PSGR Krishnammal College for Women

BACHELOR OF COMMERCE WITH FINANCIAL SERVICES

PROGRAMME CODE: FS

CHOICE BASED CREDIT SYSTEM (CBCS) &

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

SCHEME OF EXAMINATION & SYLLABUS

(w.e.f 2026 – 27 onwards)

REGULATIONS 2026

UNDERGRADUATE PROGRAMMES

(a) Qualification Descriptors

Aligned with NHEQF Level 6 (Bachelor's Degree Level).

A Bachelor's Degree signifies that a learner has completed a structured programme of study that develops disciplinary knowledge, professional competence, transferable skills and ethical values.

Graduates are expected to demonstrate:

- A systematic understanding of the discipline and its linkages with related fields
- Procedural and professional knowledge relevant to employment, higher education and public service
- Ability to identify problems, collect and analyze data, and develop evidence-based solutions
- Effective communication of academic and professional work
- Capacity for self-directed learning and adaptation to new contexts
- Ability to apply disciplinary knowledge and transferable skills in real-world contexts
- Development of employability skills relevant to professional careers

(b) Graduate Attributes (GAs)

GA Code	Graduate Attributes
GA1	Disciplinary Knowledge
GA2	Communication Skills
GA3	Critical Thinking
GA4	Problem Solving
GA5	Analytical Reasoning
GA6	Research-related Skills
GA7	Cooperation/Teamwork
GA8	Scientific Reasoning
GA9	Reflective Thinking
GA10	Information/Digital Literacy
GA11	Self-Directed Learning
GA12	Multicultural Competence
GA13	Moral and Ethical Awareness/Reasoning
GA14	Leadership Readiness
GA15	Lifelong Learning

(c) GAs – Written Measured

These GAs are directly measurable through written examinations, assignments, or structured theory evaluation.

GA	Attribute	Measure	Assessment Method
GA1	Disciplinary Knowledge	Strongly	Theory examinations, concept-based questions, structured problem solving
GA3	Critical Thinking	Strongly	Case analysis, reasoning questions
GA4	Problem Solving	Strongly	Application-oriented problems, scenario-based questions
GA5	Analytical Reasoning	Strongly	Data interpretation, logical analysis, numerical exercises
GA6	Research-related Skills	Partially	Research oriented questions, data interpretation, literature review writing
GA8	Scientific Reasoning	Partially	Evidence-based explanations, logical justification questions
GA9	Reflective Thinking	Limited	Short reflective writing responses
GA10	Information/Digital Literacy	Limited	Application of digital tools and information ethics

(d) GAs – Performance based

These require observation of behaviour, participation, skill demonstration, or real-time engagement.

GA	Attribute	Measure	Assessment Method
GA2	Communication Skills	Strongly	Presentations, seminars, viva voce, group discussions
GA7	Cooperation/Teamwork	Strongly	Group projects, peer evaluation, collaborative assignments
GA11	Self-Directed Learning	Limited	Independent assignment / Project work / Online learning task
GA12	Multicultural Competence	Partially	Group activities with diverse teams / Fieldwork / Community engagement, Participation in cultural activities,
GA13	Moral and Ethical Awareness/Reasoning	Partially	Behavioural observation methods, Reflective reports
GA14	Leadership Readiness	Limited	Team leadership in project, Event coordination
GA15	Lifelong Learning	Limited	Participation in value added courses, certification

Department of B.Com (Financial Services)

Vision

- To develop competent and ethical professionals with specialized expertise in financial services, equipping them with knowledge in banking, investment, and financial markets to contribute responsibly to the growth and stability of the financial sector and society.

Mission

- To provide strong conceptual knowledge in commerce, accounting, and financial services through a structured and industry-relevant curriculum.
- To equip students with practical and technological skills in banking, financial markets, investment management and fintech.
- To develop analytical ability and responsible financial decision-making through exposure to financial analytics, data tools, and emerging industry practices.
- To encourage professional readiness and career development by offering opportunities for internships, projects, and experiential learning.

Bachelor of Commerce with Financial Services

Programme Objectives, Outcomes and Mapping

Programme Educational Objectives (PEOs)

(Expected career and professional achievements of graduates within three to five years of completing the programme)

PEO1: Graduates will establish successful careers in financial services, banking, investment management, insurance, fintech, and related sectors by applying strong conceptual knowledge, professional competence, and ethical practices.

PEO2: Graduates will pursue higher education, professional certifications, and lifelong learning to enhance their expertise and adapt to evolving financial markets, technologies, and global economic environments.

PEO3: Graduates will demonstrate responsible financial decision-making, integrity, and professional ethics while contributing to sustainable economic development and promoting transparency and accountability in financial practices.

PEO4: Graduates will contribute to society by promoting financial inclusion, empowering individuals and communities through financial literacy, and supporting equitable and responsible financial systems.

PEO5: Graduates will exhibit leadership, innovation, and entrepreneurial capabilities in financial services while engaging in socially responsible initiatives that support environmental sustainability, inclusiveness, and community development.

Programme Learning Outcomes (PLOs)

(Specific abilities, knowledge, and skills that graduates are expected to demonstrate upon Graduation)

PLO1: Apply concepts, principles, and regulatory frameworks of commerce, banking, insurance, and financial markets in analysing financial services operations and industry practices.

PLO2: Analyse financial statements, investment options, and risk factors using appropriate financial tools and techniques to support informed financial decision-making.

PLO3: Evaluate financial products, banking services, insurance policies, and investment strategies to recommend suitable solutions for individuals and organizations.

PLO4: Use digital platforms, financial analytics tools, and fintech applications for managing financial data, transactions, and investment analysis.

PLO5: Conduct basic research and interpret financial data related to financial markets, customer behaviour, or financial inclusion using appropriate research methods.

PLO6: Communicate financial information, analytical insights, and professional recommendations effectively through written reports, presentations, and discussions.

PLO7: Demonstrate teamwork and collaborative skills while participating in financial projects, internships, and problem-solving activities in professional environments.

PLO8: Demonstrate ethical reasoning and responsible financial behaviour while addressing financial decisions, regulatory compliance, and professional responsibilities.

PLO9: Design innovative financial solutions or entrepreneurial initiatives addressing financial inclusion, sustainable finance, or emerging financial services.

PLO10: Engage in self-directed learning and professional development to adapt to evolving financial technologies, regulations, and global financial environments.

PLOs with Bloom's Levels, Assessment Methods, and Graduate Attribute Mapping

PLO No	Programme Learning Outcome	Bloom's Level	Assessment Methods	Mapped GAs
PLO1	Apply concepts, principles, and regulatory frameworks of commerce, banking, insurance, and financial markets in analysing financial services operations and industry practices.	K3	CIA, ESE, Case Study	GA1, GA5
PLO2	Analyse financial statements, investment options, and risk factors using appropriate financial tools and techniques to support informed financial decision-making.	K4	CIA, Practical, Case Study	GA3, GA5
PLO3	Evaluate financial products, banking services, insurance policies, and investment strategies to recommend suitable solutions for individuals and organizations.	K5	CIA, Project, Viva	GA4, GA5
PLO4	Use digital platforms, financial analytics tools, and fintech applications for managing financial data, transactions, and investment analysis.	K3	Practical, Project, Internship	GA10, GA1
PLO5	Conduct basic research and interpret financial data related to financial markets, customer behaviour, or financial inclusion using appropriate research methods.	K4	Project, Seminar, Viva	GA6, GA8
PLO6	Communicate financial information, analytical insights, and professional recommendations effectively through written reports, presentations, and discussions.	K3	Seminar, Viva, Project	GA2
PLO7	Demonstrate teamwork and collaborative skills while participating in financial projects, internships, and problem-solving activities in professional environments.	K3	Internship, Project, Field Work	GA7, GA12
PLO8	Demonstrate ethical reasoning and responsible financial behaviour while addressing financial decisions, regulatory compliance, and professional responsibilities.	K5	Case Study, Viva, CIA	GA13, GA9
PLO9	Design innovative financial solutions or entrepreneurial initiatives addressing financial inclusion, sustainable finance, or emerging financial services.	K6	Project, Seminar, Internship	GA14, GA4
PLO10	Engage in self-directed learning and professional development to adapt to evolving financial technologies, regulations, and global financial environments.	K5	Seminar, Internship, Viva	GA11, GA15

Programme Specific Outcomes (PSOs)

(Expected knowledge, skills, and competencies that graduates will acquire by the end of the programme)

PSO1: Apply accounting principles and financial reporting techniques to prepare, analyse, and interpret financial statements for business and financial service organisations.

PSO2: Analyse financial markets, banking operations, and financial instruments to support investment, lending, and financial service decisions.

PSO3: Evaluate insurance products, risk management practices, and derivative instruments to manage financial risks and design appropriate risk mitigation strategies.

PSO4: Apply financial analytics, fintech applications, and digital tools for financial data analysis, reporting, and decision support.

PSO5: Conduct financial research and develop analytical reports or projects related to financial services, investment behaviour, or financial inclusion.

PSO6: Apply taxation, auditing, and management accounting principles to evaluate financial performance, ensure regulatory compliance, and support financial decision-making.

