



DEPARTMENT OF B COM (AM) & (FS)

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

BACHELOR OF COMMERCE WITH FINANCIAL SERVICES

2023– 2026



PROGRAMME LEARNING OUTCOMES (PLO's)

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

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

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

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



BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
2023 – 2026 BATCH

Scheme of Examination

(Applicable to students admitted during the academic year 2023- 24 onwards)

Semester	Part	Subject Code	Title of the Paper	Course	Instr.Hrs /Week	Contact	Tutorial	Duration of	Examination Marks			Credit
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I–Tamil I/Hindi I/ French I/	Lang	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	Eng	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	FS23C02	Principles of Marketing	CC	4	58	2	3	25	75	100	3
	III	CM23C03	Business Management & Ethics	CC	5	73	2	3	25	75	100	3
	III	TH23A07	Allied I - Mathematics For Commerce	GE	6	88	2	3	25	75	100	4
	IV	NME23B1 NME23A1	Basic Tamil I Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		NME23ES	Foundation Course I – Introduction to Entrepreneurship	AEC	2	30	-	3	100	-	100	
II	I	TAM2302A HIN2302A FRE2302A	Language– II Tamil II Hindi II French II	Lan	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	Eng	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	CM23C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
		FS23C06	Business Law	CC	4	58	2	3	25	75	100	4
	III	TH23A08	Allied- Statistics for Commerce	GE	6	88	2	3	25	75	100	4
	IV		**(Online Course – self-study)	AEC	--	--	--	--	--	--	- -	Gr.
		NME23B2/ /NME23A2	*Foundation Course Basic Tamil II Advance Tamil II (outside Regular class Hours)	AEC	2*	--	--	--	100	--	100	Gr.

	V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	--	100	--	100	2
	VI		Personality Development Programme		-	-	-	-	-	-	-	-
	VI	NM23GAW	General Awareness		Self-Study	--	--	Online Test	100	--	100	Gr.
III	I	TAM2303A/ HIN2303A / FRE2303A	Language III– Tamil III/ Hindi III/ French III	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM23C07	Corporate Accounting I	CC	6	88	2		25	75	100	4
		FS23C08	Financial Services and Fintech	CC	6	88	2		25	75	100	4
		FS23A01 FS23A02	Allied III Foreign Exchange Market Business Economics	GE	5	73	2	3	25	75	100	4
		FS22SCE1/ CS23SBGP	SBS - Coursera- Machine Learning for Trading/GEN-AI	SEC	3	45/44	- / 1	-	100	-	100	3
	IV	NM22UHR	Universal Human values and human Rights*	AEC C	-	-	-	-	100	-	100	Gr
		NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I - V	VI	16BONL1 16BONL2	Online Course I Online Course II	ACC	-	-	-	-	-	-	-	-
I-IV	V	COM15SER	Community Services 30 Hrs.	-	-	-	-	-	-	-	-	-
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	CM23C09	Corporate Accounting – II	CC	7	103	2	3	25	75	100	5
	III	CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4
	III	FS23A03 FS23A04	Derivatives Markets/ Business Environment	GE	5	73	2	3	25	75	100	4
	III	CS23SBA1/ FS22SEC1	GEN-AI / Machine Learning for Trading	SEC	3	45	-	-	100	-	100	3
	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	-	100	2
	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr
	V	COCOACT	Co-Curricular Activities	GC	-	-	-	-	100	-	100	1

I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	Gr.
I-V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-
V	III	CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
		CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
		FS23C13	Banking Law and Operations	CC	5	73	2	3	25	75	100	4
		CM23E01/ AM23E01/ CM23E03	Financial Markets and Services/ Research Methodology/ Performance Management	DSE	5	73	2	3	25	75	100	5
		CM23SBP1	Statistical Package	SEC	3	41	4	-	100	-	100	3
		FS23PROJ	Project and Viva Voce	DSE	4	-	-	-	25	75	100	4
		FS23AC1/ FS23AC2	Customer Relationship Management/ Introduction to International Business	ACC	--	--	--	-	25	75	100	5*
	IV	NM21CS1	Cyber Security I	AEC C	2	30	-	-	100	-	100	Gr.
		FS23INST	Fieldwork/Internship	DSE	-	-	-	-	100	-	100	2
I - V	VI	FS23COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I - V	VI	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-
VI	III	CM23C14	Cost Accounting	CC	6	88	2	3	25	75	100	4
	III	FS23C15	Security Analysis and Portfolio Management	CC	6	88	2	3	25	75	100	4
	III	FS23C16	Company Law	CC	5	73	2	3	25	75	100	3
	III	FS23C17	Mutual Fund Management	CC	5	73	2	3	25	75	100	3
	III	BP23E04/ CM23C16 CM23E04 FS23E01	Business Taxation Investment Banking Operations Strategic Management	DSE	5	73	2	3	25	75	100	5
	III	CM23SBP2	Python for Accounting Practical II	SEC	3	41	4	-	100	-	100	3
	III	FS23AC3/ FS23AC4	Business Communication / Principles of Auditing	ACC	SS	--	--	3	25	75	100	5*
I-V	VI	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-
I - VI			Total								4200	140

(Applicable to students admitted during the academic year 2023-2024 onwards)

**Outside regular class hours

CC– Core Courses

CA–Continuous Assessment

GE–Generic Elective

ESE - End Semester

Examination SEC - Skill Enhancing Course AEC– Ability

Enhancing Course

Examination System

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

2023-2024 Batch onwards

CA - Question Paper Pattern and distribution of marks

UG

Language and English

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

UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks: $2 \times 3 = 6$

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

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

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English – UG

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

UG - Core and Allied courses:

ESE Question Paper Pattern: $5 \times 15 = 75$ Marks

Question from each unit comprising of

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

ESE Question Paper Pattern : (for Accounts Paper)

$5 \times 15 = 75$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks

: 2 x 5=10

One question with a weightage of 5 Marks

: 5 x 5 =25

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

Continuous Internal Assessment**Pattern Theory****I Year UG (23 Batch)**

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

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

Seminar/Assignment/Quiz: 5 marks

Class Participation : 5 marks

Attendance : 3 marks

Total : 25 Marks**Part IV****Introduction to Entrepreneurship / Women Studies / Value education / Environmental Studies / Design Thinking**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

Total : 100 Marks**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – FS23C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE–CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-CM23C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S
COURSE -CM23C06					

CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE–23PECM1					
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M
COURSE – CM23C07					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE – FS23C08					
CLO1	S	L	M	S	S
CLO2	S	M	M	S	S
CLO3	S	M	M	M	S
CLO4	M	S	L	S	M
COURSE – FS23A01					
CLO1	S	L	S	S	M
CLO2	S	S	M	M	S
CLO3	S	M	M	S	S
CLO4	S	S	S	S	S
COURSE – FS23A02					
CLO1	S	S	M	M	M
CLO2	M	S	L	S	S
CLO3	M	M	S	M	S
CLO4	L	M	S	S	S
COURSE – CM23C09					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE –CM23C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE – FS23A03					
CLO1	S	M	M	S	M
CLO2	S	S	S	M	M
CLO3	S	S	S	S	S
CLO4	S	M	S	S	S
COURSE – FS23A04					
CLO1	L	M	S	S	M
CLO2	S	M	S	M	S
CLO3	S	L	L	M	S
CLO4	S	S	S	M	M
COURSE – CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S

CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE – FS23C13					
CLO1	S	M	S	L	S
CLO2	S	M	M	L	M
CLO3	M	L	S	S	S
CLO4	S	S	S	S	S
COURSE – CM23E01					
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – AM23E02					
CLO1	S	S	M	S	M
CLO2	S	M	S	M	S
CLO3	M	S	S	S	S
CLO4	S	S	M	S	M
COURSE – CM23E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM23SBP1					
CLO1	M	M	S	M	S
CLO2	M	M	S	M	S
CLO3	M	M	S	M	S
CLO4	M	M	S	M	S
COURSE – CM23C14					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S
COURSE – FS23C15					
CLO1	S	M	S	S	S
CLO2	M	L	S	S	M
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – FS23C16					
CLO1	S	M	M	S	S
CLO2	S	M	S	M	M
CLO3	M	S	S	S	S
CLO4	S	S	S	M	S
COURSE – FS23C17					
CLO1	S	M	M	S	S
CLO2	S	S	S	S	M
CLO3	S	M	S	L	S
CLO4	S	S	S	S	S

COURSE – BP23E03/CM23C16					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	M
COURSE – CM23E04					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – FS23E01					
CLO1	S	S	S	M	L
CLO2	S	M	S	M	L
CLO3	M	M	S	M	M
CLO4	S	S	S	S	S
COURSE – CM23SBP2					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

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

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (15 Hrs)

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

Text Book

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

Reference Books

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

Skill Components

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

Course Designers

- Dr.S.Sujatha, Department of Commerce
- Dr.G.Indrani, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS23C02	PRINCIPLES OF MARKETING	Theory	58	2	-	3

Preamble

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

Prerequisite

- Basic knowledge in commerce

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3
CLO4	Illustrate the process and new approaches in Industry	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (12 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives
Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of

Marketing – Marketing system – Functions. Buying, Assembling and Selling – Transportation – Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance **Unit II (11 Hrs)**

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

Unit III (12 Hrs)

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

Unit IV (12 Hrs)

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

Unit V (11 Hrs)

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

Text Book

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

Reference Books

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

Skill Components

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

Course Designers

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

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

Preamble

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

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (14 Hrs)

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

Text Books

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

Reference Books

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

Skill Components

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

Course Designers:

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

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

Unit I (6 Hrs)

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

Unit II (6 Hrs)

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

Unit III (6 Hrs)

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

Unit IV (6 Hrs)

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

Unit V (6 Hrs)

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

Text Books

S.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

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

SEMESTER II

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	CORE	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in accountancy

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

Syllabus

UNIT I (15 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (15Hrs)

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

UNIT IV (15Hrs)

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

UNIT V (14Hrs)

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

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

Reference Books

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

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23CO5	HUMAN RESOURCE MANAGEMENT	CORE	73	2	-	3

Preamble

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

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1
CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2
CLO3	Identify the various essential human resource frame work and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and applysuitable strategies to Manage the process	K4

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus**Unit I (14 Hrs)**

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

Unit II (14 Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –**Job description – Job specification – Role analysis. Job Design** – Concept – Methods. **Recruitment and Introduction – Process** – Policy- Sources of Recruitment– Recruitment practices in India. Selection – Introduction – Step – Testing and Competency Mapping.

