptions	CLO1, CLO2	3	Videos, PPT	Participatory Learning
11	Elasticity of Demand: Definition, Types	CLO2, CLO3	2	Videos, PPT	Blended Learning
12	Measurement and Significance. Demand Forecasting	CLO2	2	PPT, chalk and talk	Participatory Learning
13	Factors Governing Demand Forecasting	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Experiential Learning
14	Methods of Demand Forecasting	CLO2, CLO4	2	Flipped class, chalk and talk, videos	Blended Learning

15	Law of Supply and Determinants	CLO2, CLO3,	2	Flipped class, chalk and talk	Experiential Learning
Unit III (15 Hrs)					
16	Consumer Behaviour – Meaning, Concepts and Features	CLO1	2	PPT, chalk and talk	Participatory Learning
17	Law of Diminishing Marginal Utility	CLO2 CLO4	2	Flipped class, chalk and talk	Problem based Learning
18	Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility	CLO2, CLO3,	2	Videos, PPT	Blended Learning
19	Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties	CLO4, CLO3	3	Videos, PPT	Blended Learning,
20	Consumer's Equilibrium. Price, Income and Substitution Effects.	CLO1, CLO2, CLO3	2	Flipped class, chalk and talk, videos	Experiential Learning
21	.Types of Goods: Normal, Inferior and Giffen Goods -	CLO2, CLO4	2	Videos, PPT	Blended Learning
22	Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve	CLO4, CLO3	2	PPT, chalk and Talk	Blended Learning
Unit IV (15 Hrs)					
23	Concept of Production - Production Functions	CLO1, CLO3	2	PPT, chalk and talk	Participatory Learning
24	Linear and Non – Linear - Homogeneous Production Functions	CLO2, CLO4	1	PPT, chalk and talk, videos	Participatory Learning
25	-Law of Variable Proportion – Laws of Returns to Scale -	CLO3	2	Flipped class, chalk and talk, videos	Blended Learning
26	Difference between Laws of variable proportion and returns to scale	CLO2 CLO3	2	Videos, PPT	Blended Learning
27	Economies of Scale – Internal and External Economies	CLO3 CLO4	2	Videos, chalk and talk	Blended Learning
28	Internal and External Diseconomies - Producer's equilibrium	CLO2 CLO3	3	Flipped class, chalk and talk, videos	Blended Learning
29	National Income - Gross National Product -Net National Product - Measurement of National Income - Consumptions, savings and investments.	CLO1 CLO2 CLO3 CLO4	3	PPT, chalk and talk, videos	Experimental Learning
Unit V (14 Hrs)					
30	Price and Output Determination under Perfect Competition	CLO1, CLO2,	2	PPT, chalk and talk	Participatory Learning
31	Short Period and Long Period Price Determination,	CLO1 CLO3	2	Videos, PPT	Blended Learning
32	Objectives of Pricing Policy, its importance	CLO1 CLO2	2	Flipped class, chalk and talk, videos	Blended Learning

33	Pricing Methods and Objectives	CLO3, CLO4	1	Videos, PPT	Blended Learning
34	Price Determination under Monopoly, kinds of Monopoly	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Blended Learning
35	Price Discrimination, Determination of Price in Monopoly	CLO1, CLO2,	2	Flipped class, chalk and talk, videos	Blended Learning
36	Monopolistic Competition – Price Discrimination	CLO2 CLO3	1	Videos, PPT	Blended Learning
37	Equilibrium of Firm in Monopolistic Competition	CLO3 CLO4	1	Videos, chalk and talk	Blended Learning
38	Oligopoly – Meaning – features, “Kinked Demand” Curve.	CLO2 CLO3	1	Flipped class, chalk and talk, videos	Blended Learning

Course Designers

1. Dr.K.Pavithra, Assistant Professor,
2. Dr.D.Sreemathi, Assistant Professor.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Problem Based Learning	10
3	Experimental Learning	10
4	Blended Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24SBP1	FINANCIAL DATA VISUALIZATION USING POWER BI	PRACTICAL	-	4	41	3

Preamble

- To convert raw financial data into interactive dashboards using Power BI.
- To develop skills to analyse and present financial insights for effective decision-making.

Prerequisite

- Basics of Financial Data Analysis

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Understand the role and importance of data visualization in financial decision-making using Power BI	K1
CLO2	Apply Power BI tools to perform data import, transformation, and cleaning using Power Query.	K2
CLO3	Analyze financial data including income statements, balance sheets, cash flows, and KPIs using appropriate visualization techniques.	K3
CLO4	Organize financial visuals and reports using Power BI tools such as DAX, slicers, and visual elements.	K4

Syllabus

1. Import Financial Data into Power BI
(Load an Excel sheet with sales & expense data into Power BI.)
2. Create a Profit & Loss Statement Report
(Visualize income, expenses & net profit using a table & bar chart.)

3. Compare Monthly Sales Revenue
(Use a line graph to compare revenue trends over 6 months.)
4. Analyze Business Expenses by Category
(Use a pie chart to display marketing, payroll & operational costs.)
5. Calculate & Visualize Gross Profit Margin
(Use calculated fields to show revenue & COGS.)
6. Create a Financial KPI Dashboard
(Use KPI cards for Net Profit, Revenue Growth & Expense Ratio.)
7. Cash Flow Analysis using Power BI
(Display inflows & outflows using a stacked column chart.)
8. Track Bank Transactions & Balance Trends
(Analyze monthly deposits & withdrawals using a table & line chart.)
9. Sales forecast using Power BI
(Use Power BI forecasting features to predict future revenue trends.)
10. Customer Payment Trends Analysis
(Analyze overdue invoices and outstanding payments.)

Lecture Plan

Module No.	Topic	No. of periods	Content delivery methods	Participatory learning	CLOs
1	Import Financial Data into Power BI	4	Demonstration, System	Hands on Training	CLO1 CLO2
2	Create a Profit & Loss Statement Report	4	Demonstration, System	Hands on Training	CLO3 CLO4
3	Compare Monthly Sales Revenue	4	Demonstration, System	Hands on Training	CLO1 CLO2
4	Analyze Business Expenses by Category	4	Demonstration, System	Hands on Training	CLO3 CLO4
5	Calculate & Visualize Gross Profit Margin	5	Demonstration, System	Hands on Training	CLO2
6	Create a Financial KPI Dashboard	4	Demonstration, System	Hands on Training	CLO1 CLO2
7	Cash Flow Analysis using Power BI	4	Demonstration, System	Hands on Training	CLO1 CLO3
8	Track Bank Transactions & Balance Trends	4	Demonstration, System	Hands on Training	CLO2 CLO4
9	Sales forecast using Power BI	4	Demonstration, System	Hands on Training	CLO2 CLO3
10	Customer Payment Trends Analysis	4	Demonstration, System	Hands on Training	CLO1 CLO2

Course Designers

1. Dr.K.Pavithra, Assistant Professor,
2. Ms.K.Dharani, Assistant Professor

COURSE CODE	COURSE TITLE	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	KnowledgeLevel
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	Apply design thinking process in problem solving	K3
CLO 4	Analyze the best practices of design thinking and impart them in business and individual day to day operations.	K4

Mapping with Programme Learning Outcomes

CLOs	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;