PSO Alignment with Core Courses and Skill Competencies

PSO No	Programme Specific Outcome	Supporting Core Courses	Note Skill Competency
PSO1	Apply accounting principles and financial reporting techniques to prepare, analyse, and interpret financial statements for business and financial service organisations.	Principles of Accounting, Financial Accounting, Corporate Accounting I, Corporate Accounting II	Develops foundational to advanced accounting competency required in financial services and corporate environments.
PSO2	Analyse financial markets, banking operations, and financial instruments to support investment, lending, and financial service decisions.	Indian Financial System, Financial Markets and Services, Banking Law and Operations, Security Analysis and Portfolio Management	Progression from financial system understanding to advanced investment analysis.
PSO3	Evaluate insurance products, risk management practices, and derivative instruments to manage financial risks and design appropriate risk mitigation strategies.	Insurance and Risk Management, Derivatives Market, Business Finance, Security Analysis and Portfolio Management	Focuses on risk assessment and financial risk management in financial services.
PSO4	Apply financial analytics, digital tools, and programming applications for financial data analysis, reporting, and decision support.	Financial Data Visualization using Power BI – Practical I, Statistical Package – Practical II, Python for Accounting – Practical III, Financial Services and Fintech	Emphasizes fintech applications and financial data analysis skills.
PSO5	Conduct financial research and develop analytical reports or projects related to financial services, investment behaviour, or financial inclusion.	Research Methodology, Project and Viva-voce, Business Finance, Financial Markets and Services	Focuses on applied research capability and analytical reporting in financial services.
PSO6	Apply taxation, auditing, and management accounting principles to evaluate financial performance, ensure regulatory compliance, and support financial decision-making.	Management Accounting, Direct Taxation, Business Taxation, Auditing	Develops competency in financial control, compliance, and performance evaluation.

SCHEME OF EXAMINATION

Sem	Part	Course Code	Course Title	Course Type	Hours/ Week	Credits	Examination			
							Duration in Hours	Maximum Marks		
								CA	ESE	TOTAL
I	I	TAM2601A	Tamil Paper I	AEC	4	3	3	25	75	100
		HIN2601A	Hindi Paper I							
		FRE2601A	French Paper I							
	II	ENG2601A	English Paper I	AEC	4	3	3	25	75	100
	III	CM26C01	Core I - Principles of Accounting	DSC	5	3	3	25	75	100
		FS26C02	Core II - Indian Financial System	DSC	5	3	3	25	75	100
		CM26C03	Core III - Business Management and Ethics	DSC	5	3	3	25	75	100
		TH26A07	Generic Elective I - Mathematics for Commerce	MDC	5	4	3	25	75	100
	IV	NME26B1	Basic Tamil I	AEC	2	2	-	100*		100
		NME26A1	Advanced Tamil I							
		NME26ES	Introduction to Entrepreneurship	VAC						
I - II	VI	NM26GAW	General Awareness	VAC	SS	-	-	-	-	-
I - II		COM26SER	Community Services 30 Hours		-	-	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-
Semester I Total					**30**	**21**				**700**
II	I	TAM2602A	Tamil Paper II	AEC	4	3	3	25	75	100
		HIN2602A	Hindi Paper II							
		FRE2602A	French Paper II							
	II	ENG2602A	English Paper II	AEC	4	3	3	25	75	100
	III	CM26C04	Core IV- Financial Accounting	DSC	5	3	3	25	75	100
		FS26C05	Core V - Financial Services and Fintech	DSC	5	3	3	25	75	100
		CM26C06	Core VI - Business Law	DSC	5	3	3	25	75	100
		TH26A16	Generic Elective II - Statistics for Commerce	MDC	5	4	3	25	75	100
		NME26B2	Basic Tamil II	AEC	2€	Gr.		100*	-	100€
		NME26A2	Advanced Tamil II							

	IV	NM26UHR	Universal Human Values and Human Rights	**VAC**	2	2	-	100*	-	100
I - II	VI	NM26GAW	General Awareness	**VAC**	SS	Gr.	-	100*		100[€]
I - II		COM26SER	Community Services 30 Hours	**VAC**	-	St.	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester II			**Total**		**30**	**21**				**700**
III	I	TAM2603A	Tamil Paper III	**AEC**	4	3	3	25	75	100
		HIN2603A	Hindi Paper III							
		FRE2603A	French Paper III							
	II	ENG2603A	English Paper III	**AEC**	4	3	3	25	75	100
	III	CM26C07	Core VII - Corporate Accounting I	**DSC**	6	4	3	25	75	100
		CM26C08	Core VIII - Company Law	**DSC**	6	4	3	25	75	100
		CM26CP1	Core Practical I - Statistical Package	**DSC**	2	1	3	25	75	100
		FS26A01	Generic Elective III: Insurance & Risk Management (OR)	**MDC**	5	4	3	25	75	100
		FS26A02	Generic Elective III: Business Economics							
	IV	NM26DRM	Disaster Risk Reduction and Management	SEC	3	3	**-**	**100***	**-**	**100**
		NM26HAW	Health and Wellness[€]	VAC		1	**-**	**100***	**-**	**100**
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester III			**Total**		**30**	**23**				**800**
IV	I	TAM2604A	Tamil Paper IV	**AEC**	4	3	3	25	75	100
		HIN2604A	Hindi Paper IV							
		FRE2604A	French Paper IV							
	II	ENG2604A	English Paper IV	**AEC**	4	3	3	25	75	100
	III	CM26C09	Core IX - Corporate Accounting II	**DSC**	7	5	3	25	75	100
		CM26C10	Core X - Business Finance	**DSC**	5	4	3	25	75	100
		FS26A03 /	Generic Elective IV - Derivatives Market (OR)	**MDC**	5	4	3	25	75	100
		FS26A04	Generic Elective IV - Business Environment							

	IV	FS26SECE	Emerging Trends in Finance	**SEC**	3	3	**-**	100*	-	100
	IV	NM26EII	Entrepreneurship and Innovation (IgniteX)	**VAC**	2	2	-	100*	-	100
	IV	NM26EVS	Environmental Studies	**VAC**	SS	Gr.	-	100*	-	100€
	V	26COACT	Co-Curricular Activities	**VAC**	-	1	-	100*	-	100
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester IV			**Total**		**30**	**25**				**800**
V	III	CM26C11	Core XI - Management Accounting	**DSC**	5	4	3	25	75	100
V	III	CM26C12	Core XII - Direct Taxation	**DSC**	6	4	3	25	75	100
V	III	FS26C13	Core XIII - Banking Law and Operations	**DSC**	5	4	3	25	75	100
V	III	CM26E01	Elective I - Financial Markets and Services (OR)	**DSE**	5	5	3	25	75	100
V	III	FS26E01	Elective I - Research Methodology (OR)							
V	III	CM26E03	Elective I - Performance Management							
V	III	FS26PROJ	Project and Viva-voce	**DSE**	4	4	-	25	75	100
V	III	FS26SEP1	Financial Data Visualization Using Power BI - Practical I	**SEC**	3	3	-	100*	-	100
V	III	FS26AC1	Advance Learner Course I: Principles of Marketing (OR)	**ACC**	SS	5^	3	25	75	100^
V	III	FS26AC2	Advance Learner Course I: Human Resource Management							
V	III	NM26CS1	Cyber Security I	**VAC**	2	Gr.	-	100*	-	100€
V	III	FS26INST	Field work/ Institutional Training (21 Days)	**VAC**	-	2	-	100*	-	100
V	VI	FS26COM	Comprehensive Examination	**DSC**	-	Gr.	-	100*	-	100€
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	Cr. ^ /St.	-	-	-	-
Semester V			**Total**		**30**	**26**				**700**
		CM26C14	Paper XIV– Cost Accounting	**DSC**	6	4	3	25	75	100

VI	III	CM26C15	Paper XV– Auditing	**DSC**	5	4	3	25	75	100
		CM26C16	Paper XVI - Business Taxation	**DSC**	6	4	3	25	75	100
		FS26C17	Paper XVII - Security Analysis & Portfolio Management	**DSC**	5	4	3	25	75	100
		CM26E04	Elective II - Investment Banking Operations (OR)	**DSE**	5	5	3	25	75	100
		FS26E02	Elective II - Mutual Fund Management (OR)							
		FS26E03	Elective II - Strategic Management							
	IV	CM26SEP2	Python for Accounting – Practical – II	**SEC**	3	3	-	100*	-	100
	III	FS26AC3	Advance Learner Course II-Business Communication **(OR)**	**ACC**	SS	5^	3	25	75	100^
		FS26AC4	Advance Learner Course II-International Trade							
Semester VI			**Total**		**30**	**24**				**600**
I - VI			**Total**			**140 + Additional Credits**				**4300 + Marks for Additional Credit Courses**

Hours of Instructions is inclusive of lectures, seminars, presentations, case-studies, etc

Symbols and Notations

Symbols	Notations
*	Course assessed through Internal Assessment (CIA) only
Gr.	Grade awarded based on CBCS grading system
St.	Course Status (Completed/Not Completed)
^	Advanced Learner Course, Online Courses – Additional Credit Courses
@	Course assessed through End Semester Examination (ESE) only
#	Open Book Examination
$	Evaluation Pattern converted from 25:75:100 to 20:55:75 (CIA:ESE:Total) structure
$$	Evaluation Pattern converted from 25:75:100 to 15:35:50 (CIA:ESE:Total) structure
€	Hours per Week Outside Class Hours

Abbreviation	Course Type
DSC	Discipline Specific Core Courses
DSE	Discipline Specific Elective Courses
MDC	Multidisciplinary Courses
AEC	Ability Enhancement Course
SEC	Skill Enhancement Course
VAC	Value Added Courses
ACC	Additional Credits Courses