Unit III (15 Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. **Employee Training – Concept – Need –Importance-** Types –Objective – **Evaluating training effectiveness. Career Planning and Development** – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development.

Unit IV (15 Hrs)

Performance Appraisal – Concept – Objective – Importance – Process – Essentials – Methods – Performance appraisal through MBO – 360-degree appraisal Techniques-**Performance Management. Job Evaluation – Concept – Objectives – Process** – Advantages – Limitations – Essentials – Methods. **Incentive Compensation – Meaning – Essentials**– Types – wages incentives in India.

Unit V (15 Hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept – Scope – **The employee compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance.** Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension –Principles. Management of Stress – Concept – Sources– Consequences – Coping with stress – Methods of stress management – e - HRM – Introduction –Types – Advantages and Disadvantages.

Text Book

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

Reference Books

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

Skill Components

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

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23C06	BUSINESS LAW	CORE	58	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus**Unit I (12 Hrs)**

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

Unit II (11 Hrs)

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

Unit III (12 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. **Bailment & Pledge – Rights & Duties of Bailor & Bailee.**

Unit IV (12 Hrs)

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

Unit V (11 Hrs)

Contract of Insurance - Principles of Insurance – functions, features & Types of Life Insurance , Fire insurance, **Marine Insurance - IRDA and its functions.**

Text Book

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

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi.B	Business Law	S. Chand & Co	Third Revised Edition 2015
2	PC Tulsian and Bharat Tulsian	Business Law	Tata Mc Graw-Hill	Third Revised Edition 2017

Skill Components

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

Pedagogy

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

Course Designers

1. Dr.G.Rekha, Assistant Professor.
2. Ms.K.Janci Jenitha, Assistant Professor.

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

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce and management students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium, L- Low

Syllabus

UNIT 1: COMMUNICATION

5 hours

Listening: Listening to audio text and answering question-Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a storywith pictures.

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

5 hours

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets. **Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

5 hours

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essaywriting (250 words)

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

5 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

5 hours

Listening: Listening comprehension- Listening for information.

Text Book**Reading:** Comprehension passages –Note making.**Comprehension:** Motivational article on Professional Competence, Professional Ethics**Writing:** Problem and Solution essay– Creative writing –Summary writing**Vocabulary:** Register specific – Incorporated into the LSRW tasks.

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

Reference Books

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

SEMESTER III

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
CM23C07	CORPORATE ACCOUNTING I	Theory	88	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

UNIT I (18 Hrs)

Issue of Shares – Redeemable Preference Shares – ***Rights Issue – Bonus Capital*** – Issue, Forfeiture and Reissue shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares - ***Buy-Back of shares*** (accounting entries only) - ***Equity shares with differential rights, Employee stock option*** (Theory only)

UNIT II (17 Hrs)

Issue and Redemption of Debentures (excluding own debentures) ***Introduction -Underwriting – Payment of Underwriting Commission*** - Pure Underwriting – Firm Underwriting. ***Profits Prior to Incorporation – Meaning*** – Calculation of Profit with the help of Time – Sales – Weighted Ratios

UNIT III (18 Hrs)

Final Accounts of Companies - Statement of Profit and Loss - Balance sheet as per revised schedule of 2013 Companies Act - ***Case study*** - ***Calculation of managerial remuneration ***.

UNIT IV (17 Hrs)

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

UNIT V (18 Hrs)

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

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

Distribution of Marks: Theory 20% Problem 80%

<https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

Text Book

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

Books for Reference

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

Skill Component

- Calculate the profit prior and after incorporation of a company using their income and expenditure statement.
- Estimate the market value of rights /bonus issue of a company's share listed in stock market
- Study a Firm's financial position and present a report.
- Analyse the accounting procedures of Financial Statement from the annual report
- Power point presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23C08	FINANCIAL SERVICES AND FINTECH	Theory	88	2	-	4

Preamble

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

Prerequisite

- Basic knowledge on financial instruments

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (17Hrs)

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

UNIT II (18Hrs)

Merchant Banking - meaning - definition - scope- ***functions - qualities for merchant bankers*Legal and Regulatory Framework** - SEBI guidelines - Progress of merchant banking in India. ***Securitization-features*-need-process of securitization in India. Factoring: Meaning-Functions-benefits-types of factoring-Advantages and Disadvantages of factoring. Discounting - Difference between factoring and discounting. Relation with Stock exchange and OCTCEI**

UNIT III (18Hrs)

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

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

UNIT IV (18Hrs)

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

UNIT V (17 Hrs)

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

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

Text Book

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23A01	FOREIGN EXCHANGE MARKET	Theory	73	2	-	4

Preamble

- To understand how the foreign Exchange Market operates
- To understand the principles of Currency valuation
- To explain techniques that can be used to hedge foreign exchange risk.

Prerequisite

- Basic knowledge on stock market

Course Learning Outcome

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

CLO	CLO Statement	KnowledgeLevel
CLO1	Outline the structure of the global foreign exchange market, the principal participants, and the future direction of product delivery.	K1
CLO2	Compare the difference between the use of foreign exchange risk management techniques for foreign exchange exposures for corporations and banks.	K2
CLO3	Demonstrate the applications of foreign currency options.	K3
CLO4	Critically appraise topical issues in foreign exchange market such as currency crises, the impact of foreign direct and portfolio investment, and the European Monetary Union;	K4

Mapping with Programme Learning Outcome

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Scope, objectives and functions of treasury - ***Treasury management in bank and corporate***
– Cost centre vs. profit centre treasury - Centralized vs. decentralized treasury

UNIT II (15 Hrs)

Structure and role of global money market - Money market Instruments: call money, term money, notice money CP, CD, ***T-Bill, Repo and reverse repo, BRDS, IBPC*** - Money market derivatives: FRA, IRS, IRF, swaption.

UNIT III (15 Hrs)

Integration of money market and FOREX market - ***ALM*** - Liquidity management - Credit risk, country risk, operating risk, market risk and implications of BASEL II. ***The International Monetary System***

UNIT IV (14 Hrs)

The foreign exchange market - Feature of FOREX market - The Determination of Exchange Rates. Regulation- ***Roles of RBI and FEDAI***-Relevant provisions of FEMA

UNIT V (15 Hrs)

Currency Exposure - Management of economic exposure - Management of transaction exposure -

*** Management of translation exposure*** Accounting of transaction and translation exposure ***Currency derivatives***.

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

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Apte. P.G	International Financial Management	Tata McGraw Hill	2013, 6 th Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Ross, Jordon	Fundamentals of Corporate Finance	Tata McGraw Hill	2013, 12 th edition.
2	Van Horne	Financial Management and Policy	Prentice Hall	2014, 12 th edition.

Skill Components

- Understand the historical development of the foreign exchange market
- Analyse the different foreign exchange regimes (free float, managed float, etc.)
- Identify market participants in the Forex market.
- Assignment on exploring foreign currencies, foreign exchange rates, and how they are determined.

Pedagogy

- **Power Point presentations, Group Discussion, Seminar, Quiz, Assignment**

Course Designer

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23A02	BUSINESS ECONOMICS	Theory	73	2	-	4

Preamble

- A Theoretical and practical understanding of the economic decisions faced by business and its managers,
- The ability to analyze the economic and social environment in which these decisions are taken.
- To understand the basics in micro and macroeconomics.

Prerequisite

- Basic knowledge on economics

Course Learning Outcomes

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

CLO	CLO Statement	Knowledge Level
CLO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed.	K1
CLO2	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.	K2
CLO3	Apply economic reasoning to the analysis of selected contemporary economic problems.	K3
CLO4	Analyse the various economic micro and macroeconomic concepts that influencing the economy.	K4

Mapping with Programme Learning Outcomes

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

CLO2	M	S	L	S	S
CLO3	M	M	S	M	S
CLO4	L	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 hrs)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition – Scope and Importance of Business Economics. ***Concepts: Production Possibility frontiers – Opportunity Cost*** Incremental and Marginal Concepts – Time and Discounting Principles – ***Concept of Efficiency***

UNIT II (15 hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium ***Law of Diminishing Marginal utility – Equi Marginal Utility – Indifference Curve – Definition, Properties and equilibrium***

UNIT III (14 hrs)

Production: ***Law of Variable Proportion – Laws of Returns to Scale*** Cost Classification – ***Break Even Analysis***. Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition

UNIT IV (15hrs)

National Income - Gross National Product -Net National Product -Measurement of National Income - Consumptions, savings and investments. ***Theory of Employment- Type of unemployment- Labor and Population theories***- Definition of capital and growth of capital Steps in capital formation. Money - Definition and functions of money- ***Quantity theory of money***.

UNIT V (14hrs)

Public Finance-Direct and indirect taxes -Principle of taxation- Monetary and Fiscal Policies– instruments of monetary policy – fiscal policy (the union budget – state budgets – finances of the union and the states) – ***importance of the budget***.

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

Text Books

S.No	Author Name	Title of theBook	Publisher	Year and Edition
1	Sundharam KPM, Sundharam EN	Business Economics	Sultan Chand & Sons – New Delhi – 02.	4 th Edition, 2010

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and edition
1	Chaudhary.C.M	Business Economics	RBSA Publishers - Jaipur - 03.	3 rd edition 2012
2	Mehta. P.L	Managerial Economics – Analysis,Problems & Cases	Sultan Chand & Sons - NewDelhi	19 th Edition, 2013
3	Francis Cherunilam	Business Environment (Unit V)	Himalaya Publishing House -Mumbai – 04.	3 rd edition 2014
4	Shankaran.S	Business Economics (Unit IV)	Margham PublicationsCh - 17	2016

Skill Component

- Assignment on understanding the Economic Concepts, principles and Frameworks.
- Understand the basic economics nature of an individual and basic microeconomic concepts.
- Evaluating Demand and supply and its Elasticity in various market structure.