Syllabus

UNIT I 6 Hours

Design Thinking Overview: Introduction to Design Thinking and Design Research

Strategies - Design Thinking Skills

UNIT II 6 Hours

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 the 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.	Christian Mueller-Roterberg	Handbook of Design Thinking Tips & Tools for how to design thinking	Amazon Kindle Version	2018
2	Gavin Ambrose Paul Harris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastava and Vijay Kumar	A Text Book of DESIGN THINKING	Vayu Education of India	2022

Reference Books

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Maurício Vianna Ysmar Vianna Isabel K. Adler Brenda Lucena Beatriz Russo	Design Thinking – Business Innovation	MJV Press	2011
2	Moritz Gekeler	A practical guide to design Thinking	Friedrich- Ebert-Stiftung	2019

3	J. Berengueres	The Brown Book of Design Thinking	UAE University College, Al Ain	2014
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COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24C09	CORPORATE ACCOUNTING II	THEORY	103	2	-	5

Preamble

- To enable the students to lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies, to Understand the concept related to Government Accounting and Inflation Accounting and to enable the students to have a comprehensive practice in the preparation of corporate accounting suitable to the corporate sector.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

CORPORATE ACCOUNTING II - CM24C09 – 103 HOURS

Unit I

20 Hours

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

Unit II

21 Hours

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration- Lump sum method, Net Asset method, Net payment method, Intrinsic value method–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company

Unit III**21 Hours**

Accounts of Banking Companies: - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet– Items requiring Special Attention in Preparation of Final Accounts - Rebate on bills discounted. Classification of Bank Advances – Non Performing Assets- Meaning – Provision for NPA.

Unit IV**21 Hours**

Accounts of Insurance Companies: Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium, Reinsurance, Claims, Commission, Annuities, Surrender value, Paid Up value, Bonus, Life Assurance fund and Double insurance- Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.

Unit V**20 Hours**

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

Distribution of Marks: Problems 80% Theory 20%.

Text Book

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

Reference Books

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

Skill Component

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO Level	No. of Hours	Content Delivery Methods	Learning Methods
UNIT I (20 Hours)					
1.	Alteration of Share Capital and Internal Reconstruction: Meaning – Importance	CLO1 CLO2 CLO4	4	Chalk and talk	Participatory Learning
2.	Legal Provisions relating to Capital Reduction	CLO2 CLO3	8	Chalk and talk	Problem based Learning
3.	Preparation of Reconstructed Balance Sheets-	CLO3	8	Chalk and talk, PPT	Problem based Learning
UNIT II (21 Hours)					
4.	Accounting for Amalgamation and	CLO1 CLO2	3	Chalk and talk	Participatory Learning
	Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration	CLO4			
5.	Lump sum method	CLO2 CLO3	2	Chalk and talk	Problem based Learning
6.	Net Asset method	CLO3	2	Chalk and talk, PPT	Problem based Learning
7.	Net payment method	CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
8.	Intrinsic value method	CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
9.	Journal Entries and Ledger Accounts in the books of Vendor Companies	CLO3 CLO4	5	Chalk and talk, PPT	Participatory Learning
10.	Journal Entries and Balance Sheet in the books of Purchasing Company	CLO2 CLO3	5	Chalk and talk, PPT	Participatory Learning
UNIT III (21 Hours)					
11.	Accounts of Banking Companies: - Preparation of Profit & Loss Account	CLO1 CLO2	3	Chalk and talk, PPT	Participatory Learning
12.	Guidelines of RBI for Profit and Loss account	CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
13.	Balance Sheet – Guidelines of RBI for Balance Sheet	CLO2 CLO3	3	Chalk and talk, PPT	Participatory Learning
14.	Items requiring Special Attention in Preparation of Final Accounts	CLO1 CLO3	3	Chalk and talk, PPT	Experiential Learning
15.	Rebate on bills discounted.	CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning

16.	Classification of Bank Advances	CLO2 CLO4	3	Chalk and talk, PPT	Participatory Learning
17.	Non-Performing Assets-Meaning – Provision for NPA	CLO3 CLO4	3	Chalk and talk, PPT	Participatory Learning
UNIT IV (21 Hours)					
18.	Accounts of Insurance Companies: Types of Insurance	CLO1 CLO3 CLO4	2	Chalk and talk, PPT	Experiential Learning
19.	Life Insurance – Important terms and their treatment in final accounts of life insurance companies .	CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
20.	Premium, Reinsurance, Claims, Commission, Annuities	CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
21.	Surrender value, Paid Up value, Bonus, Life Assurance fund and Double insurance	CLO3 CLO4	3	Chalk and talk, PPT, Seminar	Problem based Learning
22.	Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account – Form A - BS Balance Sheet.	CLO1 CLO2 CLO3	4	Chalk and talk, PPT,	Problem based Learning
23.	Accounts of General Insurance - Form B – RA Revenue Account	CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
24.	Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
UNIT V (20 Hours)					
25.	Liquidation of Companies: Types of Liquidation	CLO1 CLO2 CLO3	3	Chalk and talk, PPT	Participatory Learning
26.	Preparation of Liquidator's Final Statement of Accounts	CLO1 CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
27.	Order of Payment – Liquidator's Remuneration	CLO1 CLO2 CLO3	5	Chalk and talk, PPT, Assignment	Problem based Learning
28.	Calculation of Preferential Creditors (Excluding Statement of Affairs).	CLO2 CLO3	4	Chalk and talk, PPT	Problem based Learning
29.	Indian Accounting Standards (AS 1-6,10-15,20-23)	CLO3	3	Chalk and talk, PPT	Participatory Learning

30.	Elementary introduction to International Financial Reporting Standards. (Theoretical Aspects only)	CLO3	2	Chalk and talk, PPT	Participatory Learning
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Course Designers

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

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

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

Preamble

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

Prerequisite

- 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	Analyze the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

BUSINESS FINANCE - CM24C10 – 73 HOURS

Unit I

14 Hrs

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 Hrs**

Capital Budgeting: – Meaning – Need–Importance – Kinds and Process of Capital Budget-ing– 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 Hrs**

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 Hrs**

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

Unit V**14 Hrs**

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

*Distribution of Marks: Theory 40 % Problems 60 %

Text Books

Sl.No.	Author name	Title of the book	Publisher	Year and Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018 & 10 th Edn.