Assessment and Evaluation Framework

Continuous Internal Assessment (CIA) – 25%

Component	Activities Included
Internal Tests	Periodic written tests
Assignments / Case Studies	• Written assignments • Case analysis reports • Article reviews • Literature review tasks • Data interpretation exercises • Policy analysis (Arts & Humanities) • Business case studies (Commerce & Management) • Lab-based analytical reports (Science)
Seminars / Presentations	• PowerPoint presentations • Poster presentations • Panel discussions • Group seminars • Viva voce • Digital presentations using multimedia tools • Peer evaluation rubrics
ICT-based Tasks	• Spreadsheet analysis • Accounting software / statistical software • Online quizzes • Simulation tools • E-content creation • Coding platforms (for relevant disciplines)
Projects / Field Reports	• Field surveys • Industry visits • Internship reports • Mini-projects • Laboratory experiments • Community-based research • Data collection & statistical analysis • Reflective journals

End Semester Examination (ESE) – 75%

Component	Description
Written Examination	3-hour written examination covering all CLOs
Cognitive Levels	Questions aligned with multiple Bloom’s Taxonomy (K-levels)
Professional Conduct	Ethical and professional conduct during examination
Academic Compliance	Timely submission and participation as per regulations

Assessment Components Aligned with Blooms Levels

EXAMINATION SYSTEM

Semester system will be followed. A semester consists of a minimum of 90 working days excluding the days of conduct of ESE. There will be Continuous Internal Assessment (CA) to evaluate the performance of students in each course and the End Semester Examination will be held at the end of every semester. Marks for ESE and CA with reference to the maximum marks for the courses will be as follows:

Max. Marks	CA	ESE
100	25	75
75	20	55
50	15	35

A. Bloom's levels are followed in question papers and aligned with CLOs and CA components.

Remember	-	K1
Understand	-	K2
Apply	-	K3
Analyze	-	K4
Evaluate	-	K5
Create	-	K6

B. Continuous Internal Assessment CA

The weightage assigned to various components of the CA is as follows

<u>Undergraduate Programmes</u>

a. Theory

AEC (Language, English), DSC (Core, Elective) & MDC (GE-Allied)

CA Components	Marks	K level
CIA Test	5 Marks (Conducted for 45 marks after 50 days – 3 units)	K1 to K6 as per QP Pattern
Model Exam	7 Marks (Conducted for 75 marks after 85 days - Each Unit 15 Marks)	
Seminar	4 Marks	K6
Assignment	4 Marks	K5
ICT (Quiz)	2 Marks	K2
Attendance	3 Marks (Attendance 75% - 80% - 1 Mark, 81% - 90% - 2 Marks, 91% - 100% - 3 Marks)	
Total	**25 Marks**	

For Science allied courses with theory as 75 marks, the split-up is 20 marks as internal and 55 as external. Internal conducted for 25 and converted to 20 marks and external conducted for 75 and converted to 55 marks.

b. Practical

CA Components	Marks	K level
Lab Performance	7 Marks	K4
Internal Viva Voce	5 Marks	K4
Model Exam	10 Marks	K5
Attendance	3 Marks	
Total	**25 Marks**	

For practical courses with 50 marks as ESE, the split-up is 15 marks as internal and 35 as external. Internal conducted for 25 and converted to 15 marks and external conducted for 75 and converted to 35 marks.

c. Skill Enhancement Courses

Theory courses

CA Components	Marks	K level
Test I	30 Marks (Conducted for 45 marks and converted to 30 Marks – 3 Units)	K2 to K6 as per QP Pattern
Test II	50 Marks (Conducted for 75 marks after 85 days - Each Unit 15 Marks)	
Assignment	10 Marks	K5
Seminar	10 Marks	K6
Total	**100 Marks**	

Practical Courses

CA Components	Marks	K level
Practical exam	80 Marks (Practical Execution: 65 Marks, Record : 15 Marks)	K5
Lab Performance	10 Marks	K4
Internal Viva Voce	10 Marks	K4
Total	**100 Marks**	

Theory and Practical

CA Components	Marks	K level
Test I (Theory)	30 Marks (Conducted for 45 Marks and converted to 30 Marks)	K2 – K6
Test II (Practical)	50 Marks (Practical Execution: 40 Marks, Record : 10 Marks)	K5
Lab Performance	10 Marks	K4
Internal Viva Voce	10 Marks	K4
Total	**100 Marks**	

Theory and Project

CA Components	Marks	K level
Test I (Theory)	30 Marks (Conducted for 45 Marks and converted to 30 Marks)	K2 – K6
Project Examination	30 Marks	K5
Internal Viva Voce	40 Marks	K4
Total	**100 Marks**	

d. Project: Individual / Group Project

Components	Marks	K level
Continuous Internal Assessment (CA)	25 Marks	K3, K4, K6
End Semester Examination	75 Marks	K5, K6
Total	**100 Marks**	

Continuous Internal Assessment (CA)

CA Components	Marks	K level
I Review - Project Proposal Presentation	5 Marks	K3
II Review - Periodic Review-Progress Evaluation	10 Marks	K4
III Review - Project Report Draft Submission	10 Marks	K6
Total	**25 Marks**	

End semester examination

Components	Marks	K level
Evaluation of the Project Report	25 Marks	K6
Viva Voce	50 Marks	K5
Total	**75 arks**	

e. ***Introduction to Entrepreneurship / Women Studies / Universal Human Values and Human Rights / Environmental Studies / Cyber Security I***

CA Components	Marks	K level
ICT (Quiz)	50 Marks	K2
Assignment	25 Marks	K5
Project / Case study / Poster	25 Marks	K6
Total	**100 Marks**	

f. ***Entrepreneurship and Innovation (IgniteX)***

CA Components	Marks	K level
ICT (Quiz)	50 Marks (3 Quizzes each quiz 25 marks, 75 marks converted to 50 marks)	K2
ICT (Pitch Deck Presentation)	20Marks	K6
Assignment	30 marks (30 Venture Activities)	K5
Total	**100 Marks**	

g. ***Advanced Tamil & Basic Tamil***

Components	Marks	K level
CIA	25 Marks (conducted for 45 marks after 50 days)	K1 to K6 as per QP Pattern
Model	50 marks (conducted for 75 marks after 85 days)	
ICT (Quiz)	15Marks	K2
Assignment	10 Marks	K5
Total	**100 Marks**	

h. ***General Awareness / Comprehensive Examination / Co-Curricular Activities / Community Services***

Course Title	**Marks**	**K level**
General Awareness	100	K3
Comprehensive Examination	100	K3
Co-Curricular Activities	100	K6
Community Services	*St.*	K6

i. ***Field Work / Institutional Training*:**

CA Components	Marks	K level
Work diary	15 Marks	K3
Report	50 Marks	K6
Viva Voce	25 Marks	K5
Attendance	10 Marks	
Total	**100 Marks**	

j. Advance learner Course:

CA Components	Marks	K level
Test 1	10 Marks (conducted for 45 marks after 50 days – 3 units)	K1 to K6 as per QP Pattern
Model Exam	15 Marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks)	
Total	**25 Marks**	

C. Schedule for CA Tests

One test for Continuous Assessment (3 Units) will be conducted on pre-determined date i.e., commencing on the 50th day from the date of reopening. The model exam (5 units) will be conducted after completing 85th working day.

D. Question Paper Pattern and Distribution of Marks for CA – UG

UG : Language, English, Core, Elective, Allied, ALC, Basic Tamil and Advanced Tamil -

(First 3 Units)

Description	Marks	Number of questions in K level					
Questions from each unit comprising of		**K1**	**K2**	**K3**	**K4**	**K5**	**K6**
One question with a weightage of 2 Marks	3 X 2 = 6	**1**	**2**				
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	3 X 5 = 15			1	1	1	
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	3 X 8 = 24			1	1		1
Total	**45 Marks**						

Skill Enhancement Courses - UG

Description	Marks	Number of questions in K level					
Questions from each unit comprising of		**K1**	**K2**	**K3**	**K4**	**K5**	**K6**
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	3 x 5 =15		1	1	1	1	1
One question with a weightage of 10 Marks (Internal Choice at the same CLO level)	3 x 10 = 30			2	1	1	1
Total	**45 Marks**						

E. Model /End Semester Examination – Question Paper Pattern and Distribution of Marks

UG : Language, English, Core, Elective, Allied, ALC, Basic Tamil & Advanced Tamil

Description	**Marks**	**Number of questions in K level**					
Questions from each unit comprising of		**K 1**	**K2**	**K3**	**K4**	**K5**	**K6**
One question with a weightage of 2 Marks	5 x 2 = 10	2	3				
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	5 x 5 =25			2	2	1	
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	5 x 8 =40			2	1	1	1
Total	**75 Marks**						

ESE Practical Pattern (UG)

The End Semester Examination will be conducted for a maximum of 75 marks with a maximum 15 marks for the record and other submissions if any.

Practical Components	**Marks**	**K level**
Practical Execution	60 Marks	K5
Record	15 Marks	K2
Total	**75 Marks**	

Submission of Record note books for Practical Examinations

Submission of bonafide record note books is mandatory to appear for the practical examination. If a candidate is unable to submit the record note book on valid grounds, she may be permitted to appear for the practical examinations, provided the head of the department certifies that the candidate has performed the experiments prescribed for the course and she will be awarded zero (0) marks for record note book.