- Study about the pricing structure under various market conditions.
- Analyze the external economics which affect our economy
- Assignment on Conducting and Interpreting Economic Analysis.

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment

Course Designer s

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

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

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium

SBS I: Gen-AI - CS23SBA1

(45 Hrs)

Unit 1: Introduction to Gen AI

(9 hours)

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

Hands-on Activity: Exploring AI Tools

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

Unit 2: Basic AI Concepts

(8 hours)

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

Hands-on Activity: Simple AI Projects

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

Unit 3: AI in Practice

(9 hours)

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

Hands-on Activity: Text and Image Projects

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

Unit 4: AI for Productivity and Creativity

(9 hours)

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

Hands-on Activity: Productivity and Creativity

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

Unit 5: Future of Gen AI and Final Project

(9 hours)

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

Hands-on Activity: Trends in Gen AI

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

Pedagogy

- Demonstration of AI Tools, Lectures and Case studies.

Course Designers

1. Mrs. S. Ponmalar, Assistant Professor

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

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus**UNIT – 1 (6 Hours)**

Design Thinking Overview: Introduction to Design Thinking and Design Research Strategies -Design Thinking Skills

UNIT – II (6Hours)

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

UNIT – III (6 Hours)

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

UNIT – IV (6 Hours)

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

UNIT – V (6 Hours)

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

Text Book

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

Reference Books

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

SEMESTER IV

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
CM23C09	CORPORATE ACCOUNTING II	Theory	103	2	-	5

Preamble

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

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLJ04	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 Hours)

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

Unit II (20 Hours)

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

Unit III (21 Hours)

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

Unit IV (21 Hours)

***Introduction to Government Accounting: (theoretical aspects only)- Inflation Accounting (theoretical aspects only). Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill*– Methods of Valuation – Average Profit Method – Super Profit Method – Capitalization Method. Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value**

Unit V (21 Hours)

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

Distribution of Marks: Problems 80% Theory 20%

Text Book

S.no	Authors	Title	Publishers	Year of Publication
		Corporate Accounting	Margham Publications	Reedition 2021

Books for Reference:

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

Skill Component

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

Pedagogy

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

Lecture Plan

UNIT – I (20 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1 - 6	Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration, Lump sum method, Net Asset method, Net payment	https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf https://www.caclubindia.com/articles/accounting-for-amalgamation-as-per-as-14--25966.asp	Group Discussion	CLO 1, CLO 2 CLO 3

		method, Intrinsic value method (Online Learning)	https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf		
2	7-14	Journal Entries and Ledger Accounts in the books of Vendor Companies	In Class Discussion using PPT & Chalk and Talk	Quiz	CLO 2, CLO3, CLO4
3	15-20	Journal Entries and Balance Sheet in the books of Purchasing Company	In Class Discussion using PPT & Chalk and Talk	Assignment	CLO 2, CLO3, CLO4
UNIT –II (20 Hours)					
4	21-25	Accounts of Banking Companies. - Preparation of Profit & Loss Account (Online Learning)	https://taxguru.in/rbi/basics-banking-items-profit-loss-account.html https://gfgc.kar.nic.in/virajpet/FileHandler/216-5ad4f046-23a3-4cb3-9dfd-61469d51ed2f.pdf	Interaction and discussion	CLO 1, CLO 2, CLO3
5	26-29	Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet (Online Learning)	https://egyankosh.ac.in/bitstream/123456789/73970/1/Unit-17.pdf https://www.wallstreetmojo.com/banks-balance-sheet/	Seminar	CLO1, CLO2
6	30- 40	Items requiring Special			CLO 2,
		Attention in Preparation of Final Accounts - Rebate on bills discounted Classification of Bank Advances - Non Performing Assets- Meaning – Provision for NPA .	In Class Discussion using PPT & Chalk and Talk	Assignment	CLO3, CLO4
UNIT –III (21 Hours)					
7	41-45	Accounts of Insurance Companies: Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium, Reinsurance, Claims, Commission, Annuities, Surrender value, Paid Up value, Bonus. (Online Learning)	https://germanianinsurance.com/blogs/post/germania-insurance-blog/2022/02/28/insurance-definitions-45-basic-insurance-terms-everyone-should-know https://www.coverfox.com/life-insurance/articles/life-insurance-terms/	Interaction and discussion	CLO 1, CLO 2
8	46-47	Life Assurance fund and Double insurance (Online Learning)	https://keydifferences.com/difference-between-double-insurance-and-reinsurance.html	Quiz	CLO 1, CLO 2
9	48-54	Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet.	In Class Discussion using PPT, Chalk and Talk	Assignment	CLO2 CLO3, CLO4

10	55-61	Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.	In Class Discussion using PPT,Chalk and Talk		CLO2 CLO3, CLO4
UNIT –IV (21 Hours)					
11	62-65	Introduction to Government accounting (theoretical aspects only)- Inflation Accounting (theoretical aspects only) (Online Learning)	https://www.mbaknol.com/financial-management/government-accounting/ https://corporatefinanceinstitute.com/resources/accounting/inflation-accounting/	Seminar	CLO 1, CLO 2
12	66-68	Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill(Online Learning)	https://www.geeksforgeeks.org/goodwill-meaning-factors-and-need-for-valuation/ https://www.yourarticlelibrary.com/accounting/goodwill-valuation-of-goodwill-need-factors-and-methods-enterprises/68248	Assignment	CLO 1, CLO 2
13	69-74	Methods of Valuation – Average Profit Method –Super Profit Method – Capitalization Method.	In Class Discussion using PPT &Chalk and Talk	Quiz	CLO2 CLO3, CLO4
14	75-82	Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value	In Class Discussion using PPT &Chalk and Talk		CLO2 CLO3, CLO4
UNIT –V (21 Hours)					
15	83	Liquidation of Companies: Types of Liquidation (Online Learning)	https://www.wallstreetmojo.com/liquidation/	Assignment	CLO 1, CLO 2
16	84-95	Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration- Calculation of Preferential Creditors	In Class Discussion using PPT & Chalk and Talk	Group Discussion	CLO3, CLO4
17	96-103	Indian Accounting Standards (AS 1-6,10-15,20-23)-Elementary introduction to International Financial Reporting Standards. (Online Learning)	https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards%207iWCuHN.pdf https://www.investopedia.com/terms/i/ifrs.asp	Seminar	CLO1, CLO2

Course Designers :

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

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

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long term decision making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

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

Unit II (15 Hours)

Capital Budgeting: – Meaning – Need–***Importance – Kinds and Process of Capital Budgeting***– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index. **Cost of Capital**: Meaning – ***Significance – Classification of Cost***–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital.

Unit III (15 Hours)

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

Unit IV (15 Hours)

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

Unit V (14 Hours)

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

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

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

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Lecture Plan

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1	Business Finance – Meaning and Definition	In Class Discussion using PPT		CLO 1, CLO 2
2	2 – 3	Approaches to Finance Function (Online Learning)	https://www.businessmanagementideas.com/financial-management/finance-function-meaning-and-	Quiz	CLO 2, CLO 3

			approaches/3746 https://www.economicsdiscussion.net/financial-management/objectives-of-financial-management/33260		
3	4 – 5	Scope – Financial Decisions. Profit Maximization Vs Wealth maximization	In Class Lecture using PPT & chalk and talk	Interaction and discussion	CLO 3
4	6 – 7	Sources of Finance	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3 , CLO 4
5	8 – 9	Financial Planning – Objectives – characteristics	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3, CLO 4
6	10 - 11	Steps in financial planning (Online Learning)	https://www.policybazaar.com/life-insurance/general-info/articles/complete-guide-to-financial-planning/	Quiz	CLO 3, CLO 4
7	12	Limitations of Financial Planning. Role of Financial Manager. (Online Learning)	https://www.wikiaccounting.com/five-limitations-of-financial-planning/ https://www.yourarticlelibrary.com/company/financial-planning-company/financial-plan-objectives-significance-and-limitations/71562	Assignment	CLO 3, CLO 4
8	13 -14	Time Value of money – Practical Applications of Time Value Techniques. AI for TVM Calculation	In Class Discussion using PPT	Assignment	CLO 3, CLO 4
UNIT – II (15 Hours)					
9	15	Capital Budgeting – Meaning – Need	In Class Lecture using PPT & chalk and talk	Assignment	CLO 1, CLO 2
10	16	Importance – Kinds and Process of Capital Budgeting (Online Learning)	Importance - https://www.wallstreetmojo.com/capital-budgeting-importance/ Kinds and Process of Capital Budgeting https://www.deskera.com/blog/capital-budgeting/ https://cleartax.in/s/capital-budgeting https://quickbooks.intuit.com/in/resources/budgeting/capital-budgeting/	Assignment	CLO 2, CLO 3
11	17-21	Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 3,. CLO 4

		Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index			
12	22	Cost of Capital – Meaning	In Class Lecture using PPT	Interaction and Discussion	CLO 3, CLO 4
13	23-24	Significance – Classification of Cost(Online Learning)	https://www.yourarticlelibrary.com/financial-management/cost-of-capital/classification-of-cost-of-capital-5-types-with-calculations/66471 https://www.investopedia.com/terms/c/costofcapital.asp	Quiz	CLO3, CLO 4
14	25-29	Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital- Application of AI to estimate cost of capital.	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3, CLO 4
UNIT – III (15 Hours)					
15	30-32	Capital Structure – Introduction – Importance – Factors Determining the Capital Structure	In Class Lecture using PPT & chalk and talk	Assignment	CLO 1, CLO 2
16	33-35	Theories of Capital Structure: Net Income Approach- Net Operating Income Approach (Online Learning)	https://www.youtube.com/watch?v=sSdDej6jpBs	Quiz	CLO 2, CLO 3, CLO 4
17	36-38	Traditional Approach and Modigliani and Miller Approach (Online Learning)	https://www.youtube.com/watch?v=0wBkjFkR-xg	Quiz	CLO 2, CLO 3, CLO 4
18	39-41	Leverage – Meaning – Types of Leverage	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 1, CLO 2
19	41-44	Impacts of Financial Leverage - Significance and Limitations.	In Class Lecture using PPT	Interaction and Discussion	CLO 2, CLO 3, CLO 4
UNIT IV (15 Hours)					
20	45-47	Capitalisation – Concept – Need- Theories of Capitalisation	In Class Lecture using chalk and talk	Interaction and Discussion	CLO 1, CLO 2