Reference Books

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

Skill Components

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I (14 Hours)					
1	Business Finance: Meaning and Definition – Approaches to Finance Function – Scope –	CLO1, CLO2, CLO3, CLO4	3	PPT,	Participatory Learning
2	Financial Decisions - Profit Maximization Vs Wealth maximization.	CLO1, CLO2,	4	Chalk and Talk, PPT	Participatory Learning
	Sources of Finance.	CLO3, CLO4			
3	Financial Planning: Objectives – Characteristics – Steps in financial planning – Limitations of Financial Planning.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Experiential Learning
4	Role of Financial Manager. Time Value of money – Practical Applications of Time Value Techniques – AI for TVM Calculation	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
Unit II (15 Hours)					
5	Capital Budgeting: – Meaning – Need– Importance	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Kinds and Process of Capital Budgeting– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods -	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
8	Cost of Capital: Meaning – Significance – Classification of Cost–Computation of Cost of Capital: Cost of Debt, Preference, Equity,	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
9	Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning

Unit III (15 Hours)					
10	Capital Structure: Introduction – Importance – Factors Determining the Capital Structure.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
11	Theories of Capital Structure: Net Income Approach- Net Operating Income Approach	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
12	Traditional Approach and Modigliani and Miller Approach.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13	Leverage: Meaning – Types of Leverage –	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Impacts of Financial Leverage –	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Integration of AI for Trading and Equity.	CLO1, CLO2, CLO3,	2	PPT	Participatory Learning
		CLO4			
Unit IV (15 Hours)					
16	Capitalisation: Concept – Need- Theories of Capitalisation – Fair capitalization – Over Capitalization – Under Capitalization –	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
17	Watered Stock – Over Trading and Under Trading.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
18	Working Capital Management: Meaning – Classification-	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
19	Importance- Factors Determining the Working Capital Requirements– Management of Working Capital	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
20	Methods of Estimating Working Capital Requirements – Integration of AI for estimation of working capital.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Experiential Learning, Problem Based Learning
Unit V (14 Hours)					
21	Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques.	CLO1, CLO2, CLO3, CLO4	3	PPT	Experiential Learning, Problem Based Learning

22	Dividend Policy: Determinants of Dividend Policy – Types of Dividend Policy	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
23	Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance -	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
24	IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies - Global Perspectives on Dividend Policy	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designer

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

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23A03	DERIVATIVES MARKET	THEORY	73	2	-	4

Preamble

- To familiarize the fundamental concept of commodity and commodity exchange in India.
- To provide an insight into the different types of Derivatives and Participants in derivatives market.
- To recognize the roles of various participants trading on the exchange.

Perquisites

- Basic knowledge on stock market

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the design of physical market for agricultural commodities in India	K1
CLO2	Understand significant areas of risk associated with buying and selling of commodities	K2
CLO3	To evaluate the settlement process and delivery process in exchange	K3
CLO4	Analyse the hedging and speculation strategies in investing commodities	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium;

DERIVATIVES MARKET - FS23A03 -73 HOURS

UNIT I

15 Hrs

Commodity markets: Meaning of Commodity–markets-marketing of agricultural commodities - physical market operations. Understanding risk – managing risk - Meaning of derivatives - evaluation of commodity derivatives in India.

UNIT II

14 Hrs

Derivatives– types- markets and participants. Commodity exchanges: Meaning-Commodity exchange around the world and in India- electronic spot exchanges - regulation of commodity markets.

UNIT III

15 Hrs

Trading on commodity exchanges: The exchange platforms – membership– brokerage - trading systems - order types - access to commodity exchange-volume and open interest-Clearing and settlement on commodity Exchanges- the commodity clearing house – margining - risk containment measures- settlement process-warehousing and warehouse receipts- the delivery process.

UNIT IV

15 Hrs

Commodity futures pricing and applications - Pricing of futures - cost of carry – futures spot convergence-price relationships-futures for hedging–speculation- arbitrageur. Option pricing– (options for hedging-speculation and arbitrage)

UNIT V

14 Hrs

Commodities as an investment class-Investing commodities- commodity indices- risks and challenges – variety in commodity markets –derivatives disasters.

Text Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	John C. Hull and Sankarshan Basu	Options, Futures and other Derivatives	Margham Publications Ch -17	2013 & 8 th Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Hamon.J.D	Advanced Commodity Trading Techniques	Windsor books	2011 & 8 th Edition
2	Nick Battley	Introduction to Commodity Futures	Irwin	2016 & 2 nd Edition
3	Niti Nandining Chatnani	Commodity Markets	Mc Graw Hill Pvt. Ltd	2011 & 1 st Edition
4	Parameshwaran.R	Futures and options	Mc Graw Hill Pvt. Ltd	2016 & 5 th Edition

Reference Links

UNIT NO	REFERENCE LINK
I	https://youtu.be/tYkqwIllFX4?si=2KpL6rGfxu0Nbrq https://youtu.be/TAxjfJ3Q4N4?si=E1Ejk3X550VrmkbJ https://youtu.be/9RF2NcQ1u_U?si=6q9SBXmS_p9RVkRM https://youtu.be/tYkqwIllFX4?si=2KpL6rGfxu0Nbrq https://www.slideshare.net/kakubansal/evolution-of-commodity-derivatives-in-india

II	https://www.5paisa.com/articles/different-types-of-derivative-contracts https://www.classcentral.com/course/edx-foreign-exchange-markets-concepts-instruments-risks-and-derivatives-11720 http://www.whichwaytopay.com/world-commodity-exchanges.asp https://www.jagranjosh.com/general-knowledge/commodity-exchanges-of-india-1472207100-1
III	https://www.icexindia.com/ https://www.icexindia.com/static/membership-introduction.aspx https://www.slideshare.net/spagi/clearing-and-settlement-on-commodity-exchange
IV	https://www.nirmalbang.com/knowledge-center/cost-of-carry.html https://www.motilaloswal.com/blog-details/what-is-the-cost-of-carry-in-stock-trading/20172 https://www.investopedia.com/ask/answers/06/futuresconvergespot.asp
V	https://www.trifidresearch.com/blog/commodity-futures-as-an-investment-avenue https://www.investopedia.com/terms/c/commodityindices.asp https://www.investopedia.com/terms/c/commodity-market.asp https://www.classcentral.com/course/edx-debt-money-markets-concepts-instruments-risks-andderivatives-11718

Skill Components

- Students might ask to open a DEMAT account and can do online share trading as an investor.
- Collection of guidelines to become a member in various commodity exchanges
- Collection of techniques and guidelines for effective share trading
- Analysis on volatility of share price indexes (NIFTY & BSE100)

Pedagogy

- Chalk and talk, PPT, Discussion, Assignment, Quiz, Case study

Course Content and Presentation Schedule

UNIT I (15 Hrs)					
Module No	Topic	CLO	No of Hours	Content Delivery Methods	Learning Methods
1	Commodity Markets: Meaning of commodity	CLO1, CLO2, CLO3	2	Chalk and talk, PPT	Participatory learning
2	Commodity Markets	CLO1, CLO2, CLO4	2	Flipped class, PPT	Experiential learning
3	Marketing of agricultural commodities-Physical market operations	CLO1, CLO2, CLO4	3	Chalk and talk Demo	Participatory learning
4	Understanding risk –managing risk	CLO2, CLO3, CLO4	3	Videos PPT	Experiential learning
5	Meaning of Derivatives	CLO1, CLO2	2	PPT	Experiential learning
6	Evaluation of commodity derivatives in India	CLO1, CLO3, CLO4	3	Videos PPT	Experiential learning
UNIT II (14 Hrs)					
7	Meaning of derivatives	CLO1	2	PPT	Participatory learning
8	Types	CLO2, CLO3, CLO4	3	Chalk and talk Demo	Participatory learning