Rubrics for Assessments

Rubrics for Assessment

Standard 4-Level Performance Scale

Level	Descriptor	Score Range (Illustrative)
Level 4	Excellent	80–100% of component marks
Level 3	Good	60–79%
Level 2	Satisfactory	40–59%
Level 1	Needs Improvement	Below 40%

1. Theory

End Semester Examination (ESE)

Section	K-Level	Criteria	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
SEC A (Theory / Knowledge)	K1–K2	Knowledge recall & understanding	Thorough understanding across all required cognitive levels	Good understanding, minor gaps	Basic understanding, limited depth	Inadequate or incorrect understanding
SEC B (Application & Analysis)	K3–K5	Problem-solving, application of concepts, analytical reasoning	Accurately applies concepts, strong logical reasoning, handles problems independently	Mostly correct application, minor errors, reasonable reasoning	Partial application, procedural errors, limited reasoning	Unable to apply concepts, incorrect, poor reasoning
SEC C (Comprehensive / Higher-Order Tasks)	K3–K6	Analytical reasoning, creation, problem-solving, innovation	Clear logical reasoning, structured solutions, innovative or optimized solutions	Reasonable logic with minor gaps, mostly correct solutions	Limited reasoning, basic attempt at solution	Poor or no reasoning, incorrect or missing solutions

Continuous Internal Assessment (CIA)

Section	K-Level	Criteria	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
SEC A (Theory / Knowledge)	K1–K2	Knowledge recall & understanding	Thorough understanding across all required cognitive levels	Good understanding, minor gaps	Basic understanding, limited depth	Inadequate or incorrect understanding
SEC B (Application & Analysis)	K3–K5	Problem-solving, application of concepts, analytical reasoning	Accurately applies concepts, strong logical reasoning, handles problems independently	Mostly correct application, minor errors, reasonable reasoning	Partial application, procedural errors, limited reasoning	Unable to apply concepts, incorrect, poor reasoning
SEC C (Comprehensive / Higher-Order Tasks)	K3, K4, K6	Analytical reasoning, creation, problem-solving, innovation	Clear logical reasoning, structured solutions, innovative or optimized solutions	Reasonable logic with minor gaps, mostly correct solutions	Limited reasoning, basic attempt at solution	Poor or no reasoning, incorrect or missing solutions

2. Internal Components – Other Activities

Component	K-Level	Criteria	Level 4	Level 3	Level 2	Level 1
Assignment	K5	Application & Problem Solving	Strong solutions, accurate	Mostly correct	Partial	Incorrect / missing
Seminar / Presentation	K6	Creation, Communication & Analysis	Insightful, professional, confident	Good, minor gaps	Basic	Poor / incomplete
ICT Quiz	K2	Knowledge & Application	Accurate & confident	Mostly correct	Basic	Incorrect
Attendance	—	Participation & Punctuality	Full attendance, punctual	Mostly present	Occasional	Poor / frequently absent

3. Practical

Continuous Internal Assessment (CIA)

Component	Bloom's Level	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
Model Practical (Converted to 10)	K5	Independent execution, accurate results, strong analysis, handles unexpected issues confidently	Minor errors, mostly accurate, guided problem-solving	Performs with guidance, partial understanding, limited analysis	Unable to perform, inaccurate results, no reasoning
Internal Viva	K4	Strong conceptual knowledge, clear reasoning, confident troubleshooting	Good understanding, minor gaps, can handle problems with guidance	Basic understanding, limited problem-solving	Weak knowledge, unable to respond or reason
Lab Performance	K4	Active participation, consistent improvement, skillfully applies concepts	Mostly regular participation, moderate improvement	Irregular, minimal improvement	Rarely participates, no skill growth
Attendance	—	Full attendance, punctual	Mostly present	Occasionally absent	Frequently absent

End Semester Practical Examination (ESE)

Component	Bloom's Level	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
Practical Execution	K5	Accurate execution, proper procedure, precise results, handles unexpected issues confidently	Minor errors, mostly correct, can handle problems with help	Multiple errors, partial results, limited troubleshooting	Incorrect procedure, unable to execute, fails completely
Record Verification	K2	Complete experiments, accurate results, correct interpretation, neat & structured	Minor omissions, minor errors, mostly clear	Incomplete, errors present, basic clarity	Very incomplete, incorrect, untidy
External Viva	K4	Strong theoretical knowledge, clear understanding & application, confident reasoning	Good understanding, minor gaps, partial application	Basic knowledge, limited linkage to experiment	Weak knowledge, unable to explain or apply concepts

4. Projects

Continuous Internal Assessment (CIA)

Component	Bloom's Level	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
Project Proposal Presentation	K3	Clear, focused problem definition; well-defined objectives; feasible plan; confident presentation	Minor gaps in clarity or planning; mostly clear	Broad or partially defined problem; basic objectives; basic presentation	Vague/unclear problem; objectives missing; poor presentation
Periodic Review / Progress Evaluation	K4	Consistent, timely progress; correct application; identifies & resolves issues independently; systematic documentation; proactive	Minor delays, minor guidance needed, mostly updated documentation; moderately proactive	Irregular progress, partial application, needs support, basic documentation	Very limited progress, incorrect application, passive, poor documentation
Project Report Draft Submission	K6	Well-structured report; accurate understanding; adequate data; logical analysis; proper referencing & presentation	Minor structural or conceptual gaps; minor data issues; reasonable analysis; minor formatting issues	Basic structure; partial understanding; limited data; basic analysis; basic formatting	Poorly organized; incorrect understanding; insufficient data; no analysis; poor presentation

End Semester Examination (ESE)

Component	Bloom's Level	Level 4 (Excellent)	Level 3 (Good)	Level 2 (Satisfactory)	Level 1 (Needs Improvement)
Final Project Report Evaluation (External)	K6	Topic relevant & meaningful; accurate application of concepts; adequate & relevant data; logical analysis; effective problem-solving; professional formatting	Mostly relevant; minor conceptual errors; minor gaps in data; mostly logical; reasonable solutions; minor formatting issues	Moderately relevant; basic application; limited data; basic analysis; basic problem-solving; basic formatting	Poor relevance; incorrect application; insufficient data; weak analysis; no solution; poor formatting
External Viva Voce	K5	Thorough understanding; strong linkage to project; logical reasoning; confident & accurate responses; professional communication	Minor gaps in understanding or reasoning; mostly correct answers; acceptable communication	Basic understanding; limited linkage; basic reasoning; limited answers; basic communication	Weak understanding; no linkage; no reasoning; unable to respond; poor communication

SYLLABUS

FIRST SEMESTER

COURSE CODE	COURSE TITLE	HOURS			CREDITS
		Total	Lecture	Examination	
CM26C01	**CORE I : PRINCIPLES OF ACCOUNTING**	**75**	**70**	**5**	**3**

Preamble

- Introduces a strong foundation in accounting by covering principles, preparation of accounts, and application of accounting standards in various business situations.

Prerequisite

- Basic knowledge of business transactions and arithmetic is essential.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Define fundamental accounting concepts, conventions, and basic terminology used in financial accounting.	K1
CLO2	Explain the accounting cycle, accounting standards, and the preparation of basic financial statements.	K2
CLO3	Apply accounting procedures to record transactions, prepare journals, ledgers, trial balance, bank reconciliation statements, and depreciation calculations.	K3
CLO4	Analyse accounting records to identify and rectify errors, interpret incomplete records, and examine financial information.	K4
CLO5	Evaluate accounting treatments related to joint ventures, royalties, insurance claims, provisions, and contingent liabilities using appropriate accounting principles and standards.	K5
CLO6	Prepare complete financial statements and related accounting reports from different accounting situations using appropriate accounting methods.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Basic Accounting Concepts, Journal, Ledger, Trial Balance, Accounting Standards, Final Accounts	CLO1, CLO2, CLO3, CLO4, CLO5, LO6
Unit II	Errors, Rectification, Suspense Account, Bank Reconciliation, Bills of Exchange	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit III	Incomplete Records, Statement of Affairs, Conversion Method, Joint Venture	CLO1, CLO2, CLO3, CLO4,CLO5, CLO6
Unit IV	Royalty Accounts, Insurance Claims, Provisions and Contingencies	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Depreciation Methods and Accounting Treatment	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	1	1	1	1	1	1	2	1	1
CLO2	3	2	1	1	1	2	1	2	1	1
CLO3	3	3	1	2	1	2	1	2	1	1
CLO4	2	3	2	1	2	2	1	2	1	1
CLO5	2	3	3	1	2	2	1	3	1	1
CLO6	3	3	2	2	1	3	1	2	1	2

Core I - PRINCIPLES OF ACCOUNTING -CM26C01- 70 Hrs

Unit I **14 Hrs**

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

Unit II **14 Hrs**

Rectification of Errors: Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement - Need and Preparation. **Average Due Date:** Meaning – Determination of due Date-Basis for Calculation of Interest- Interest on Drawings of partners. **Bills of Exchange:** Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

Unit III **14 Hrs**

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

Unit IV **14 Hrs**

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

Unit V **14 Hrs**

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

*** Course Alignment with SDGs: 16**

*** 80 % Problems 20 % Theory**

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2024, 23rd Edn.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7th Edn.

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2021, 15th Edn.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2021, 19th Edn.