21	48-50	Fair capitalization – Over Capitalization – Under Capitalization (Online learning)	https://www.economicdiscussion.net/financial-management/capitalisation/33417	Assignment	CLO2, CLO3
22	51-52	Watered Stock – Over Trading and Under Trading. (Online learning)	https://www.wallstreetmojo.com/watered-stock/	Assignment	CLO2, CLO3
23	53-54	Working Capital Management – Meaning Classification-	In Class Lecture using PPT	Interaction and Discussion	CLO2, CLO3
24	55-56	Importance- Factors Determining the Working Capital Requirements (Online learning)	https://corporatefinanceinstitute.com/resources/accounting/working-capital-management/	Quiz	CLO2, CLO3
25	57-59	Management of Working Capital – Methods of Estimating Working Capital Requirements.	In Class Lecture using Chalk and talk	Interaction and Discussion	CLO2, CLO3, CLO4
UNIT V (14 Hours)					
26	60-64	Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques.	Self-Study	Assignment	CLO1, CLO2
27	65-67	Dividend Policy – Determinants of Dividend Policy	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3
28	68-70	Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy (Online learning)	https://corporatefinanceinstitute.com/resources/equities/dividend-policy/	Quiz	CLO2, CLO3
29	71	Theory of Relevance (Online learning)	https://www.youtube.com/watch?v=Yy2Y7LKEQLo&t=13s	Quiz	CLO2, CLO3, CLO4
30	72-73	Theory of Irrelevance.	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3, CLO4

Course Designers

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

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

Preamble

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

Perquisites

- Basic knowledge on stock market

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 15 Hrs)

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

UNIT II (DL 14 Hrs)

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

UNIT III (DL 15 Hrs)

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

UNIT IV (DL 15 Hrs)

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

UNIT V (DL 14 Hrs)

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

Highlighted Content offered in Blended Mode (Link Provided)

Text Book

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

Reference Books

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

Blended Learning Links

UNIT NO	TOPIC	REFERENCE LINK
I	Commodity Markets Understanding risk –managing risk Meaning of Derivatives Evaluation of commodity derivatives in India	https://youtu.be/tYkqwIII4X4?si=2KpL6rGfxu0Nbrq https://youtu.be/TAxjF3Q4N4?si=E1Ejk3X550VrmkbJ https://youtu.be/9RF2NcQ1u_U?si=6q9SBXmS_p9RVkRM https://youtu.be/tYkqwIII4X4?si=2KpL6rGfxu0Nbrq https://www.slideshare.net/kakubansal/evolution-of-commodity-derivatives-in-india
II	Derivatives Types Commodity exchange around the world and in India	https://www.5paisa.com/articles/different-types-of-derivative-contracts https://www.classcentral.com/course/edx-foreign-exchange-markets-concepts-instruments-risks-and-derivatives-11720 http://www.whichwaytopay.com/world-commodity-exchanges.asp https://www.jagranjosh.com/general-knowledge/commodity-exchanges-of-india-1472207100-1
III	Membership Clearing and settlement on commodity Exchanges-the commodity clearing House	https://www.icexindia.com/ https://www.icexindia.com/static/membership-introduction.aspx https://www.slideshare.net/spagi/clearing-and-settlement-on-commodity-exchange
IV	Cost of carry - Futures spot convergence	https://www.nirmalbang.com/knowledge-center/cost-of-carry.html https://www.motilaloswal.com/blog-details/what-is-the-cost-of-carry-in-stock-trading/20172 https://www.investopedia.com/ask/answers/06/futuresconvergence.asp
V	Commodities as an investment class-Investing commodity Commodity indices-risks and Challenges	https://www.trifidresearch.com/blog/commodity-futures-as-an-investment-avenue https://www.investopedia.com/terms/c/commodityindices.asp https://www.investopedia.com/terms/c/commodity-market.asp https://www.classcentral.com/course/edx-debt-money-markets-concepts-instruments-risks-and-derivatives-11718

Skill Components

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

Pedagogy

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

Lecture Plan

UNIT I (15 Hrs)					
Module No	Topic	CLO	No of Hours	Content Delivery Methods	Learning Methods
1	Commodity Markets: Meaning of commodity	CLO1,CLO2 CLO3	2	Chalk and talk ,PPT	Participatory learning
2	Commodity Markets	CLO1,CLO2 CLO4	2	Flipped class ,PPT	Blended learning
3	Marketing of agricultural commodities-Physical market operations	CLO1,CLO2 CLO4	3	Chalk and talk Demo	Participatory learning
4	Understanding risk –managing risk	CLO2,CLO3 CLO4	3	Videos PPT	Blended learning
5	Meaning of Derivatives	CLO1,CLO2	2	PPT	Blended learning
6	Evaluation of commodity derivatives in India	CLO1 CLO3CLO4	3	Videos PPT	Blended learning
UNIT II (14 Hrs)					
1	Meaning of derivatives	CLO1	2	PPT	Participatory learning
2	Derivatives Types	CLO2,CLO3 CLO4	3	Chalk and talk DBemo	Blended Learning
3	Derivative markets and participants	CLO2,CLO4	3	Videos PPT	Problem solved learning
4	Commodity exchanges: Commodity exchange around the world and in India	CLO2,CLO3 CLO4	3	Videos PPT	Blended learning
5	Electronic spot exchanges-regulation of Commodity markets	CLO2,CLO3 CLO4	3	Chalk and talk Demo	Problem solved learning
UNIT III (15 Hrs)					
1	Trading on commodity exchanges:The exchange platforms	CLO1,CLO3 CLO4	3	Chalk and talk PPT	Experiential learning
2	Membership	CLO1,CLO2 CLO3,CLO4	2	Chalk and talk Demo	Blended learning
3	Brokerage-trading systems	CLO1,CLO2 CLO4	2	PPT	Problem solved learning
4	Order types access to commodity exchange- Volume and open interest	CLO2,CLO3 CLO4	2	Chalk and talk Demo	Participatory learning
5	Clearing and settlement on commodity Exchanges-the	CLO2,CLO3 CLO4	2	Videos PPT	Blended learning

	commodity clearing House				
6	Margining - Risk containment measures- settlement process	CLO2,CLO3 CLO4	2	PPT	Experiential learning
7	Warehousing and warehouse receipts Delivery process	CLO1,CLO2 CLO3	2	Flipped class PPT	Participatory learning
UNIT IV (15 Hrs)					
1	Commodity futures pricing and applications -Pricing of futures	CLO2,CLO3 CLO4	3	PPT Chalk and talk	Experiential learning
2	Cost of carry - Futures spot convergence	CLO2,CLO3 CLO4	2	Videos PPT	Blended learning
3	price relationships	CLO1,CLO3 CLO4	1	Flipped class PPT	Participatory learning
4	Futures for hedging	CLO2,CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
5	Futures for speculation	CLO2,CLO3	3	Videos PPT	Experiential learning
6	Futures for arbitrage	CLO2,CLO3 CLO4	3	PPT	Problem solved learning
UNIT V (14 Hrs)					
1	Commodities as an investment class-Investing commodity	CLO2,CLO3 CLO4	4	PPT	Blended learning
2	Commodity indices-risks and Challenges	CLO1,CLO3 CLO4	5	Chalk and talk Demo	Blended learning
3	Variety in commodity markets	CLO2,CLO3 CLO4	3	Videos PPT	Experiential learning
4	Derivatives disasters	CLO2,CLO3	2	PPT	Experiential learning

Course Designers

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

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

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (15 Hrs)

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

UNIT IV (15 Hrs)

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

UNIT V (15 Hrs)

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

Self-Study

Text Book

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

Reference Books

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

Blended Learning Links

UNIT NO	TOPIC	REFERENCE LINK
I	Cultural and Legal environment Economic and Social Environments	https://study.com/learn/lesson/external-internal-environmental-factors-summaries-differences-examples.html https://www.scribd.com/doc/87565788/Changing-Dimensions-of-Business-Environment
II	Government and Business Relationship in India	https://unacademy.com/content/mppsc/study-material/economics/economic-planning-in-india/
III	Impact of Foreign Culture Types of Social Organization	https://www.youtube.com/watch?v=k7dEBE5tQz4 https://www.youtube.com/watch?v=c_EuVEXQMRk
IV	Macro-Economic- Parameters like	https://www.youtube.com/watch?v=-

	GDP Fiscal Deficit, Plan Investment. Per Capita Income and their Impact on Business Decisions.	JMLdhhUbzE https://www.youtube.com/watch?v=7Y4CceZg8QQ
V	Transfer of Technology- Impact of Technology on Globalization Determinants of Technology Environment	https://www.youtube.com/watch?v=sSdDej6jpBs https://www.youtube.com/watch?v=0wBkjFkR-xg

Skill Component

- Identify and evaluate the complexities of business environment and their impact on the business.
- Analyze the relationships between Government and business and understand the political economic legal and social policies of the country.
- Analyze current economic conditions in developing emerging markets and evaluate present and future opportunities.
- Gain knowledge about the operation of different institutions in international business environment