9	markets and participants	CLO2, CLO4	3	Videos, PPT	Problem solved Learning
10	Commodity exchanges: Commodity exchange around the world and in India	CLO2, CLO3 CLO4	3	Videos, PPT	Participatory learning
11	Electronic spot exchanges- regulation of Commodity markets	CLO2, CLO3 CLO4	3	Chalk and talk, Demo	Problem solved learning
UNIT III (15 Hrs)					
12	Trading on commodity exchanges: The exchange platforms	CLO1, CLO3 CLO4	3	Chalk and talk, PPT	Experiential learning
13	Membership	CLO1, CLO2 CLO3, CLO4	2	Chalk and talk, Demo	Participatory learning
14	Brokerage-trading systems	CLO1 CLO2 CLO4	2	PPT	Problem solved learning
15	Order types access to commodity exchange- Volume and open interest	CLO2 CLO3 CLO4	2	Chalk and talk, Demo	Participatory learning
16	Clearing and settlement on commodity Exchanges- the commodity clearing House	CLO2, CLO3 CLO4	2	Videos, PPT	Problem solved learning
17	Margining - Risk containment measures- settlement process	CLO2, CLO3 CLO4	2	PPT	Experiential learning
18	Warehousing and warehouse receipts Delivery process	CLO1, CLO2 CLO3	2	Flipped class, PPT	Participatory learning
UNIT IV (15 Hrs)					
19	Commodity futures pricing and applications - Pricing of futures	CLO2 CLO3 CLO4	3	PPT Chalk and talk	Experiential learning
20	Cost of carry - Futures spot convergence	CLO2, CLO3 CLO4	2	Videos PPT	Experiential learning
21	price relationships	CLO1, CLO3 CLO4	2	Flipped class, PPT	Participatory learning
22	futures for hedging- speculation- arbitrageur.	CLO1, CLO2, CLO3 CLO4	4	Chalk and talk, Demo	Participatory learning
23	Option pricing- (options for hedging- speculation and arbitrage)	CLO1, CLO2, CLO3 CLO4	4	PPT Chalk and talk	Experiential learning
UNIT V (14 Hrs)					

24	Commodities as an investment class- Investing commodity	CLO2, CLO3 CLO4	4	PPT	Problem solved learning
25	Commodity indices-risks and Challenges	CLO1 CLO3 CLO4	5	Chalk and talk,Demo	Participatory learning
26	Variety in commodity markets	CLO2 CLO3 CLO4	3	Videos, PPT	Experiential learning
27	Derivatives disasters	CLO2, CLO3	2	PPT	Experiential learning

Course Designers

1. Dr.K.Pavithra
2. Ms.K.Dharani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23A04	BUSINESS ENVIRONMENT	THEORY	73	2	-	4

Preamble

- To make the students to understand the basics Concepts of Environmental Science and their importance in different forms of business.
- To relate the impact of environment on business in an integrated manner.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Outline various components and different policies of Business Environment.	K1
CLO2	Recognize and explain the impact of Socio - cultural environment and Indian consumerism on business activities.	K2
CLO3	Develop the Industrial Relations and analyzing the problems of trade unionism in India.	K3
CLO4	Apply the knowledge Fiscal and Monetary policies to analyze the current situations and take prudent decisions	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

BUSINESS ENVIRONMENT - FS23A04 -73 HOURS

UNIT I

14 Hrs

An Introduction - The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT II

14 Hrs

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT III

15 Hr

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UNIT IV

15 Hrs

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT V

15 Hrs

Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	C. B. Gupta	Business Environment	Sulthan Chand & Sons New Delhi	2022& 2 nd Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Veenakeshav pailwar	Business Environment	PHI Learning Pvt Ltd New Delhi	2022 & 4 th Edition
2	Namitha Gopal	Business Environment	Vijay Nicole Imprints Ltd. Chennai	2013 & 2 nd edition

Reference Links

UNIT NO	REFERENCE LINK
I	https://study.com/learn/lesson/external-internal-environmental-factors-summarises-differences-examples.html https://www.scribd.com/doc/87565788/Changing-Dimensions-of-Business-Environment
II	https://unacademy.com/content/mppsc/study-material/economics/economic-planning-in-india/
III	https://www.youtube.com/watch?v=k7dEBE5tQz4 https://www.youtube.com/watch?v=c_EuVEXQMRk

Course Content and Presentation Schedule

UNIT I (14 Hrs)					
Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
1	An Introduction - The Concept of Business Environment	CLO1 CLO2 CLO3	2	Chalk and talk PPT	Participatory learning
2	Nature and Significance	CLO2 CLO4	2	Videos, PPT	Experiential learning
3	Brief Overview of Political	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
4	Cultural And Legal environment	CLO2 CLO4	2	PPT	Participatory learning
5	Economic and Social Environments	CLO1 CLO2	2	PPT	Problem solved learning
6	Impact on Business and Strategic Decisions.	CLO1	3	Flipped class PPT	Participatory learning
UNIT II (14 Hrs)					
7	Political Environment – Government and Business	CLO1	5	PPT Chalk and talk Demo	Experiential learning
8	Relationship in India – Provisions of Indian	CLO2 CLO3 CLO4	4	Flipped class PPT	Participatory learning
9	Constitution Pertaining to Business.	CLO2 CLO4	5	Videos PPT	Problem solved Learning
UNIT III (15 Hrs)					
10	Social and Cultural Environment	CLO1 CLO3 CLO4	3	Chalk and talk PPT	Experiential learning
11	Impact of Foreign Culture	CLO1 CLO2	2	Chalk and talk Demo	Participatory learning
12	Castes and Communities	CLO1 CLO2 CLO4	2	PPT	Problem solved learning
13	Linguistic And Religious Groups	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
14	Types of Social Organization	CLO2 CLO3 CLO4	2	Videos, PPT	Participatory learning
15	Social Responsibilities of Business	CLO2	3	PPT	Experiential learning
UNIT IV (15 Hrs)					
16	Economic Environment	CLO2 CLO3 CLO4	2	PPT, Chalk and talk Demo	Experiential learning

17	Economic Systems and their Impact of Business	CLO2 CLO3 CLO4	2	Videos, PPT	Problem solved learning
18	Macro-Economic- Parameters like GDP	CLO1 CLO3 CLO4	2	Flipped class PPT	Participatory learning
19	Growth Rate Population Urbanization	CLO2 CLO3	3	Chalk and talk Demo	Participatory learning
20	Fiscal Deficit Plan Investment - Per Capita Income and their Impact on Business Decisions.	CLO2 CLO3 CLO4	6	Videos, PPT	Problem solved learning
UNIT V (15 Hrs)					
21	Technological Environment – Meaning	CLO2 CLO3 CLO4	4	PPT	Experiential learning
22	Features of Technology- Sources of Technology Dynamics	CLO1 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
23	Transfer of Technology- Impact of Technology on Globalization	CLO2 CLO3 CLO4	3	Videos, PPT	Problem solved learning
24	Status of Technology in India	CLO2 CLO3	2	PPT	Experiential learning
25	Determinants of Technology Environment	CLO3 CLO4	3	Chalk and talk Demo	Participatory learning

Course Designers

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Based Learning	10
3	Experimental Learning	20

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

Ignite Course

Course Learning Outcomes

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

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

Unit III: Solution design & Prototyping Opportunity Assessment and Sizing

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

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

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

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

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

Unit V: Scale Outlook and Venture Pitch readiness

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

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

References

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

Web Resources

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

CM23C11	MANAGEMENT ACCOUNTING	THEORY	73	2	-	4
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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