Related Online References

- **https://www.coursera.org/learn/wharton-accounting**
- **https://web.ung.edu/media/university-press/Principles-of-Financial Accounting.pdf?t=1542408454385**

Skill Components

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

Pedagogy

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources
- Numerical problem-solving exercises
- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	**CM26C01, Core I: Principles of Accounting**
Course Designers	Dr. L.Nithya, Dr.T.Ambika
Teaching–Learning Strategies	Participatory Learning : 25 %
	Experiential Learning : 16 %
	Problem-based Learning : 59 %

Course Content and Lecture Schedule

Module No	Topics	CLO Level	K Level	No. of Hours	Content Delivery Method	Learning Methods
Unit I 14 Hrs						
1	Basic Accounting Concepts and Conventions: Meaning, Objectives, and Terminology	CLO1 CLO2 CLO3	K1 K2 K3	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
2	Accounting Conventions and Principles with Practical Illustrations	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
3	Journal: Meaning, Format, Recording of Business Transactions	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Demonstration & Numerical problem-solving exercises	Problem Based Learning
4	Ledger Posting and Preparation of Ledger Accounts	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Demonstration Numerical problem-solving exercises	Problem Based Learning
5	Subsidiary Books: Types, Purpose, and Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
6	Trial Balance: Objectives, Preparation, and Error Identification	CLO1 CLO2	K1 K2	1	Numerical problem-solving exercises	Problem Based Learning
7	Accounting Standards: Disclosure of Accounting Policies (AS1) and Revenue Recognition (AS9)	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Case Discussion, Peer learning activities	Experiential Learning
8	Capital and Revenue Expenditure and Receipts with Examples	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning

9	Final Accounts of Sole Trading Concern – Trading Account Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
10	Profit and Loss Account and Balance Sheet with Adjustments	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning
11	Comprehensive Problem on Final Accounts Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Numerical problem-solving exercises	Problem Based Learning
Unit II 14 Hrs						
12	Classification of Errors and Identification of Accounting Errors	CLO1, CLO2 CLO3	K1, K2, K3,	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
13	Rectification of Errors and Preparation of Suspense Account	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning
14	Practical Problems on Rectification of Errors and Suspense Account	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
15	Bank Reconciliation Statement – Need and Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Numerical problem-solving exercises	Problem Based Learning
16	Practical Problems on Bank Reconciliation Statement	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
17	Average Due Date – Determination of due date-Basis for Calculation of Interest and drawings of partners	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Numerical problem-solving exercises	Problem Based Learning

18	Bills of Exchange – Meaning, Parties, Specimen and Accounting Entries	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
19	Bills of Exchange Transactions – Discounting, Endorsement, Collection, Noting	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
20	Renewal and Retirement of Bills under Rebate (Trade Bills)	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	1	Numerical problem-solving exercises	Problem Based Learning
21	Case-based Analysis of Bills of Exchange Transactions	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Case Discussion	Experiential Learning
Unit III 14 Hrs						
22	Accounting for Incomplete Records-Single Entry system – Meaning, Features, and Limitations	CLO1 CLO2 CLO3	K1 K2 K3	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
23	Difference between Incomplete records and Double Entry System	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
24	Methods of Calculation of Profit under Single Entry System	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
25	Statement of Affairs Method – Preparation and Interpretation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
26	Conversion Method – Preparation of Final Accounts from Conversion Method	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning

		CLO6	K6			
27	Practical Problems on Conversion Method	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
28	Joint Venture – Meaning, Features, and Accounting Treatment (AS 27)	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
29	Joint Venture Accounting Problems and Analysis	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
30	Case-based Application of Joint Venture Accounting	CLO1 CLO2 CLO3	K1 K2 K3	1	Case Discussion Peer learning activities	Experiential Learning
Unit IV 14 Hrs						
31	Royalty – Meaning, Minimum Rent, Short Working and Recoupment	CLO1 CLO2 CLO3	K1 K2 K3	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
32	Royalty Accounting – Lessor and Lessee Accounts	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
33	Sublease Accounting and Problem Solving	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
34	Provisions, Contingent Liabilities, and Contingent Assets (AS 29)	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Case Discussion, Peer learning activities	Experiential Learning
35	Insurance Claims – Meaning and Calculation of Claim Amount	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning

		CLO5	K5			
36	Insurance Claims – Loss of Stock and Average Clause Problems	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning
37	Case Analysis on Insurance Claims and Accounting Treatment	CLO1 CLO2 CLO3	K1 K2 K3	2	Case Discussion Peer learning activities	Experiential Learning
Unit V 14 Hrs						
38	Depreciation – Meaning, Objectives, and Accounting Standards (AS 6)	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
39	Straight Line Method – Concept and Practical Problems	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
40	Diminishing Balance Method – Calculation and Accounting Entries	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
41	Conversion Method and Annuity Method of Depreciation	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
42	Revaluation Method – Accounting Treatment and Analysis	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
43	Comparative Analysis of Depreciation Methods	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Case Discussion Peer learning activities	Experiential Learning
44	Comprehensive Depreciation Problems and Preparation of Depreciation Accounts	CLO2 CLO3 CLO4 CLO5	K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning

COURSE CODE	COURSE TITLE	Hours			CREDIT
		Total	Lecture	Examination	
FS26C02	**CORE II-INDIAN FINANCIAL SYSTEM**	**75**	**70**	**5**	**3**

Preamble

- Introduces the structure and functioning of the Indian Financial System and its role in economic development.
- It provides an understanding of financial institutions, financial markets, financial instruments, and regulatory authorities operating in India.
- The course also examines the functions of major financial institutions and the regulatory framework governing the financial sector.

Prerequisite

- Basic knowledge of commerce, business environment, and introductory economic concepts.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Define the components, structure, and key features of the Indian Financial System, Financial Institutions, Markets, regulations and financial sector reforms and issues	K1
CLO2	Explain the roles and functions of financial institutions, financial markets, and regulators in the Indian financial system.	K2
CLO3	Apply concepts of financial markets, institutions, regulations and financial sectors to illustrate how financial resources are mobilized and allocated in the economy.	K3
CLO4	Analyse the structure, instruments, and functioning of money markets and capital markets in India.	K4
CLO5	Evaluate the effectiveness of financial institutions, financial markets, financial sector reforms, regulatory mechanisms, and measures addressing issues such as Non-Performing Assets in the financial system.	K5
CLO6	Propose informed perspectives or solutions on emerging issues and developments in the Indian financial system.	K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Financial System – Meaning, Features, Components (Institutions, Markets, Instruments, Regulators), Structure of Indian Financial System, Role in Economic Development	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Financial Institutions – Classification (Banking & Non-Banking), Functions of Commercial Banks, Development of Financial Institutions in India, Role of Major Institutions in Economic Development	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit III	Financial Markets – Meaning and Functions, Classification, Money Market and Capital Market (Characteristics, Objectives, Instruments), Difference between Markets	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Financial Regulation – Regulatory Framework, Role and Functions of RBI, Central Banking Functions, Monetary Policy and Instruments, SEBI and Capital Market Regulation	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Financial Reforms and Emerging Issues – Financial Sector Reforms, NPA (Concept and Measures), Demonetization, Corporate Governance, Emerging Trends in Financial System	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	1	1	1	1	1	1	1	1	1
CLO2	3	1	2	1	1	1	1	1	1	1
CLO3	3	2	1	1	1	1	1	1	1	1
CLO4	2	3	1	1	1	1	1	1	1	1
CLO5	2	2	3	1	1	1	1	1	1	1
CLO6	1	1	2	1	1	1	1	1	3	2

CORE II-INDIAN FINANCIAL SYSTEM – FS26C02- 70 HRS

UNIT I **14 Hrs**

Structure of Indian Financial System: Meaning and definition of Financial System – Features of Indian Financial System – Components of Financial System: Financial Institutions, Financial Markets, Financial Instruments and Financial Regulators – Role of financial system in economic development – Structure of Indian financial system – Formal and informal financial sectors – Overview of global financial system.

UNIT II **14 Hrs**

Financial Institutions in India: Meaning and characteristics of Financial Institutions – Classification: Banking and Non-Banking Institutions – Commercial Banks: functions, sources and uses of funds – Development of Financial Institutions in India – Role and functions of major financial institutions such as Industrial Development Bank of India, Industrial Finance Corporation of India, Export-Import Bank of India, Small Industries Development Bank of India, Life Insurance Corporation of India and Unit Trust of India – Role of financial institutions in economic development.

UNIT III **14 Hrs**

Financial Markets in India: Meaning and functions of financial markets – Classification of financial markets – Money Market: characteristics, objectives and instruments – Structure of Indian money market – Capital Market: characteristics, objectives and instruments – Distinction between money market and capital market – Role of regulators in financial markets.

UNIT IV **14 Hrs**

Financial Regulation: Regulatory framework of Indian Financial System – Role and functions of the Reserve Bank of India – Central banking functions – Regulatory and supervisory functions – Monetary policy and instruments – Regulation of capital market by Securities and Exchange Board of India – Banking regulation and supervision – Role of financial regulators in maintaining financial stability.

UNIT V **14 Hrs**

Financial Sector Reforms and Emerging Issues: Financial sector reforms in India – Objectives and need for reforms – Major banking and financial sector reforms – Impact of reforms on financial system – Non-Performing Assets (NPA): concept and categories – Measures to reduce NPAs – Demonetization and its impact on the financial system – Corporate governance in financial institutions – Emerging trends in Indian financial system.