Pedagogy

- Chalk and talk PPT Discussion Assignment Quiz Flipped class

Lecture Plan

UNIT I (14 Hrs)					
Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
1	An Introduction - The Concept of Business Environment	CLO1 CLO2 CLO3	2	Chalk and talk PPT	Participatory learning
2	Nature and Significance	CLO1 CLO2 CLO4	2	Videos PPT	Experiential learning
3	Brief Overview of Political	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
4	Cultural and Legal environment	CLO2 CLO4	2	PPT	Blended learning
5	Economic and Social Environments	CLO1 CLO2	2	PPT	Blended learning
6	Impact on Business and Strategic Decisions.	CLO1 CLO3 CLO4	3	Flipped class PPT	Participatory learning
UNIT II (14 Hrs)					
1	Political Environment — Provisions of Indian Constitution Pertaining to Business.	CLO1	5	PPT Chalk and talk Demo	Experiential learning
2	Government and Business Relationship in India	CLO2 CLO3 CLO4	4	Flipped class PPT	Blended learning
3	Provisions of Indian Constitution Pertaining to Business	CLO2 CLO4	5	Videos PPT	Problem solved learning
UNIT III (15 Hrs)					
1	Social and Cultural Environment	CLO1 CLO3 CLO4	3	Chalk and talk PPT	Experiential learning
2	Impact of Foreign Culture	CLO1 CLO2	2	Chalk and talk Demo	Blended learning

		CLO3 CLO4			
3	Castes and Communities	CLO1 CLO2 CLO4	2	PPT	Problem solved learning
4	Linguistic and Religious Groups	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
5	Types of Social Organization	CLO2 CLO3 CLO4	2	Videos PPT	Blended learning
6	Social Responsibilities of Business	CLO2 CLO3 CLO4	3	PPT	Experiential learning
UNIT IV (15 Hrs)					
1	Economic Environment	CLO2 CLO3 CLO4	2	PPT Chalk and talk Demo	Experiential learning
2	Economic Systems and their Impact of Business	CLO2 CLO3 CLO4	2	Videos PPT	Problem solved learning
3	Macro-Economic- Parameters like GDP	CLO1 CLO3 CLO4	2	Flipped class PPT	Blended learning
4	Growth Rate Population Urbanization	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
5	Fiscal Deficit Plan Investment	CLO2 CLO3 CLO4	3	Videos PPT	Blended learning
6	Per Capita Income and their Impact on Business Decisions.	CLO2 CLO3 CLO4	3	PPT	Blended learning
UNIT V (15 Hrs)					
1	Technological Environment - Meaning	CLO2 CLO3 CLO4	4	PPT	Experiential learning
2	Features of Technology- Sources of Technology Dynamics	CLO1 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
3	Transfer of Technology- Impact of Technology on Globalization	CLO2 CLO3 CLO4	3	Videos PPT	Blended learning
4	Status of Technology in India	CLO2 CLO3	2	PPT	Experiential learning
5	Determinants of Technology Environment	CLO3 CLO4	3	Chalk and talk Demo	Blended learning

Course Designers

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

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

Ignite Course

Course Learning Outcome

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

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

Unit III: Solution design & Prototyping Opportunity Assessment and Sizing

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

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

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

Introduction to Business model and types Lean approach 9 block lean canvas model riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan People plan and Financial plan Financial Planning: Types of costs preparing a financial plan for profitability using financial template understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales Selecting the

Right Channel creating digital presence building customer acquisition strategy. Choosing a form of business organization specific to your venture identifying sources of funds: Debt & Equity Map the Start-up Lifecycle to Funding Options.

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

Unit V: Scale Outlook and Venture Pitch readiness

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

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

References

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

Web Resources

Learning resource- IgniteX Course Wadhwani platform (Includes 200+ components of custom created modular content + 500+ component

SEMESTER V

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

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the	K2

	preparation of estimates.	
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium;

Syllabus

Unit I 15 Hrs

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

Unit II 15 Hrs

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

Unit III 14 Hrs

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

Unit IV 15 Hrs

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

Unit V 14 Hrs

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

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book

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

Books for Reference

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

Pedagogy

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

Course Contents and Lecture Schedule

S.No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
UNIT I (15 Hours)					
1	1	Management Accounting- Meaning	In Class Discussion using PPT	Group Discussion	CLO1
2	2-4	Objectives & Scope - Need and Significance Relationship between Management Accounting, Cost Accounting & Financial Accounting.	https://nptel.ac.in/courses/110101003 https://www.udemy.com/tutorial/management-accounting/introduction-to-management-accounting- video/	Interaction and discussion	CLO2 CLO3
3	5-6	Financial Statement and the importance	https://archive.nptel.ac.in/courses/110/107/110107073/ https://www.udemy.com/tutorial/management-accounting/introduction-to-management-accountingvideo/	Quiz	CLO2 CLO3
4	7	Tools for Analysis and Interpretation	https://youtu.be/qX7x8m6sn_Zc	Assignment	CLO2 CLO3
5	8-10	Common Size Statements	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
6	11-13	Comparative Statement	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
7	14-15	Trend Analysis	In Class Discussion using PPT	Interaction and discussion	CLO3 CLO4
Unit II (15 Hours)					
8	16-17	Ratio Analysis – Significance of Ratio - Significance of Ratios	https://corporatefinanceinstitute.com/resources/accounting/ratio-analysis/ https://zerodha.com/varsity/chapter/the-financial-ratio-analysis/ https://www.youtube.com/watch?v=MTq7HuvoGck	Group discussion	CLO1 CLO2
9	18-19	Uses and Limitations of Ratios –	https://ncert.nic.in/textbook/pdf/leac205.pdf	Quiz	CLO1 CLO2
10	20	Classification of Ratios	https://www.youtube.com/watch?v=yPUB6PsVvLA	Interaction and discussion	CLO2 CLO3
11	21-23	Analysis of Short Term Financial Position	In Class Discussion using PPT and Chalk and talk	Interaction and discussion	CLO2 CLO3
12	24-26	Analysis of Long Term Financial Position	In Class Discussion using PPT and Chalk and talk	Group Discussion	CLO2 CLO3 CLO4
13	27-30	Profitability Ratios– Leverage Ratios-Preparation of Financial statement from Ratios	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
UNIT III (14 Hours)					
14	31	Fund Flow Analysis: Meaning and Concept of Funds and flow of funds	https://www.wallstreetmojo.com/fund-flow-statement-format/	Assignment	CLO1 CLO2 CLO3
15	32-33	Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and	https://www.financestrategists.com/accounting/management-accounting/fund-flow- statement-vs-balance-sheet-vs- income-	Quiz	CLO1 CLO2 CLO3

		Limitations of Fund Flow Statement	statement/ https://groww.in/p/funds-flow-statement		
16	34-36	Statement / Schedule of Changes in Working Capital- Fund from Operation - Statement of Sources and Application of Funds.	In Class Discussion using PPT and chalk and talk		CLO1 CLO2 CLO3
17	37-38	Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement	https://youtu.be/HfbqVNgGk8g http://www.nitttrc.edu.in/nptel/courses/video/110101131/L15.html https://www.oercommons.org/courses/finance-economics-basic-cash-flow-statement	Quiz	CLO1 CLO2 CLO3
18	39-44	Preparation of Cash Flow Statement Using Direct and Indirect methods - Accounting Standard AS 3	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
Unit IV (15 Hours)					
19	45-46	Budgeting and Budgetary Control- Definition, Importance, Essentials and Classification of Budgets	https://www.oercommons.org/authoring/15104-budgeting/view https://www.youtube.com/watch?v=qzDVYhJgn6I https://archive.nptel.ac.in/courses/110/101/110101132/	Quiz	CLO1 CLO2 CLO3
20	47	Preparation of Cash Budget,	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3
21	48-52	Sales Budget, Production Budget,	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3
22	53-55	Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets–	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
23	56 -58	Flexible Budget - Master Budget- Budgetary control	In Class Discussion using PPT	Group Discussion	CLO2 CLO3 CLO4
24	59	Steps in Budgetary Control– Zero Based Budgeting	https://archive.nptel.ac.in/courses/110/101/110101003/	Group Discussion	CLO2 CLO3 CLO4
UNIT V (14 Hours)					
25	60-61	Marginal Costing: Meaning- Features-marginal Costing Vs Absorption costing	https://www.wallstreetmojo.com/marginal-costing/ https://www.oercommons.org/courses/marginal-revenue-and-marginal-cost https://www.oercommons.org/courses/marginal-cost-average-variable-cost-and-average-total-cost	Quiz	CLO2 CLO3 CLO4
26	62-65	Managerial Applications of Marginal Costing including transfer pricing- Significance and Limitations of marginal Costing- marginal costing	In Class Discussion using PPT and https://www.digimat.in/nptel/courses/video/110107127/L45.html https://www.youtube.com/watch?v=81X5_bmvSDY	Interaction and discussion	CLO2 CLO3 CLO4

		Equation	https://youtu.be/qVG0KkLDMY_E		
27	66-68	Cost Volume Profit Analysis and Break Even Analysis- Decision making- Make or Buy Decision.	https://youtu.be/tuKLU6aQnJg and In class discussion using chalk and board	Assignment	CLO1 CLO2 CLO3
28	69-70	Standard Costing-Meaning-suitability as a management tool-limitation	https://archive.nptel.ac.in/course/s/110/101/110101003/	Group discussion	CLO1 CLO2
29	71-73	Variance Analysis- Material and Labour Variances only	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4

Skill Components

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

Course Designers

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

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

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium;

Syllabus

Unit I 18 Hrs

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

Unit II 18 Hrs

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

Unit III**18 Hrs**

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

Unit IV**17 Hrs**

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

Unit V**17 Hrs**

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

Distribution of Marks - Theory 20% and Problems 80%

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

**** Theory Only**

Text Book

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

Books for Reference

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

Pedagogy

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

Course Content and Lecture Schedule

S. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
Unit I – 18 Hours					
1	1 -4	Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income	https://cleartax.in/v/it/income-tax-acts-sections/section-2-definitions-income-tax-act-1961-2021/	Group Discussion	CLO1
2	5-8	Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction,	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3
3	9-11	Capital and Revenue – Receipts, Expenditure, Losses	https://cleartax.in/s/capital-receipts-and-revenue-receipts	Quiz	CLO2 CLO3
4	12-15	Problems on distinguishing between agricultural and non- agricultural income, capital and revenue-	In Class Discussion using Black board	Assignment	CLO2 CLO3