MANAGEMENT ACCOUNTING- CM23C11 -73 HRS

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

Unit IV**15 Hrs**

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

Unit V**14 Hrs**

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

Distribution of Marks - Theory 20% and Problems 80%

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

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

Skill Component

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO's	No. of Hours	Content Delivery Methods	Learning Methods
UNIT – I (15 Hours)					
1.	Management Accounting- Meaning - Objectives & Scope - Need Relationship between Management Accounting, Cost Accounting & Financial Accounting	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk	Participatory Learning
2.	Financial Statement and the importance - Tools for Analysis and Interpretation	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk	Problem based Learning
3.	Common Size Statements	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
4.	Comparative statement and Trend Analysis	CLO1 CLO2 CLO3 CLO4	5	Chalk and talk, PPT, Assignment	Experiential Learning
UNIT – II (15 Hours)					
5.	Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Participatory Learning
6.	Classification of Ratios -Analysis of Short-Term Financial Position -	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
7.	Analysis of Long-Term Financial Position Profitability Ratios	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
8.	Leverage Ratios – Preparation of Financial statement from ratios.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Quiz	Problem based Learning
UNIT – III (14 Hours)					
9.	Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet-	CLO1 CLO2 CLO3 CLO4	2	Chalk and talk, PPT	Participatory Learning
10.	Uses, Importance and Limitations of Fund Flow Statement -	CLO1 CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
11.	Schedule of Changes in Working Capital- Funds from Operation - Statement of Sources and Application of Funds	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Problem based Learning

12.	Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
13.	Preparation of Cash Flow Statement Using Direct and Indirect methods - Accounting Standard AS 3	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Group Discussion	Problem based Learning
UNIT –IV (15 Hours)					
14.	Budgeting and Budgetary Control: Definition, Importance, Essentials and Classification of Budgets-	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory Learning
15.	Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget,	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Seminar	Problem based Learning
16.	Material Budget, Overhead Budgets– Flexible Budget -Master Budget Budgetary control	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
17.	Steps in Budgetary Control–Zero Budgeting.	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT, Quiz	Experiential Learning
UNIT – V (14 Hours)					
18.	Marginal Costing: Meaning – Features – Marginal Costing Vs Absorption Costing - Managerial Applications of Marginal Costing including transfer pricing	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Participatory Learning
19.	Significance and limitations of Marginal Costing- Marginal Cost Equation -	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning
20.	Cost-Volume-Profit Analysis and Break-Even Analysis-Decision Making – Make or buy Decision	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Group Discussion	Experiential Learning
21.	Standard Costing-Meaning, suitability as a management tool-limitation- Variance Analysis-Material and Labour Variances only	CLO1 CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning

Course Designers

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

Learning Methodolog

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

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

Preamble

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

Prerequisite

Basic Knowledge in taxation

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

DIRECT TAXATION- CM23C12-88 HRS

Unit I

18 Hrs

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

Unit II

18 Hrs

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

Unit III

18 Hrs

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

Business or Profession - Computation of Profits and Gains of Business or Profession of Individual - Expenses Expressly Allowed –Expense Expressly Disallowed.

Unit IV

17 Hrs

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

Unit V

17 Hrs

Set off and Carry Forward Set off Losses: Permissible deductions from gross total income: Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U – Set off and Carry Forward

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

Distribution of Marks - Theory 20% and Problems 80%

**** Theory Only**

Text Book

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

Books for Reference

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

Skill Component

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO's	No. of Hours	Content Delivery Methods	Learning Methods
Unit I (18 Hours)					
1	Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee,	CLO1	4	Chalk and talk, PPT	Participatory Learning

	Income, Gross Total Income, Total Income				
2	Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
3	Capital and Revenue – Receipts, Expenditure, Losses	CLO2 CLO3	3	Chalk and talk, PPT	Experiential Learning
4	Problems on distinguishing between agricultural and non- agricultural income, capital and revenue- Residential Status and Incidence of Tax	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Assignment	Problem based Learning
5	Relationship between residential status and incidence of tax – Simple problems.	CLO2 CLO3	3	Chalk and talk, Quiz	Problem based Learning
Unit II (18 Hours)					
6	Income under the head ‘Salaries’: Meaning, Basis of charge	CLO1 CLO2	4	Chalk and talk, PPT	Participatory Learning
7	Allowances, Perquisites, Provident Fund,	CLO2 CLO3 CLO4	5	Chalk and talk, PPT	Problem based Learning
8	Permissible deductions under section 16	CLO2 CLO3	3	Chalk and talk, PPT	Problem based Learning
9	Retirement benefits, Leave Salary, Pension, and Commuted pension.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Quiz	Problem based Learning
10	Death-cum-retirement Gratuity	CLO2 CLO3	2	Chalk and talk, PPT, Assignment	Problem based Learning
UNIT – III (18 Hours)					
11	Income under the head ‘Income from House property’: Definition of House Property, Basis of charge, Annual Value, Deductions out of annual Value	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Participatory Learning
12	Income from let-out house property, income from self- occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Group Discussion	Problem based Learning
13	Profits and Gains of Business or Profession- Meaning of Business or Profession	CLO1 CLO2 CLO3	3	Chalk and talk, PPT, Seminar	Problem based Learning
14	Computation of Profits and Gains of Business or Profession of Individual.	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Problem based Learning
15	Expenses Expressly Allowed – Expense Expressly Disallowed	CLO2 CLO3 CLO4	3	Chalk and talk, PPT	Problem based Learning

Unit IV – (17 Hours)					
16	Income from Capital Gains - Computation of Capital Gains	CLO1 CLO2 CLO3	8	Chalk and talk, PPT	Problem based Learning
17	Income from Other Sources - Computation of Income from Other Sources.	CLO1 CLO2 CLO3 CLO4	9	Chalk and talk, PPT, Quiz	Problem based Learning
UNIT – V (17 Hours)					
18	Permissible deductions from gross total income: Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E,	CLO1 CLO2 CLO3 CLO4	4	Chalk and talk, PPT	Participatory Learning
19	80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U. Set off and Carry Forward Set off losses.	CLO1 CLO2 CLO3 CLO4	5	Chalk and talk, PPT, Group Discussion	Problem based Learning
20	Computation of Total Income – Individual. Computation of Total Income - Tax Liability of an Individuals. Old regime vs New regime. Assessment: Procedure for Assessment Filing of Return – Due Dates of Filing – Voluntary Filing.	CLO2 CLO3 CLO4	4	Chalk and talk, PPT, Seminar	Problem based Learning
21	Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	CLO1 CLO2 CLO3	4	Chalk and talk, PPT	Problem based Learning

Course Designers

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

Learning Methodology

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20%
2	Problem Based Learning	70%
3	Experiential learning	10%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24C13	BANKING LAW AND OPERATIONS	THEORY	73	2	-	3

Preamble

- To understand the fundamental concepts of banking and the regulations governing the banking system, and to gain knowledge about the overall functions of banks and the various services they provide.

Prerequisite

- Basic knowledge on banking process.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire the concepts of Banking theory and its regulations	K1
CLO2	Understand the basic knowledge about banking functions.	K2
CLO3	Expertise in various banking services	K3
CLO4	Critically analyse the provisions that are prevailing in the current trends of banking	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

BANKING LAW AND OPERATIONS - FS24C13- 73 HRS

Unit I

14 Hrs

Banker and Customer: Origin of banking – Banker – Customer – The Relationship between a Banker and a Customer – *Classification of Banks: Commercial Banks – Investment Banks or Industrial Banks* – Exchange Banks – Cooperative Banks – Land Development Banks – Saving Banks – Central Banks - Digital Banks - Payment Banks. Financial Inclusion initiatives in India.