*** Course Alignment with SDGs: 4,9**

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	P N Varshney & D K Mittal	Indian Financial System	Sultan Chand & Sons	2015 and 11th Edn

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	My Khan	Indian Financial System	Mc Graw Hill	2020 and 11th Edn
2.	Bharati V. Pathak	Indian Financial System: Markets, Institutions and Services	Pearson Education	2018 and 5th Edn

Related Online References

- https://youtu.be/cB0ZQShFwgE?si=nKc-BXfNaU4s5RDg
- https://youtu.be/A6Jy1PXAPNk?si=OyYBhN_akU3d8Cdo
- https://youtu.be/PpuQuuMUw5E?si=lH0I4kfi1Zjnhgmw

Pedagogy

- Chalk and Talk, PowerPoint presentations
- E-content and digital learning resources
- Group discussions, Assignment, Quizzes
- Peer learning activities and Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	**FS26C02, Core I: Indian Financial Syatem**
Course Designers	Dr.K.Pavithra, Ms.K.Dharani
Teaching–Learning Strategies	Participatory Learning : 60 %
	Experiential Learning : 30 %
	Problem-based Learning : 10 %

Course Content and Presentation Schedule

Module No	Topic	CLO	K Level	No. of Hrs.	Contents Delivery Methods	Learning Methods
UNIT I 14 Hrs						
1	Structure of Indian Financial System: Meaning and Definition of Financial System	CLO1, CLO2, CLO3 CLO4	K1, K2, K3, K4	2	Lecture – Chalk and Talk, PPT	Participatory Learning
2	Features of Indian Financial System	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture, PPT	Participatory Learning
3	Components of Financial System: Financial Institutions,	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	PPT, Videos	Participatory Learning

4	Financial Markets, Financial Instruments and Financial Regulators	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture – Chalk and Talk, PPT	Participatory Learning
5	Role of Financial System in Economic Development	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture, Case Discussion	Experiential Learning
6	Structure of Indian Financial System	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	PPT, Videos	Participatory Learning
7	Formal and Informal Financial Sectors	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture – Chalk and Talk, PPT	Participatory Learning
8	Informal Financial Sectors	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Lecture, Case Discussion	Experiential Learning
9	Overview of Global Financial System	CLO1, CLO2, CLO3	K1, K2, K3	2	PPT, Videos	Participatory Learning
UNIT II 14 Hrs						
10	Financial Institutions in India: Meaning	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture, PPT	Participatory Learning
11	Characteristics of Financial Institutions	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	PPT, Videos	Participatory Learning
12	Classification: Banking & Non-Banking Institutions	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	PPT, Videos	Participatory Learning
13	Commercial Banks: Functions, Sources & Uses of Funds	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture, Case Study	Problem-based Learning

14	Sources & Uses of Funds	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Lecture, Case Discussion	Experiential Learning
15	Development of Financial Institutions in India	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture	Participatory Learning
16	Role and functions of major financial institutions such as Industrial Development Bank of India,	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	1	PPT, Videos	Experiential Learning
17	Industrial Finance Corporation of India	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	PPT, Videos	Participatory Learning
18	Export-Import Bank of India, Small Industries Development Bank of India	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Lecture, PPT	Participatory Learning
19	Life Insurance Corporation of India and Unit Trust of India	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Lecture, Case Study	Problem-based Learning
20	Role of Financial Institutions in Economic Development	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Case Discussion	Experiential Learning
UNIT III 14 Hrs						
21	Financial Markets in India: Meaning and	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – Chalk and Talk, OER	Participatory Learning
22	Functions of Financial Markets	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Lecture – Chalk and Talk / PPT	Participatory Learning
23	Classification of Financial Markets	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture, PPT	Participatory Learning
25	objectives and instruments	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture – Chalk and Talk, OER	Participatory Learning

26	Structure of Indian Money Market	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Videos /PPT	Participatory Learning
27	Capital Market: characteristics,	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Seminar - PPT	Experiential Learning
28	objectives and instruments	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Seminar - PPT	Experiential Learning
29	Distinction between money market and capital market	CLO1, CLO2, CLO3	K1, K2, K3	2	Lecture	Participatory Learning
30	Role of Regulators in Financial Markets	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Case Discussion	Problem-based Learning
UNIT IV 14 Hrs						
31	Financial Regulation: Regulatory Framework of Indian Financial System	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – Chalk and Talk, OER	Participatory Learning
32	Role and functions of the Reserve Bank of India	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	PPT	Experiential Learning
33	Central Banking Functions	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture – Chalk and Talk, OER	Problem-based Learning
34	Regulatory and Supervisory Functions	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Videos	Experiential Learning
35	Monetary Policy & Instruments	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture, Case Study	Participatory Learning
36	Regulation of capital market by Securities and Exchange Board of India	CLO1, CLO2, CLO3,	K1, K2, K3, K4,	2	PPT / Quiz	Participatory Learning

		CLO4, CLO5	K5			
37	Role of financial regulators in maintaining financial stability.	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Case Discussion	Problem-based Learning
UNIT V 14 Hrs						
38	Financial Sector Reforms and Emerging Issues: Financial sector reforms in India –	CLO1, CLO2, CLO3	K1, K2, K3	2	Lecture – Chalk and Talk, OER	Participatory Learning
39	Objectives and need for reforms	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture – Chalk and Talk, OER	Participatory Learning
41	Impact of Reforms on Financial System	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Case Study	Problem-based Learning
42	Non-Performing Assets (NPA): concept and categories	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture – Chalk and Talk, PPT	Participatory Learning
43	Measures to Reduce NPAs	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	PPT	Participatory Learning
44	Demonetization and Its Impact on the financial system	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Case Discussion	Participatory Learning
45	Corporate governance in financial institutions –.	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	PPT, Discussion	Experiential Learning
46	Emerging trends in Indian financial system	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture – Chalk and Talk, OER	Participatory Learning

COURSE CODE	COURSE TITLE	HOURS			CREDITS
		Total	Lecture	Examination	
CM26C03	**CORE III – BUSINESS MANAGEMENT AND ETHICS**	**75**	**70**	**5**	**3**

Preamble

Introduces fundamental management concepts and functions in organizations. Explains planning, organizing, staffing, directing, and controlling. Highlights ethics and social responsibility in business practices.

Prerequisite

Basic Knowledge on Business Management

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's 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
CLO5	Evaluate the performance of Leaders, Employees and social responsibility initiatives in Business organisation	K5
CLO6	Design policies for planning, staffing, and ethical practices to be followed in business organisation for sustainable business practices.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Concepts of Management, Functions, Managerial Skills, Evolution of Management Thoughts, Principles of Management	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Planning, Decision Making, Management by objectives, Management by exception, Organization Structure and Process	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Unit III	Departmentalization, Staffing, Recruitment, Training, Performance Appraisal, Work from Home	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Motivation Theories, Leadership Styles, Supervision, Directing and Coordination	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Controlling Process, Indian Knowledge System, Ethical Practices in Business and Social Responsibility	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	2	1	1	1	1	1	1	2	1	1
CLO2	3	1	1	1	1	2	1	2	1	1
CLO3	3	1	1	1	1	2	1	2	1	1
CLO4	3	2	1	1	2	2	1	2	1	1
CLO5	2	1	2	1	2	2	2	3	1	1
CLO6	3	1	2	1	2	3	2	3	3	2

Core III - BUSINESS MANAGEMENT AND ETHICS -CM26C03-70Hrs

Unit I **14 hrs**

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

Unit II **14 hrs**

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

Unit III **14 hrs**

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

Unit IV **14 hrs**

Motivation: Meaning – Significance of Motivation – Theories of Motivation – Special Motivational Techniques – Job enlargement and Job enrichment –Features of a sound motivational system. **Leadership**: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Directing and Coordination - Directing** -Functions – Principles of Directing – Importance of Directing - Coordination**:** Meaning – Techniques.

Case study.

Unit V **14 hrs**

Control: Meaning - Importance- Characteristics - Stages in the Control Process -Requisites of Effective Control and Controlling Techniques. Introduction to Ethics and Indian Knowledge System (IKS) – Ethical Governance in Indian Epics: Ramayana and Mahabharata –Ancient Indian Wisdom for Management. **Ethics:** Meaning, Importance, Nature and Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance.

Note: # Case study for Internals only.

*** Course Alignment with SDGs: 4 and 9**

Text Books

S.No.	Authors	Title	Publisher	Year & Edition
1	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2022 reprint, 13th Edn.

Reference Books

S.No.	Authors	Title	Publisher	Year & Edition
1	Dinkar Pagre	Principles of Management	Sultan Chand & Sons	2020 reprint, 8th Edn.
2	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2019, 9th Edn.
3	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2019 16th Edn.

4	Oliver Laasch	Principles of Business & Management: Practicing Ethics, Responsibility, Sustainability	SAGE Publications	2024, 3rd Edn.
5	Christian U. Becker	Business Ethics	Routledge	2024, 2nd Edn.