		Residential Status and Incidence of Tax			
5	16-18	Relationship between residential status and incidence of tax – Simple problems.	In Class Discussion using Black board	Interaction and discussion	
Unit II (18 Hours)					
6	19-22	Income under the head ‘Salaries’: Income under the head ‘Salaries’: Meaning, Basis of charge	https://cleartax.in/s/section-171-definition-of-salary-under-the-income-tax-act https://cleartax.in/s/5-heads-of-income-tax https://www.taxmann.com/post/blog/guide-to-income-under-the-head-salaries-and-its-computation/ https://taxguru.in/income-tax/salary-head-income.html	Group discussion	CLO1 CLO2
7	23-27	Allowances, Perquisites, Provident Fund,	In Class Discussion using PPT and Chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
8	28-30	Permissible deductions under section 16	http://groww.in/p/tax/section-16-of-income-tax-act https://cleartax.in/s/section-16-of-income-tax-act https://www.kotaklife.com/insurance-guide/savingstax/what-is-section-16-of-the-income-tax-act	Quiz	CLO2 CLO3
9	31-34	Death-cum-retirement Gratuity	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
10	35-36	Retirement benefits, Leave Salary, Pension, and Commuted pension.	https://www.lawinsider.com/dictionary/death-cum-retirement-gratuity	Assignment	CLO2 CLO3
UNIT – III (18 Hours)					
11	37- 39	Income under the head ‘Income from House property’: Definition of House Property, Basis of charge, Annual Value, Deductions out of annual Value	https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/House-Property/Annual-Value-of-House-Property-Income.html https://incometaxmanagement.in/income-from-house-property-section-22-to-27/ https://taxguru.in/income-tax/income-house-property-income-tax-act-detailed-overview.html	Assignment	CLO1 CLO2 CLO3
12	40-44	Income from let-out house property, income from self- occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent.	In Class Discussion using PPT and chalk and talk	Quiz	CLO1 CLO2 CLO3 CLO4
13	45-47	Profits and Gains of Business or Profession- Meaning of Business or Profession	https://cleartax.in/s/section-28-of-income-tax-act https://www.taxmann.com/post/blog/income-from-profits-and-gains-of-business-and-profession https://taxguru.in/income-tax/income-profits-gains-business-profession.html	Group discussion	CLO1 CLO2 CLO3
14	48-51	Computation of Profits and Gains of	In Class Discussion using PPT	Quiz	CLO1

		Business or Profession of Individual.	and chalk and talk		CLO2 CLO3 CLO4
15	52-54	Expenses Expressly Allowed – Expense Expressly Disallowed	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
Unit IV – (17 Hours)					
16	55-61	Income from Capital Gains - Computation of Capital Gains	https://cleartax.in/s/capital-gains-income https://www.bankbazaar.com/tax/how-to-calculate-capital-gains.html https://www.hostbooks.com/in/hb/capital-gains-income/	Quiz	CLO1 CLO2 CLO3
17	62-71	Income from Other Sources - Computation of Income from Other Sources.	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
UNIT – V (17 Hours)					
18	72 -77	Set off and Carry Forward Set off losses. Permissible deductions from gross total income: Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80ddb, 80E,	https://cleartax.in/s/80c-80-deductions https://www.bankbazaar.com/tax/income-tax-deductions-under-section-80c-to-80u.html	Quiz	CLO1 CLO2 CLO3 CLO4
19	78-82	80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U.	https://cleartax.in/s/donation-under-section-80g-and-80gga https://tax2win.in/guide/deductions	Quiz	CLO1 CLO2 CLO3 CLO4
20	83-86	Computation of Total Income – Individual. Tax Liability of an Individuals. Old regime vs New regime. **Assessment: Procedure for Assessment Filing of Return – Due Dates of Filing – Voluntary Filing.	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
21	87-88	Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	https://cleartax.in/s/new-annual-information-statement-ais https://www.adityabirlacapital.com/a-bc-of-money/everything-you-want-to-know-about-form-26as	Group discussion	CLO1 CLO2 CLO3

Skill Component

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

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23C13	BANKING LAW AND OPERATIONS	THEORY	73	2	-	4

Preamble

- To know the concepts of banking and its regulations.
- To understand the overall banking Functions and its services.

Prerequisite

- Basic knowledge on banking process.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I

14 Hrs

Banker and Customer: Origin of banking – Banker – Customer – The Relationship between a Banker and a Customer – ***Classification of Banks: Commercial Banks – Investment Banks or Industrial Banks*** – Exchange Banks – Cooperative Banks – Land Development Banks – ***saving Banks – Central Banks***.Economic Growth and Indian Banks–Innovative Schemes.

UNIT II

14 Hrs

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

UNIT III

15 Hrs

Negotiable instruments–Features–Types–Classification-Promissory Note–Bills of Exchange, Cheque-Definitions-Features–***Difference between Cheque and Bill of Exchange– Draft- Cheque Vs Draft***–Banker's Cheque. Crossing– Kinds of Crossing–Endorsement–Definition–Significance–Assignment vs Endorsement– ***Kinds of Endorsement– Regularity of Endorsement–Liability of Endorser.***

UNIT IV

15 Hrs

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

UNIT V

15 Hrs

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

***Self Study**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
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1.	E.Gordon–Natarajan	Banking Law Theory and Practice	Himalaya publishing House	2021 29 th Edition
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Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1.	S.N. Maheswari	Banking theory Law and Practice	Kalyani Publications	2014, 11 th Ed.
2.	Dr.S.Gurusamy	Banking Theory Law and Practice	Tata Mc Graw Hill Education Private Limited, New Delhi.	2023, 6 th Ed.
3.	S.N. Maheshwari and R.R.Paul	Banking and Financial System	Kalyani Publishers	2013, 2 nd Ed.

Blended Learning Links

Unit. No	Topic	Reference Link
I	Classification of Banks: Commercial Banks-- Investment Banks or Industrial Banks	https://youtu.be/ZSjEEsXhG8
	Saving Banks – Central Banks.	https://youtu.be/vUvIzshYyv8 https://youtu.be/cqGkm6qtRWg
II	Current Deposits. Pass Book: Introduction – Maintenance of a Pass Book	https://en.wikipedia.org/wiki/Passbook
III	Negotiable instruments – Features – Types – Classification	https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/classification-of-negotiable-instruments/
	Kinds of Endorsement – Regularity of Endorsement – Liability of Endorser.	https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/endorsement-of-instruments/
IV	Loans and Advances: Principles of lending – Secured and Unsecured Advances – Forms of Advances.	https://youtu.be/xu33fx6ZZtc
	Hypothecation– Characteristics of Hypothecation. Unsecured Advances: Guarantee – Features – Advantages and Disadvantages.	https://blog.ipleaders.in/all-you-need-to-know-about-hypothecation/
	Rights of Guarantor – Liabilities of Surety – Discharge of Surety.	https://shorturl.at/tvxQ5
V	Recent trends in Banking System UPI-Unified Payments Interface, E-Banking	https://thedigitalfifth.com/trends-in-banking/
	Traditionally Banking Vs. E-Banking – (Debit Card – Credit Card)* - Electronic Delivery Channels	https://youtu.be/cOgFa-HpoZk
	Smart Wearable, Block chain Integration, Hybrid Cloud Technology, Virtual Currency – Models of E-banking Advantages of E-banking –(online learning)	https://youtu.be/yubzJw0uiE4 https://youtube.com/shorts/ASQ9oXSvAHQ?feature=share https://www.dbs.com/digibank/in/articles/save/advantages-and-disadvantages-of-internet-banking

Skill Components

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

Lecture Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery Methods	Learning Methods
Unit I (14 Hrs)					
1	Banker and Customer: Origin of banking – Banker – Customer – (In Class Discussion & Interaction)	CLO1	2	PPT, chalk and talk	Participatory Learning
2	The Relationship between a Banker	CLO1,	2	Flipped class,	Experiential

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

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

Course Designer

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

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

Preamble

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

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the Indian Financial System.	K1
CLO2	Understand about capital market and money market operations	K2
CLO3	Demonstrate the secondary market operations in detail	K3
CLO4	Critically analyse and apply the recent trends in the financial system	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium;

Syllabus

Unit I 15 Hrs

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

Unit II 14 Hrs

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

Unit III 15 Hrs

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

Unit IV 15 Hrs

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

Unit V 14 Hrs

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

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

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
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1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2020, 11 th Ed.
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Books for Reference

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

Pedagogy

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

Course Contents and Lecture Schedule

S.No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
UNIT – I (15 Hours)					
1	1-3	Financial system: Functions - Financial concept	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3 CLO4
2	4-7	Financial Intermediaries - Financial Institutions: IDBI-IFCI-LIC-GIC-UTI	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO3 CLO4
3	8-10	Financial Market -Meaning-Importance - Classification of Financial Market. Capital Market: Importance of Capital Markets	https://www.vedantu.com/commerce/capital-market	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
4	11-13	Financial Instruments – Features. SEBI – Objectives – Functions and powers of SEBI – SEBI Guidelines.	https://www.sebi.gov.in/about-sebi.html	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
5	14-15	Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3 CLO4
UNIT II (14 Hours)					
6	16-17	Money Market: Features – Importance –	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
7	18-20	Composition of money market: Call money market – Commercial bills market – Acceptance Market – Treasury bill market	https://www.desjardins.com/ca/co-opme/action-plans-tips/savings-investment/treasury-bills-money-market-securities/index.jsp https://www.investor.gov/introduction-investing/investing-basics/investment-products/certificates-deposit-cds	Quiz	CLO1 CLO2 CLO3 CLO4
8	21-22	Recent Developments in money market.	https://edukemy.com/blog/money-market-reforms-in-india-upsc-economy-notes/	Assignment	CLO1 CLO2 CLO3 CLO4
9	23-24	New Issue Market – Meaning – Function	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
10	25-29	Relationship between New Issue	In Class Discussion using PPT	Interaction	CLO1