Unit II

14 Hrs

Deposits: General precautions for Opening Account – Current Deposit Account – Fixed Deposit Account – Saving Deposit Account – Insurance Linked Savings Bank deposit – Recurring Deposit – Other Deposits. Pass Book: Introduction – Maintenance of a Pass Book – The position in India – Entries Favorable to the customer – Entries favorable to the Banker. KYC (Know Your Customer) policy- e-KYC and Digital KYC.

UNIT III

15 Hrs

Negotiable instruments and Electronic Negotiable Instruments - Features – Types – Classification – Promissory Note – Bills of Exchange, Cheque – Definitions – Features – Difference between Cheque and Bill of Exchange – Draft – Cheque Vs Draft – Banker's Cheque. Crossing – Kinds of

Crossing–Endorsement–Definition–Significance–Assignment vs Endorsement– Kinds of Endorsement– Regularity of Endorsement–Liability of Endorser

UNIT IV

15 Hrs

Loans and Advances: Principles of lending – Secured and Unsecured Advances – Forms of Advances. Modes of creating charges - Lien- Pledge – Legal Mortgage vs. Equitable Mortgage – Rights of Mortgage-Hypothecation–Characteristics of Hypothecation. Unsecured Advances: Guarantee – Features–Advantages and Disadvantages. Indemnity–Distinction between Guarantee and Indemnity – Rights of Guarantor – Liabilities of Surety – Discharge of Surety.

UNIT V

15 Hrs

Recent trends in Banking System UPI-Unified Payments Interface, E Banking: Traditionally Banking Vs. E-Banking – (Debit Card – Credit Card) - Electronic Delivery Channels – Facets of E-banking– E-banking Transactions – Truncated Cheque and Electronic Cheque – Mobile Banking - Inter Bank Mobile Payment Service (IMPS). Artificial Intelligence Robots, Satellite Banking, Point of sale(POS),Smart Wearable, Block chain Integration, Hybrid Cloud Technology, Virtual Currency – Models of E-banking Advantages of E- banking – Constraints of E-banking – Security Measures – Real-time Gross – Settlement(RTGS) – Electronic Fund Transfer. NPA's (non-performing assets) - factor contributing to NPA's (internal, external and others).

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	E.Gordon–Natarajan	Banking Law Theory and Practice	Himalaya publishing House	2021 and 29 th Edition.

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1.	S.N. Maheswari	Banking theory Law and Practice	Kalyani Publications	2014 and 11 th Edn.
2.	Dr.S.Gurusamy	Banking Theory Law and Practice	Tata Mc Graw Hill Education Private Limited, New Delhi.	2023 and 6 th Edn.
3.	S.N. Maheshwari and R.R.Paul	Banking and Financial System	Kalyani Publishers	2013 and 2 nd Edn.

Skill Component

- Group discussion on how internet can help in growth of the business.
- Describe fundamental concepts behind modern e-banking/mobile banking technologies
- Demonstrate the online banking techniques and KYC norms in real time

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery Methods	Learning Methods
Unit I (14 Hrs)					
1	Banker and Customer: Origin of banking – Banker – Customer –	CLO1	2	PPT, chalk and talk	Participatory Learning

2	The Relationship between a Banker and a Customer	CLO1, CLO2	2	Flipped class	Experiential Learning
3	Classification of Banks: Commercial Banks— Investment Banks or Industrial Banks –	CLO1, CLO2	2	PPT and group discussion	Participatory Learning
4	Exchange Banks – Cooperative Banks Land Development Banks	CLO2, CLO3, CLO4	2	PPT, chalk and talk	Experiential Learning
5	Saving Banks – Central Banks.	CLO2, CLO3, CLO4	3	Flipped class, Experience Discussion	Experiential Learning
6	Central Banks - Digital Banks – Payment Banks. Financial Inclusion initiatives	CLO2, CLO3, CLO4	3	PPT and discussion	Participatory Learning
Unit II (14 Hrs)					
7	Deposits: General precautions for Opening Account – Current Deposit Account	CLO1, CLO2	3	Flipped class, chalk and talk, videos	Participatory Learning
8	Fixed Deposit Account – Saving Deposit Account –	CLO1, CLO3	2	Videos, PPT	Participatory Learning
9	Insurance Linked Savings Bank deposit– Recurring Deposit	CLO1, CLO2	3	Flipped class, Experience Discussion	Experiential Learning
10	Other Deposits. Pass Book: Introduction – Maintenance of a Pass Book –	CLO2, CLO3, CLO4	3	PPT, chalk and talk	Participatory Learning
11	The position in India – Entries Favorable to the customer – Entries favorable to the Banker KYC (Know Your Customer) policy- meaning- e-KYC and Digital KYC.	CLO2, CLO3, CLO4	3	Flipped class, chalk and talk, videos	Experiential Learning
Unit III (15 Hrs)					
12	Negotiable instruments – and Electronic Negotiable Instruments - Features – Types – Classification	CLO1, CLO2	3	PPT, chalk and talk	Participatory Learning
13	Promissory Note – Bills of Exchange, Cheque -Definitions – Features	CLO1, CLO2	2	Flipped class, chalk and talk	Problem based Learning
14	Difference between Cheque and Bill of Exchange – Draft - Cheque Vs Draft	CLO2, CLO3	2	Flipped class, Experience Discussion	Experiential Learning
15	Banker's Cheque. Crossing – Kinds of Crossing —	CLO2, CLO3, CLO4	3	PPT and discussion	Participatory Learning
16	Endorsement – Definition – Significance – Assignment vs Endorsement	CLO1, CLO2, CLO4	3	Flipped class, chalk and talk, videos	Experiential Learning
17	Kinds of Endorsement – Regularity of Endorsement – Liability of Endorser.	CLO2, CLO3, CLO4	2	PPT and discussion	Participatory Learning
Unit IV (15 Hrs)					
18	Loans and Advances: Principles	CLO1,	2	PPT, chalk	Participatory

	of lending – Secured and Unsecured Advances – Forms of Advances.	CLO2		and talk	Learning
19	Modes of creating charges - Lien- Pledge – Legal Mortgage vs. Equitable Mortgage – Rights of Mortgage	CLO1, CLO2	3	Flipped class, chalk and talk, videos	Participatory Learning
20	Hypothecation– Characteristics of Hypothecation. Unsecured Advances: Guarantee – Features – Advantages and Disadvantages.	CLO1, CLO2, CLO3, CLO4	4	PPT, chalk and talk	Participatory Learning
21	Indemnity – Distinction between Guarantee and Indemnity –	CLO2, CLO3, CLO4	3	Flipped class, Experience Discussion	Experiential Learning
22	Rights of Guarantor – Liabilities of Surety – Discharge of Surety.	CLO2, CLO3, CLO4	3	PPT, chalk and talk	Participatory Learning
Unit V (15 Hrs)					
23	Recent trends in Banking System UPI-Unified Payments Interface, E-Banking:	CLO1, CLO2	3	PPT, chalk and talk	Participatory Learning
24	Traditionally Banking Vs. E-Banking – (Debit Card – Credit Card) - Electronic Delivery Channels	CLO1, CLO2	2	Flipped class, chalk and talk	Problem based Learning
25	Facets of E-banking – E-banking Transactions – Truncated Cheque and Electronic Cheque – Mobile Banking	CLO1, CLO2, CLO3, CLO4	3	Flipped class, Experience Discussion	Experiential Learning
26	Inter Bank Mobile Payment service (IMPS). Artificial Intelligence Robots, Satellite Banking, Point of sale (POS)	CLO2, CLO3, CLO4	3	PPT, chalk and talk	Participatory Learning
27	Smart Wearable, Block chain Integration, Hybrid Cloud Technology, Virtual Currency – Models of E-banking Advantages of E-banking	CLO2, CLO3, CLO4	2	PPT, chalk and talk	Participatory Learning
28	Constraints of E-banking – Security Measures – Real-time Gross – Settlement (RTGS) – Electronic Fund Transfer NPA's(non-performing assets) - factor contributing to NPA's (internal, external and others).	CLO2, CLO3, CLO4	2	Flipped class, Experience Discussion	Experiential Learning