Related Online References

- **https://www.mygreatlearning.com/academy/learn-for-free/courses/business-ethics-and-corporate-responsibility**
- **https://www.icsi.edu/media/webmodules/publications/BMEC_Final_11.7.2014.pdf**

Skill components

- Preparation of different types of organisation charts.
- Assessing the performance of employee using 360-degree appraisal
- 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

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources
- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	CM26C03 – Business Management and Ethics
Course Designers	Dr. D. Vijayalakshmi and Dr. G. Indrani
Teaching–Learning Strategies	Participatory Learning : 60 %
	Experiential Learning : 30 %
	Problem-based Learning : 10 %

Course Content and Lecture Schedule

Module No.	Topics	CLO Level	K Level	No of Hours	Content Delivery Methods	Learning Methods
Unit I 14 Hrs						
1	Management: Definition – Nature – Importance - Scope – Functions	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
2	Managerial Skills – Levels of Management – Trends and Challenges of Management.	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion, Quiz	Experiential Learning
3	Managers – Qualification – Duties & Responsibilities	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Group Discussion, Seminar	Experiential Learning
4	Evolution of Management Thoughts - Henry Fayol, FW Taylor	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Peer learning activities	Experiential Learning
5	Evolution of Management Thoughts - Peter F Drucker, McGregor, Elton Mayo	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Group Discussion	Participatory Learning
6	Management as a Science, Art, Profession- Management and Administration.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
7	Principles of Management	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
Unit II 14 Hrs						
8	Planning: Meaning – Nature- Scope and Functions - Elements of Planning	CLO1, CLO2, CLO3	K1, K2, K3	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
9	Planning Process - Tools and Techniques of Planning – Types	CLO1, CLO2, CLO3	K1, K2, K3	2	Group Discussion	Participatory Learning

10	Decision Making: Meaning – Characteristics – Types	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion	Participatory Learning
11	Steps in Decision Making – Role of MIS for Decision Making	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
12	Management by Objectives (MBO) – Management by Exception (MBE).	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Group Discussion	Participatory Learning
13	Organization: Definition- Nature and Importance – Scope and Characteristics - Process of Organization	CLO1, CLO2, CLO3	K1, K2, K3	2	Group Discussion	Participatory Learning
14	Organization Structure- Organization Chart- Organization Manuals- Types of Organization.	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Peer learning activities	Experiential Learning
Unit III - 14 Hrs						
15	Departmentalization: Span of Management – Authority – Responsibility	CLO1, CLO2	K1, K2	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
16	Staffing: Introduction - Concept of Staffing- Staffing Process	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion, Seminar	Experiential Learning
17	Recruitment – Modern Recruitment Methods	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Group Discussion, Quiz	Experiential Learning
18	Selection Procedure – Test- Interview	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Peer learning activities	Experiential Learning
19	Training: Need – Types Promotion –Management Games	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Group Discussion	Participatory Learning

20	Performance Appraisal - Meaning and Methods	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Group Discussion	Participatory Learning
21	360- degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
Unit IV 14 Hrs						
22	Motivation – Meaning – Significance of motivation – Theories of Motivation	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
23	Special Motivational Techniques – Job Enlargement and Job Enrichment – Features of a sound motivational system	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion	Participatory Learning
24	Leadership: Meaning-Importance-Functions of Leadership	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Group Discussion	Participatory Learning
25	Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Case study	Problem Based Learning
26	Successful Women Leaders – Challenges faced by women in workforce – Supervision	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Peer learning activities	Experiential Learning
27	Directing and Coordination: - Directing – Functions – Principles of Directing - Importance of Directing	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion	Participatory Learning
28	Coordination: Meaning – Techniques- Case study	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	2	Case study	Problem Based Learning

		CLO5, CLO6	K5, K6			
Unit V 14 Hrs						
29	Control- Meaning- Importance – characteristics	CLO1, CLO2, CLO3	K1, K2, K3	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
30	Stages in the Control Process - Requisites of Effective Control and Controlling Techniques	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group discussion, Quiz	Experiential Learning
31	Introduction to Ethics and Indian Knowledge System (IKS)	CLO1, CLO2, CLO3	K1, K2, K3	2	Group discussion, seminar	Experiential Learning
32	Ethical governance in Indian epics: Ramayana and Mahabharata	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Case Study	Problem Based Learning
33	Ancient Indian Wisdom for Management - Ethics: Meaning, Importance	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Group Discussion	Participatory Learning
34	Nature and Structure of ethics management - Ethics in Business	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
35	Factors affecting ethical practices in business	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Peer learning activities	Experiential Learning
36	social responsibility of business relevance	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Case study	Problem Based Learning

COURSE CODE	COURSE TITLE	HOURS			CREDITS
		Total	Lecture	Examination	
TH26A07	GENERIC ELECTIVE: I MATHEMATICS FOR COMMERCE	75	70	5	4

Preamble

- Provides foundational mathematical tools and techniques essential for commerce students.
- Builds an interest calculation, differentiation, integration, and optimization methods such as linear programming and assignment problems.
- Develops an analytical, problem-solving, and decision-making skills applicable in business, finance, and economics.
- Emphasizes both theoretical understanding and practical applications to real-world commercial scenarios.

Prerequisite

- Basic knowledge of algebra, arithmetic, and functions.
- Understanding of high school-level mathematics including sequences, simple equations, and basic graphs.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Recall definitions, formulas, and basic concepts related to simple and compound interest, annuities, differentiation, integration, and linear programming.	K1
CLO2	Explain the principles and properties of limits, continuity, differentiation, integration, and optimization techniques in commerce applications.	K2
CLO3	Apply mathematical methods such as differentiation, integration, and linear programming to solve practical problems in commerce like marginal cost, revenue, and assignment problems.	K3
CLO4	Analyze commercial scenarios using mathematical models to determine maxima, minima, and optimal resource allocation through linear programming and assignment problems.	K4
CLO5	Evaluate alternative solutions in optimization problems, compare methods, and justify decisions in commercial contexts using mathematical reasoning.	K5
CLO6	Formulate and design mathematical models to solve real-world commerce problems, integrating concepts from interest calculations, calculus, and linear programming.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit–CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Simple Interest, Compound Interest, Annuities	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Differentiation: Limits, Continuity, Derivatives, Marginal cost/revenue, Maxima & Minima, Elasticity	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit III	Integration: Standard results, Substitution, Parts, Partial fractions, Definite integrals, Applications to Cost/Revenue	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Linear Programming: Formulation, Graphical & Simplex methods, Transportation problem	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Assignment Problem: Formulation, Algorithms, Maximization, Unbalanced Models	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	2	3	1	1	1	1	1	1	1	1
CLO2	1	3	1	2	1	1	1	1	1	1
CLO3	3	2	1	1	1	1	1	1	1	1
CLO4	1	3	2	1	1	1	1	1	1	1
CLO5	1	2	3	1	1	1	1	1	1	1
CLO6	2	1	1	1	1	3	1	1	1	1

GENERIC ELECTIVE: I MATHEMATICS FOR COMMERCE- TH26A07- 70 Hrs

Unit I **13 Hrs**

Simple Interest- Compound Interest- Annuities.

Unit II **14 Hrs**

Differentiation: Introduction – Limits – Limits of a function – properties of limits – Standard limit theorems – Continuity – Properties of Continuous functions – Differentiation - Derivatives of x^n- Derivatives of e^x – Derivatives of log e^x – product rule – quotient rule –Applications of Derivatives – Marginal cost – Marginal revenue –Elasticity – Relation between marginal revenue and elasticity of demand -. Maxima and minima – Point of inflection (Excluding Trigonometric functions).

Unit III **15 Hrs**

Integration: Arbitrary constant – Two general rules – Some standard results – Integration by Substitution – I – Integration by substitution - II - Integration by Partial fractions - Integration by parts – Definite integral – properties of definite integrals (problems only) – An Application of integration – Marginal cost – Total cost and average cost – Marginal revenue, Total revenue and Average revenue (Excluding Trigonometric functions).

Unit IV **15 Hrs**

Linear Programming: Meaning and Formulation of LPP - Graphical Method - Simplex Method - Transportation problem: Mathematical formulation of the problem - Initial Basic feasible solution (Matrix Minima Method - North – West Corner rule and VAM)- Simple problems only.

Unit V **13 Hrs**

Assignment Problem: Introduction- Mathematical formulation of assignment problem- Assignment algorithm- unbalanced Assignment model- maximization case in assignment problems-Simple problems only.

Text Books

<table>
<tr><th>S. No</th><th>Author</th><th>Title of the book</th><th>Publishers</th><th>Year of Publication</th></tr>
<tr><td>1.</td><td>P.R. Vittal</td><td>Business Mathematics and Statistics</td><td>Margham Publications</td><td>2002</td></tr>
<tr><td></td><td colspan="4">UNIT I: Chapter -8,9 &10UNIT -II: Chapter -15 (P.No.-236-258, 304-328) (Excluding Trigonometric functions) UNIT -III: Chapter -16 (P.No.-337-354, 363-396) (Excluding Trigonometric functions)</td></tr>
<tr><td rowspan="2">2.</td><td>V. Sunderesan, K.S. GanapathySubramaniam , K. Ganesan</td><td>Operations research</td><td>A.R. Publications, 3rd Edition</td><td>2005</td></tr>
<tr><td colspan="4">UNIT IV: Chapter 2 Section: 2.1 -2.8, Chapter - 3 : Section: 3.1.1 -3.1.4 , Chapter 5 - Section :5.1
UNIT V: Chapter 6 section 6.1-6.7</td></tr>
</table>

Related Online References

- https://nptel.ac.in/courses/111/107/111107128/

(4 Lectures by Prof.Kusum Deep, Department of Mathematics, Indian Institution of Technology Roorkee)

- Lecture 03 Graphical method Lecture 05 Simplex method Lecture 28 Transportation Problem Lecture 29 Assignment Problem

Pedagogy

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources
- Numerical problem-solving exercises
- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	**TH26A07, & Generic Elective :Mathematics for Commerce**
Course Designers	Mrs.K.Sharmilaa & Mrs.M.Mohanapriya
Teaching–Learning Strategies	Participatory Learning : **25 %**
	Experiential Learning : **25 %**
	Problem-based Learning : **50 %**