		Market and Stock Exchange – Methods of Floating New Issues.		and discussion	CLO2 CLO3 CLO4
UNIT III (15 Hours)					
11	30-32	Secondary Market: Functions – Procedures – Listing of Securities –	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
12	33-34	Registration of stock brokers – Functions – Kinds of brokers and their assistance.	https://aliceblueonline.com/antiq/partnership/how-to-become-a-stock-broker/	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
13	35-36	Indian Stock Exchange: Objectives –Functions	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO3 CLO4
14	37-38	NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX.	https://testbook.com/ias-preparation/major-stock-exchanges-in-india	Assignment	CLO1 CLO2 CLO3 CLO4
15	39-41	Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments.	https://www.youtube.com/watch?v=4t73bcTRfgI	Quiz	CLO1 CLO2 CLO3 CLO4
16	42-44	Market Participants – Stock Market Indices. Role of AI in Stock Market.	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
UNIT IV(15 Hours)					
17	45-47	Merchant Banking: Meaning - Definition - Scope and Objectives – Functions Merchant Banker's Code of Conduct.	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3 CLO4
18	48-50	Factoring: Types – Modus Operandi of Factoring – Factoring as a Source of Finance.	https://www.swastika.co.in/blog/merchant-banker#:~:text=A%20merchant%20banker%20is%20your,specifically%20businesses%20and%20wealthy%20individuals.	Assignment	CLO1 CLO2 CLO3 CLO4
19	51-54	Venture capital: Meaning- Features- Scope - Importance – Growth of venture capital funds – Nitin Desai Committee's Recommendations.	https://desaidiaries.com/post-detail/?blog_id=27 https://www.studocu.com/in/document/st-xaviers-college-ranchi/business-management/nitin-desai-committee-venture-capital/90729628	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
20	55-57	Mutual Funds: Scope- Origin – Importance - Types of mutual fund - Net asset Value.	https://cleartax.in/s/close-ended-vs-open-ended-funds https://www.livemint.com/money/personal-finance/open-ended-vs-close-ended-mutual-funds-where-you-should-invest-11668347519762.html	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
21	58 -59	Investment Companies.	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3 CLO4

UNIT V (14 Hours)					
22	60-62	Derivatives: Meaning – Definition – Importance – Kinds of Financial Derivatives -	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3 CLO4
23	63-65	Forwards- Features-Financial Forward- Futures-Types of Futures.	https://www.tickertape.in/blog/exchange-traded-derivatives-vs-over-the-counter-otc-derivatives/	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
24	66-68	Options-Types-Benefits-Swap-Kinds- Derivatives in India.	https://www.investopedia.com/terms/o/otcoptions.asp	Group Discussion	CLO1 CLO2 CLO3 CLO4
25	69-71	Leasing: Types of Leases – Evaluation of Leasing Option Vs Borrowing.	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3 CLO4
26	72-73	Securitisation of assets – Mechanics of Securitisation – Utility of Securitisation - Securitisation in India.	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3 CLO4

Skill Components

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

Course Designers

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

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

Preamble

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

Prerequisites

- Basic knowledge in Report of research

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

UNIT I

14 Hrs

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

UNIT II

15 Hrs

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

UNIT-III

14 Hrs

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

UNIT-IV

15 Hrs

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

UNIT-V

15 Hrs

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

* **Self Study**

Distribution of Marks: Theory 80% and Problems 20%

Text Book

S. No.	Author name	Title of the Book	Publisher	Year and Edition
1	C.R.Kothari,GauravGarg	Research Methodology	New Age International Publishers	2023,5 th Ed.

Reference Book

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

Blended Learning Links

Unit No	Topic	Reference Link
I	Introduction Meaning and Definitions of Research, Objectives of Research, Qualities of good researcher	https://www.classcentral.com/course/nptel-introduction-to-research-5221 https://www.classcentral.com/course/canvas-network-research-methodology-
	Research Problem	https://www.youtube.com/watch?v=WvTcbQAQ14I ,
II	Sampling –Methods and technique(Online learning)	https://www.researchgate.net/publication/319998246_Sampling_Methods_in_Research_Methodology_How_to_Choose_a_Sampling_Technique_for_Research
III	Hypothesis:-meaning-sources–Types-Measurement-meaning-need Errors in measurement	https://typeset.io/resources/how-to-write-research-hypothesis-definition-types-examples- and-quick-tips/
	Types of scales - scale construction techniques.	https://youtu.be/rnX7qm5tSrM
IV	Measures of Central tendency and dispersion –Standard deviation	https://statistics.laerd.com/statistical-guides/measures-central-tendency-mean-mode-median.php
	Test of significance–t-Test and f-Test	https://youtu.be/wGM4TEP4_ph https://www.investopedia.com/terms/t/t-test.asp https://www.cuemath.com/data/f-test/
	Test of significance for attributes analysis of variance (ANOVA) –	https://statistics.laerd.com/statistical-guides/measures-central-tendency-mean-mode- median.php

	Chi-square test.	https://www.investopedia.com/terms/t/t-test.asp
V	Report writing-Significance	https://youtu.be/k5DJotTayhA https://www.slideshare.net/ShrutiMishra19/ppt-on-report-writing
	Types of reports	https://acs.dypvp.edu.in/NAAC/RM-4-Prof-Prabha-Kumari-BBA.pdf
	Precautions for writing report	https://www.slideshare.net/ShrutiMishra19/ppt-on-report-writing https://www.toppr.com/guides/business-correspondence-and-reporting/report-writing/kinds-of-reports/

Skill components

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

Pedagogy

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

Lecture Plan

Module No	Topic	CLO	No. of Hours	Contents Delivery Methods	Learning Methods
UNIT I (14 Hrs)					
1	Introduction Meaning and Definitions of Research, Objectives of Research, Qualities of good researcher	CLO1, CLO2	3	Chalk and Talk, PPT	Participatory Learning
2	Types of research –Research process	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
3	Research Problem (Online learning)	CLO2, CLO3	2	Videos	Blended Learning
4	Identification and formulation, criteria for good research problem	CLO3, CLO4	3	Chalk and Talk, PPT	Problem Based Learning
5	Research Design-Components of Research Design- Role of Artificial Intelligence in Modern Research.	CLO2,CLO3, CLO4	4	Chalk and Talk, PPT	Experimental Learning
UNIT II (15 Hrs)					
6	Sampling – Methods and technique(Online learning)	CLO1, CLO2	2	Videos	Blended Learning
7	Sample size –Sampling error	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
8	Steps in sampling -criteria for good sample design	CLO2, CLO3	3	Chalk and Talk, PPT	Participatory Learning
9	Types of sample designs –Tools of data collection (Online learning)	CLO2, CLO3	2	Videos	Blended Learning
10	Interview schedule–Questionnaire. Interview schedule – Types - Observation, interview and mailed questionnaire.	CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
11	Pilot study and final collection of data-editing-and tabulation of data-Applications of AI in Data Collection, Analysis, and Interpretation.	CLO2,CLO3, CLO4	4	Chalk and Talk, PPT	Experimental Learning
UNIT III (14 Hrs)					
12	Hypothesis:-meaning-sources–	CLO1, CLO2	4	Chalk and	Participatory

	Types-Measurement-meaning-need Errors in measurement			Talk, PPT	Learning
13	Types of scales - scale construction techniques -Tests of sound measurement Techniques of measurement	CLO2, CLO3	4	Chalk and Talk, PPT	Problem Based Learning
14	scaling Techniques- - meaning	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT	Experimental Learning
15	Types of scales - scale construction techniques.(Online learning)	CLO3, CLO4	4	Videos	Blended Learning
UNIT IV (15Hrs)					
16	Measures of Central tendency and dispersion –Standard deviation (Online learning)	CLO1, CLO2	3	Videos	Blended Learning
17	Correlation	CLO3, CLO4	3	Chalk and Talk, PPT	Experimental Learning
18	Test of significance– t-Test and f- Test (Online learning)	CLO2, CLO3, CLO4	4	Videos	Blended Learning
19	test of significance for attributes analysis of variance (ANOVA) – Chi-square test.(Simple Problems only)	CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Problem Based Learning
UNIT V (15Hrs)					
20	Interpretation - meaning - Techniques of interpretation	CLO1,CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
21	Report writing-Significance (Online learning)	CLO2, CLO3	2	Videos	Blended Learning
22	Report writing:- Steps in report writing	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
23	Layout of report	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT	Experimental Learning
24	Types of reports (Online learning)	CLO3. CLO4	2	Videos	Blended Learning
25	Precautions for writing report	CLO2, CLO3	2	Chalk and Talk, PPT	Problem Based Learning
26	Norms for using Tables, charts and diagrams – (Appendix:-norms for using Index and Bibliography)*	CLO2, CLO3, CLO4	3	Videos	Blended Learning

Course Designers

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

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

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium;

Unit I 14 Hrs

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

Unit II 15 Hrs

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

Unit III 15 Hrs

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

Unit IV 15 Hrs

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

Unit V 14 Hrs

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

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

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

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1	Performance Management(ACCA),-	Kaplan Publishing		2024,4 th Edition

Books for References

S. No	Authors	Title	Publishers	Year and Edition
1	R K Sahu	Performance Management System	Excel Books	2024, 3 rd Ed.
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2016,2 nd Ed.
3	Prem Chandha	Performance Management: It's About Performing - Not Just	Laxmi Publication	2003,1 st Ed.