Course Designers

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

Learning Methodology

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	75%
2	Experiential Learning	20%
3	Problem Based Learning	5%

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

Preamble

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

Prerequisite

- Basic knowledge in financial markets

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

FINANCIAL MARKETS AND SERVICES -CM23E01-73 HRS

Unit I

15 Hrs

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

Unit II

14 Hrs

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

Unit III

15 Hrs

Secondary Market: Functions – Procedures – Listing of Securities – Registration of stock brokers – Functions – Kinds of brokers and their assistance. Indian Stock Exchange: Objectives –

Functions. NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX. Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments. Market Participants- Stock Market Indices. Role of AI in Stock Market.

Unit IV

15 Hrs

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

Unit V

14 Hrs

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

Text Book

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

Books for Reference

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

Skill Component

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
UNIT – I (15 Hours)					
1.	Financial system: Functions - Financial concept	CLO1, CLO2, CLO4	3	Chalk and talk	Participatory Learning
2.	Financial Intermediaries - Financial Institutions: IDBI-IFCI-LIC-GIC-UTI	CLO2, CLO3	3	Chalk and talk	Participatory Learning
3.	Financial Market - Meaning-	CLO1,	3	PPT,	Experiential

	Importance - Classification of Financial Market. Capital Market: Importance of Capital Markets	CLO2, CLO3		Group Discussion, Seminar	Learning
4.	Financial Instruments – Features. SEBI – objectives – Functions and powers of SEBI – SEBI Guidelines.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
5.	Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE	CLO1, CLO2, CLO4	3	PPT, Group Discussion, Quiz	Experiential Learning, Problem solving
UNIT – II (14 Hours)					
6.	Money Market: Features – Importance – Composition of money market: Call money market	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
7.	Commercial bills market – Acceptance Market – Treasury bill market - Recent Developments in money market.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
8.	New Issue Market – Meaning – Function	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
9.	Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT, Group Discussion, Quiz	Experiential Learning
UNIT – III (15 Hours)					
10.	Secondary Market: Functions – Procedures – Listing of Securities –	CLO1, CLO2, CLO3, CLO4	2	Chalk and talk, PPT	Participatory Learning
11.	Registration of stock brokers – Functions – Kinds of brokers and their assistance.	CLO1, CLO2, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning
12.	Indian Stock Exchange: Objectives – Functions - NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
13.	Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments.	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
14.	Market Participants – Stock Market Indices. Role of AI in Stock Market.	CLO1, CLO2, CLO3, CLO4	2	PPT, Group Discussion, Assignment	Experiential Learning
UNIT – IV (15 Hours)					
15.	Merchant Banking: Meaning	CLO1,	4	Chalk and	Participatory

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

Course Designers

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

Learning Methodology

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50%
2	Problem Solving	15%
3	Experiential Learning	35%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24E01	RESEARCH METHODOLOGY	THEORY	73	2	-	5

Preamble

To understand the objectives of research, to know the tests of significance and the preparation of research reports, and to gain a working knowledge of research methodology, enabling the learner to systematically conduct research, analyze data, interpret results, and effectively present research findings.

Prerequisite

- Basic knowledge in 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; L-Low

RESEARCH METHODOLOGY - AM23E01- 73 HRS

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 - Importance and Applications of Research in Business - 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- Characteristics of a Good Hypothesis - 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 - Structure of a Research Thesis - **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).

Distribution of Marks: Theory 80% and Problems 20%

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1	C.R.Kothari, Gaurav Garg	Research Methodology	New Age International Publishers	2023 and 5 th Edn.

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1	R.Panneerselvam	Research Methodology	PHI Learning Pvt.Ltd.	2014 and 2 nd Edn.
2	Donald Cooper	Business Research Methods	McGraw-Hill, 2013	2013 and 12 th Edn.

Skill Component

- To gain research knowledge and application of various research tools and techniques.
- 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

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

Course Content and Presentation Schedule

Module No	Topic	CLO	No. of Hours	Contents Delivery Methods	Learning Methods
UNIT I (14 Hrs)					
1	Introduction Meaning and Definitions of Research, Objectives of Research, Qualities of good researcher	CLO1, CLO2	3	Chalk and Talk, PPT	Participatory Learning
2	Types of research –Research process	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
3	Research Problem	CLO2, CLO3	2	Group Discussion	Participatory Learning
4	Identification and formulation, criteria for good research problem	CLO3, CLO4	3	Chalk and Talk, PPT	Problem Based Learning
5	Research Design-Components	CLO2,	4	Group	Experimental

	of Research Design-Importance and Applications of Research in Business - Role of Artificial Intelligence in Modern Research.	CLO3, CLO4		Discussion	Learning
UNIT II (15 Hrs)					
6	Sampling –Methods and technique	CLO1, CLO2	2	Chalk and Talk, PPT	Experimental Learning
7	Sample size –Sampling error	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
8	Steps in sampling -criteria for good sample design	CLO2, CLO3	3	Group Discussion	Participatory Learning
9	Types of sample designs – Tools of data collection	CLO2, CLO3	2	Flipped class, Experience Discussion	Experiential Learning
10	Interview schedule– Questionnaire. Interview schedule – Types - Observation, interview and mailed questionnaire.	CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
11	Pilot study and final collection of data-editing-and tabulation of data- Applications of AI in Data Collection, Analysis, and Interpretation.	CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Experimental Learning
UNIT III (14 Hrs)					
12	Hypothesis:-meaning-sources–Types- Measurement-meaning-need- Characteristics of a Good Hypothesis -Errors in measurement	CLO1, CLO2	4	Chalk and Talk, PPT	Participatory Learning
13	Types of scales - scale construction techniques - Tests of sound measurement Techniques of measurement	CLO2, CLO3	4	Chalk and Talk, PPT	Problem Based Learning
14	scaling Techniques- - meaning	CLO2, CLO3, CLO4	2	Group Discussion	Participatory Learning
15	Types of scales - scale construction techniques.	CLO3, CLO4	4	Flipped class, Experience Discussion	Experiential Learning
UNIT IV (15Hrs)					
16	Measures of Central tendency and dispersion – Standard deviation	CLO1, CLO2	3	Flipped class, Experience Discussion	Experiential Learning
17	Correlation	CLO3,	3	Group	Experimental