Course Content and Presentation Schedule

Module No.	Topic	CLO Level	K Level	No. of Hours	Content delivery methods	Learning Methods
Unit 13 Hrs						
1	Simple Interest	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	5	Lecture – Chalk and Talk / Problem Solving	Participatory Learning
2	Compound Interest	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	5	Discussion/ Chalk and Talk / Problem Solving	Participatory Learning
3	Annuities	CLO1, CLO2, CLO3, CLO4, CLO6	K1, K2, K3, K4, K6	3	Discussion/ Chalk and Talk / Problem Solving	Participatory Learning
Unit II 14 Hrs						
4	Differentiation: Introduction	CLO1	K1	1	Discussions	Participatory Learning
5	Limits of a function – properties of limits - Standard limit theorems	CLO1, CLO2	K1, K2	1	Chalk and Talk / Problem solving	Participatory Learning
6	Continuity - Properties of Continuous functions	CLO1, CLO2	K1, K2	1	Chalk and Talk / Problem solving	Participatory Learning

7	Differentiation- Derivatives of x^n	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving / Quiz	Experiential Learning
8	Derivatives of e^x	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving / Quiz	Problem-based Learning
9	Derivatives of log e^x	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving / Quiz	Problem-based Learning
10	Product rule – quotient rule	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Chalk and Talk / Problem solving / PPT	Experiential Learning
11	Function of a function rule	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Chalk and Talk / Problem solving	Problem-based Learning
12	Differentiation of Implicit function	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving	Experiential Learning
13	Relation between dy/dx and dx/dy	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving / PPT	Participatory Learning
14	Successive Differentiation	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving / PPT	Problem-based Learning
15	Applications of Derivatives - Marginal cost – Marginal revenue – Elasticity	CLO2, CLO3, CLO4	K2, K3, K4	1	Chalk and Talk / PPT/ Problem solving / Video lectures	Participatory Learning

16	Relation between marginal revenue and elasticity of demand	CLO2, CLO3, CLO4	K2, K3, K4	1	Chalk and Talk / Problem solving	Problem-based Learning
17	Maxima and minima Point of inflexion	CLO2, CLO3, CLO4, CLO5, CLO6	K2, K3, K4, K5, K6	1	Chalk and Talk / Problem solving / Quiz	Experiential Learning
Unit III 15 Hrs						
18	Integration : Arbitrary constant	CLO1	K1	1	Discussions	Participatory Learning
19	Two general rules – Some standard results	CLO1, CLO2	K1, K2	1	Chalk and Talk / Discussions	Participatory Learning
20	Integration by Substitution – I	CLO1, CLO2, CLO3	K1, K2, K3	1	Chalk and Talk / Problem solving	Experiential Learning
21	Integration by substitution - II	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving	Problem-based Learning
22	Integration by substitution – III	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Chalk and Talk / Problem solving	Problem-based Learning
23	Standard results	CLO1, CLO2, CLO3	K1, K2, K3,	1	Chalk and Talk / Problem solving / Quiz	Experiential Learning
24	Integration of rational function of the type	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Chalk and Talk / Problem solving	Participatory Learning
25	Integration by Partial fractions	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Chalk and Talk / Problem solving / Quiz	Problem-based Learning
26	Integration by parts	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Chalk and Talk / Problem solving / Quiz	Experiential Learning

		CLO4, CLO5	K4, K5			
27	Definite integral	CLO1, CLO2	K1, K2	1	Discussions	Participatory Learning
28	Properties of definite integrals	CLO1, CLO2, CLO3	K1, K2, K3	1	Chalk and Talk / Problem solving	Problem-based Learning
29	An Application of integration	CLO2, CLO3, CLO4, CLO5, CLO6	K2, K3, K4, K5, K6	1	Chalk and Talk / Problem solving, Video lectures	Problem-based Learning
30	Marginal cost	CLO2, CLO3, CLO4	K2, K3, K4	1	Chalk and Talk / Problem solving / PPT	Experiential Learning
31	Total cost and average cost	CLO2, CLO3, CLO4	K2, K3, K4	1	Chalk and Talk / Problem solving / PPT	Participatory Learning
32	Marginal revenue, Total revenue and Average revenue	CLO2, CLO3, CLO4, CLO5	K2, K3, K4, K5	1	Chalk and Talk / Problem solving / PPT / Quiz	Problem-based Learning
Unit IV 15 Hrs						
33	Linear Programming: Meaning and Formulation of LPP	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	3	Chalk and Talk / PPT	Participatory Learning
34	Graphical Method	CLO1, CLO2, CLO3	K1, K2, K3	3	Chalk and Talk / Problem solving / PPT	Participatory Learning
35	Canonical Form	CLO1, CLO2, CLO3	K1, K2, K3,	1	Chalk and Talk / Problem solving / PPT	Experiential Learning
36	Simplex Method - Algorithm	CLO1, CLO2, CLO3, CLO5, CLO6	K1, K2, K3, K5, K6	3	Chalk and Talk / Problem solving / PPT	Participatory Learning

37	Transportation problem: Mathematical formulation of the problem	CLO1, CLO2	K1, K2	2	Chalk and Talk / Problem solving / PPT	Participatory Learning
38	Initial Basic feasible solution	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	3	Chalk and Talk / Problem solving / PPT	Participatory Learning
Unit V 13 Hrs						
39	Assignment Problem: Introduction	CLO1, CLO2	K1, K2	1	Chalk and Talk / Problem solving / PPT	Participatory Learning
40	Mathematical formulation of assignment problem	CLO2, CLO3	K2, K3	1	Chalk and Talk / Problem solving / PPT	Participatory Learning
41	Assignment algorithm, Problems	CLO1, CLO2	K1, K2	3	Chalk and Talk / Problem solving / PPT	Participatory Learning
42	unbalanced Assignment model	CLO2, CLO3, CLO4, CLO5	K2, K3, K4, K5	2	Chalk and Talk / Problem solving / PPT	Experiential Learning
43	maximization case in assignment problems	CLO2, CLO3, CLO4	K2, K3, K4	3	Chalk and Talk / Problem solving / PPT	Experiential Learning
44	Travelling Salesman Problem	CLO1, CLO2, CLO4, CLO5, CLO6	K1, K2, K4, K5, K6	4	Chalk and Talk / Problem solving / PPT	Problem-based Learning

Course Code	Course Title	Hours			Credits
		Total	Lecture	Examination	
NME26ES	Introduction to Entrepreneurship	30	30	-	2

Preamble

- To introduce the basic concepts and importance of entrepreneurship in economic and social development.
- To familiarize students with entrepreneurial traits, types of entrepreneurs, and the process of starting small enterprises.
- To provide awareness about entrepreneurship development programmes, institutional support, and financial assistance available for entrepreneurs.

Prerequisite

- Basic awareness of business activities, economic environment, and interest in entrepreneurial initiatives.

Course Learning Outcomes (CLOs)

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Define the fundamental concepts, characteristics, and types of entrepreneurship and entrepreneurs.	**K1**
CLO2	Explain the role of entrepreneurship development programmes, institutional support systems, and government incentives for entrepreneurs.	**K2**
CLO3	Apply creative thinking and innovation techniques to identify entrepreneurial opportunities and solve business problems.	**K3**
CLO4	Analyze the significance of intellectual property rights and institutional support in promoting entrepreneurial ventures.	**K4**
CLO5	Evaluate different project ideas and assess their feasibility using basic project appraisal concepts.	**K5**
CLO6	Develop a basic project report for a small entrepreneurial venture based on identified opportunities.	**K6**
K1 - Remember; **K2** - Understand; **K3 -** Apply; **K4 -** Analyze; **K5 -** Evaluate; **K6** - Create		

Unit –CLO Mapping

Unit	Coverage	Mapped CLOs
Unit 1	Introduction to Entrepreneurship, factors, barriers, entrepreneurial traits and types, steps for starting small industries, MSMEs, social entrepreneurship	**CLO1, CLO2, CLO3, CLO4, CLO5, CLO6**
Unit 2	Entrepreneurship Development Programmes, institutional framework (IFCI, ICICI, IDBI, IRBI, EXIM Bank, NSIC, SIDBI, SFC, SIPCOT, TIIC), incentives and subsidies	**CLO1, CLO2, CLO3, CLO4, CLO5, CLO6**
Unit 3	Innovation, types of innovation, creative problem solving, incubators, angel investors, venture capital	**CLO1, CLO2, CLO3, CLO4, CLO5, CLO6**
Unit 4	Intellectual Property Rights – copyright, patents, trademarks, design and registration procedures	**CLO1, CLO2, CLO3, CLO4, CLO5, CLO6**
Unit 5	Project identification and classification, project formulation, project appraisal, project report presentation	**CLO1, CLO2, CLO3, CLO4, CLO5, CLO6**

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	1	1	1	1	1	1	1	1	2	1
CLO2	1	1	1	1	1	1	1	1	2	1
CLO3	1	1	1	1	1	1	2	1	3	1
CLO4	1	1	1	1	1	1	1	2	3	1
CLO5	2	1	3	1	1	1	1	1	1	1
CLO6	1	1	1	1	2	2	1	1	3	1

INTRODUCTION TO ENTREPRENEURSHIP - NME23ES -30 HRS

Unit 1 **6 hrs**

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

Unit 2 **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 3 **6 hrs**

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

Capital.

Unit 4 **6 hrs**

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

Unit 5 **6 hrs**

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

Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
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

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	KolbBonitaM	Entrepreneurship for the creative and cultural industries	Routedge	2015
2.	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020