		CLO4		Discussion	Learning
18	Test of significance–t-Test and f- Test	CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Problem Based Learning
19	test of significance for attributes analysis of variance (ANOVA) –Chi-square test.(Simple Problems only)	CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Problem Based Learning
UNIT V (15Hrs)					
20	Interpretation - meaning - Techniques of interpretation	CLO1, CLO2, CLO3	2	Group Discussion	Participatory Learning
21	Structure of a Research Thesis - Report writing- Significance	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
22	Report writing:- Steps in report writing	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
23	Layout of report	CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Experimental Learning
24	Types of reports	CLO3, CLO4	2	Flipped class, Experience Discussion	Experiential Learning
25	Precautions for writing report	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
26	Norms for using Tables, charts and diagrams – (Appendix:-norms for using Index and Bibliography)	CLO2, CLO3, CLO4	3	Flipped class, Experience Discussion	Experiential Learning

Course Designers

1. Dr.M.Shobana
2. Ms.B.Revathy
- 3.

Learning Methodology

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	65%
2	Experiential Learning	15%
3	Problem Based Learning	20%

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

Preamble

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

Prerequisite

- Basic Knowledge in Management principles and HRM

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

PERFORMANCE MANAGEMENT- CM23E03 – 73 HRS

Unit I

14 Hrs

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

Unit II

15 Hrs

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

Unit III**15 Hrs**

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

Unit IV**15 Hrs**

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

Unit V**14 Hrs**

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

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

Text Book

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

Books for References

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

Skill Component

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

Pedagogy

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

Course Contents and Presentation Schedule

Module No	Topic	CLO	No. of Hours	Content Delivery Methods	Learning Methods
UNIT – I (14 Hours)					
1	Activity Based Costing (ABC): Calculate costs per driver and per unit; Compare ABC with traditional methods	CLO1	3	Lecture, PPT, Video, Chalk and Talk	Problem Based Learning

2	Target Costing: Derivation in manufacturing and service industries	CLO2	2	Lecture, PPT, Video	Participatory Learning
3	Target Costing Issues & Life Cycle Costing: Difficulties in services; Closing target cost gap	CLO2	3	Lecture, PPT, Assignment	Experiential Learning
4	Life Cycle Costing: Derivation in manufacturing and service industries	CLO2	4	Lecture, PPT, Quiz	Problem Based Learning
5	Benefits of Life Cycle Costing	CLO3	2	Lecture, PPT, Group Discussion	Participatory Learning
UNIT – II (15 Hours)					
6	Specialist Management Accounting Techniques	CLO1	2	Lecture, PPT, Video	Participatory Learning
7	Throughput Accounting: Theory of Constraints & TPAR calculation	CLO2	3	Lecture, PPT, Chalk and Talk	Problem Based Learning
8	Improvement of TPAR	CLO2	2	Lecture, PPT	Problem Based Learning
9	Throughput Accounting in multi-product decision making	CLO3	3	Lecture, PPT, Video	Experiential Learning
10	Environmental Accounting: Issues in managing environmental costs	CLO3	3	Lecture, PPT, Group Discussion	Participatory Learning
11	Methods of accounting for environmental costs	CLO3	2	Lecture, PPT, Seminar	Experiential Learning
UNIT – III (15 Hours)					
12	Decision Making Techniques	CLO1	2	Lecture, PPT	Participatory Learning
13	Relevant Cost Analysis	CLO1	2	Lecture, PPT, Chalk and Talk	Problem Based Learning
14	Cost Volume Profit Analysis	CLO2	1	Lecture, PPT, Video	Participatory Learning
15	Limiting Factors & Pricing Decisions	CLO2	4	Lecture, PPT, Group Discussion	Problem Based Learning
16	Make-or-Buy & Short-term Decisions	CLO3	2	Lecture, PPT, Video	Experiential Learning
17	Risk and Uncertainty in Decision Making	CLO3	4	Lecture, PPT, Assignment	Experiential Learning
UNIT – IV (15 Hours)					
18	Budgeting and Control	CLO1	3	Lecture, PPT, Chalk and Talk	Participatory Learning
19	Budgetary Systems & Types of Budgets	CLO1	3	Lecture, PPT	Participatory Learning

20	Quantitative Analysis & Standard Costing	CLO3	3	Lecture, PPT, Seminar	Problem Based Learning
21	Sales Mix & Quantity Variances	CLO3	2	Lecture, PPT, Seminar	Problem Based Learning
22	Planning & Operational Variances	CLO2	4	Lecture, PPT, Assignment	Experiential Learning
UNIT – V (14 Hours)					
23	Performance Measurement & Management Information Systems	CLO1	3	Lecture, PPT, Assignment	Experiential Learning
24	Sources of Management Information	CLO3	2	Lecture, PPT	Participatory Learning
25	Management Reports	CLO3	2	Lecture, PPT, Quiz	Problem Based Learning
26	Performance Analysis in Private Sector	CLO3	2	Lecture, PPT	Participatory Learning
27	Divisional Performance & Transfer Pricing	CLO3	2	Lecture, PPT, Quiz	Participatory Learning
28	Performance in Non-profit & Public Sector	CLO3	2	Lecture, PPT, Seminar	Experiential Learning
29	External Considerations & Behavioral Aspects	CLO3	1	Lecture, PPT, Assignment	Experiential Learning

Course Designers

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

Learning Methodology

SNO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	31%
2	Experiential Learning	38%
3	Problem Based Learning	31%

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

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium

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

Pedagogy

- ☐ Demo in System, Hands-on training.

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24AC1	PRINCIPLES OF MARKETING	THEORY	SELF STUDY			5*

Objectives

- To provide students with the knowledge, skills, and abilities to understand the fundamental concepts and principles of marketing and their application in business organizations.

Syllabus

UNIT I

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions– Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

UNIT II

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.

UNIT III

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance

UNIT IV

Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

UNIT V

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research– MIS and Marketing Regulation

Text Book

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	Philip Kotler, Gary Armstrong	Principles of Marketing	Pearson Education	2018, 17th Edn

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	C. B. Gupta, N. Rajan Nair	Marketing Management	Sultan Chand & Sons, New Delhi	2018, 2nd Edn

Course Designers

- Ms.K.Dharani
- Ms.M.S.Baveshree

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24AC2	HUMAN RESOURCE MANAGEMENT	THEORY	SELF STUDY			5*

Objectives

- To provide students with the knowledge and skills to understand the concept, importance, and principles of Human resource management (HRM) in modern business organizations.

Syllabus

UNIT I

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT II

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

UNIT III

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

UNIT IV

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining

UNIT V

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories-Social Security, Health, Retirement & Other Benefits.

Text Book

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	K. Aswathappa, Sadhna Dash	Human Resource Management	McGraw Hill	2023, 10th Edn

Reference Books

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	P. Subba Rao	Human Resource Management	Himalaya Publishing	2022, 9th Edn
2.	Gary Dessler	Human Resource Management	Pearson Education	2023, 7th Edn

Course Designers

- Dr.K.Pavithra
- Dr.B.Arya Shree

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM21CS1	CYBER SECURITY 1	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 digital 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:** Nmap – 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 configuration 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. Sumit Belapure 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 vulnerabilities by Henry A. Oliver, Create Space Independence publishing platform.