		Appraising		
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Pedagogy

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

Course Contents and Lecture Schedule

S.No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
UNIT I (14 Hours)					
1	1 - 3	ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.	In Class Discussion using PPT	Group Discussion	CLO1
2	4 - 5	Target costing Derive a target cost in manufacturing and service industries	Lecture, PPT https://in.video.search.yahoo.com/	Seminar	CLO2
3	6 - 8	Explain the difficulties of using target costing in service industries; Suggest how a target cost gap might be closed. Life cycle costing	In Class Discussion using PPT https://www.accaglobal.com/in/en/student/https://www.slideshare.net/prachisingla4/target-costing-and-life-cycle-costing	Assignment	CLO2
4	9 - 12	Derive a life cycle cost in manufacturing and service industries	In Class Discussion using PPT	Quiz	CLO2
5	13 -14	Identify the benefits of life cycle costing.	In Class Discussion using PPT	Group Discussion	CLO3
UNIT II (15 Hours)					
6	15-16	Specialist Management Accounting Techniques	Lecture, PPT https://www.stevewillistraining.com/acca-pm-help-specialist-management-accounting-techniques/	Group Discussion	CLO1
7	17-19	Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR),	In Class Discussion using PPT	Problem Solving exercise by the students	CLO2
8	20-21	Suggest how a TPAR could be improved,	In Class Discussion using PPT	Problem Solving exercise by the students	CLO2
9	22-24	Apply throughput accounting to a multi-product decision-making problem	Lecture, PPT https://www.accaglobal.com/uk/en/student/exam-support-resources/	Just a minute	CLO3
10	25-27	Environmental accounting - Discuss the issues business face in the management of environmental costs	In Class Discussion using PPT	Group Discussion	CLO3
11	28-29	Describe the different methods a business may use to account for its environmental costs	Lecture, PPT https://www.accaglobal.com/gb/en/student/exam-support-resources/	Seminar	CLO3
UNIT III (15 Hours)					

12	30-31	Decision Making Techniques	Lecture, PPT https://www.youtube.com/watch?v=XHl3Ygp-BgM	Group discussion	CLO1
13	32-33	Relevant cost analysis	In Class Discussion using PPT	Group discussion	CLO1
14	34	Cost volume profit analysis	Lecture, PPT https://www.investopedia.com/terms/c/cost-volume-profit-analysis.asp	Just a minute	CLO2
15	35-38	Limiting Factors Pricing decisions	In Class Discussion using PPT	Group discussion	CLO2
16	39-40	Make-or- buy and other short-term decisions	Lecture, PPT https://www.investopedia.com/terms/m/make-or-buy-decision.asp	Role play	CLO3
17	41-44	Dealing with risk and uncertainty in decision making	In Class Discussion using PPT	Assignment	CLO3
UNIT IV (15 Hours)					
18	45-47	Budgeting and Control	Lecture, PPT https://www.economicsdiscussion.net/cost-accounting/budgetary-control/32588	Discussion	CLO1
19	48-50	Budgetary systems and types of budget	In Class Discussion using PPT	Discussion	CLO1
20	51-53	Quantitative analysis in budgeting Standard costing	Lecture, PPT https://indiafreenotes.com/quantitative-analysis-in-budgeting-standard-costing/	Seminar	CLO3
21	54-55	Sales mix and quantity variances	Lecture, PPT https://in.video.search.yahoo.com/	Seminar	CLO3
22	56-59	Planning and operational variances	In Class Discussion using PPT	Assignment	CLO2
UNIT V (14 Hours)					
23	60-62	Performance Measurement and Control Performance management information systems	Lecture, PPT https://bizfluent.com/facts-7899960-performance-measurement-control-system.html	Quiz	CLO1
24	63-64	Sources of management Information	Lecture, PPT https://www.datapine.com/blog/management-reporting-best-practices-and-examples/	Assignment	CLO3
25	65-66	Management reports	In Class Discussion using PPT	Assignment	CLO3
26	67-68	Performance analysis in private sector organizations	Lecture, PPT https://kfknowledgebank.kaplan.co.uk/acca	Quiz	CLO3
27	69-70	Divisional performance and transfer pricing	Lecture, PPT https://www.accaglobal.com/gb/en/student/	Just a minute	CLO3
28	71-72	Performance analysis in not profit organizations and the public sector	Lecture, PPT https://kfknowledgebank.kaplan.co.uk/acca	Quiz	CLO3
29	73	External considerations and behavioral aspects	Lecture, PPT https://indiafreenotes.com/external-considerations-and-behavioral-aspects/	Seminar	CLO3

Skill Component

- To Examine about business and financial modelling for Cost Volume and Profit Analysis

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

Course Designers

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

ADVANCED LEARNERS COURSE–SELF STUDY PAPER

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23AC1	CUSTOMER RELATIONSHIP MANAGEMENT	THEORY	SELF STUDY			5*

Objectives

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

Syllabus

UNIT I

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

UNIT II

e-CRM: Concept and Evolution –Differences between CRM and E-CRM –Web Experience and User Interface –Role of Social Media and Mobile Platforms –Market Dynamics Influencing CRM –Need for Adopting E-CRM –Basic Requirements for E-CRM –Three Dimensions of E-CRM –Customer Interaction in E-CRM –Challenges and Problems in E-CRM Implementation –E-CRM Tools and Technologies.

UNIT III

CRM Process: Introduction and Objectives - Customer Data Management –Customer Segmentation and Targeting –CRM Business Transformation –Customer Journey Mapping –CRM Implementation –The Warnings of Implementation –A Framework for Successful CRM – Role of Employees in CRM Success –Measuring CRM Effectiveness – Customer Feedback and Continuous Improvement .

UNIT IV

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

UNIT V

Implementing CRM in Indian Service Sectors: A step by step process - CRM service in Hospitality Industry, Banking, Insurance Indian Telecom Industry, Entertainment and Aviation Industry. Case Studies from Indian Companies - Challenges in Indian Context.

Text Book

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	Alok Kumar Rai	Customer Relationship Management: Concepts and Cases	PHI Learning Pvt. Ltd.	2012, 2 nd ed.

Reference Books

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	Venkata Ramana.V&	Customer Relationship Management: A key to	Excel Books	2004, 1 st Ed.

	Somayajulu.G	Corporate Success		
2.	Dr.ShamsherSingh,	Customer Relationship Management	Himalaya Publishing Company	2018,1 st Ed.

Course Designers

1. Mrs.Janci Jenitha, Assistant Professor,
2. Ms.K.Dharani, Assistant Professor

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

Objectives

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

UNIT I

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

UNIT II

Definitional dimensions– Globalization of world economy–essential conditions for Globalisation – Factors favouring globalization – Globalization strategies – implications and Impact–Comparisons between the old and new Globalisation –Policy options. Role of International Institutions in Globalisation – Challenges of Globalisation in Developing Countries.

UNIT III

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

UNIT IV

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

UNIT V

India- An emerging market- India in Global Trade- Liberalization and integration with Global Economy. Make in India and Foreign Direct Investment (FDI) – India's Trade Agreements – Recent Trends in India's Export-Import Performance.

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year and Edition
1	Francis Cherunilam	International Business - Text and Cases	PHI Learning Private Ltd	2024,7 th Ed.

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	Charles W L Hill & Arun Kumar Jain	International Business: Competing in the Global market place	McGraw Hill Education India Pvt Ltd	2018,11 th Ed.
2	C.B.Gupta	International Business	Sultan Chand & Sons.	2014,1 st Ed.

Course Designers

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

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

Preamble

To enable the students

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium;

Syllabus

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

Pedagogy

- Demo in System, Hands-on training.

Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. A. Amudha, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM21CS1	CYBER SECURITY I	THEORY	30	-	-	GRADE

Preamble

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

Syllabus

Unit I 6 Hrs

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

Unit II 6 Hrs

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

Unit III 6 Hrs

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

Unit IV 6 Hrs

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

Unit V 6 Hrs

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

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

Reference books

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

SEMESTER VI

URSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C14	COST ACCOUNTING	THEORY	88	2	-	4

Preamble

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

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

COST ACCOUNTING - CM23C14 – 88 HOURS

Unit I

17 Hrs

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

Unit II

18 Hrs

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

Unit III

18 Hrs

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

Unit IV**18 Hrs**

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

Unit V**17 Hrs**

Process Costing – Features – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) –Accounting for Joint and By-products- Job Costing and Batch Costing (Simple problems only).

Distribution of Marks: Theory 20% and Problems 80%

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	2024 & 8 th Edn. Reprinted

Books for Reference

S. No	Authors	Title	Publishers	Year and Edition
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2020 & 5th Edn. Reprinted
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & Sons	2023 & 4 th Edn. Reprinted

Skill Components

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

Pedagogy

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

Course Contents and Presentation Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery methods	Learning methods
Unit I (17 Hrs)					
1	Cost Accounting – Definition, Meaning and Scope	CLO1	2	PPT	Participatory Learning
2	Relationship of Cost Accounting with Financial Accounting and Management Accounting–	CLO2 CLO3	3	Chalk and Talk, PPT	Participatory Learning
3	Methods of Costing – Cost Analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet	CLO2 CLO3 CLO4	4	PPT	Experimental Learning
4	Preparation of Tender	CLO3 CLO4	2	Chalk and Talk, PPT	Problem Based Learning

5	Costing as an Aid to Management – Limitations	CLO2 CLO3	4	Lecture, PPT,	Experimental Learning
	and Objections Against Cost Accounting				
6	Reconciliation of Costs and Financial Accounts	CLO2 CLO3 CLO4	2	PPT, Videos	Problem Based Learning
Unit II (18 Hrs)					
7	Materials–Purchasing of Materials	CLO1 CLO2	3	In Class Discussion	Experimental Learning
8	Procedure and Documentation Involved in Purchasing	CLO1 CLO2 CLO3	4	PPT, Videos	Participatory Learning
9	Requisitioning for Stores	CLO1 CLO2	2	PPT	Participatory Learning
10	Techniques of Materials Control	CLO2 CLO3	2	Chalk and Talk, PPT	Problem Based Learning
11	Maximum, Minimum and Re-ordering Levels – Economic Order Quantity	CLO2 CLO3 CLO4	3	PPT	Problem Based Learning
12	Perpetual Inventory. Methods of Valuing Material Issues - FIFO, LIFO, Simple and Weighted Average methods	CLO2 CLO3 CLO4	4	Chalk and Talk, PPT	Problem Based Learning
Unit III (18 Hrs)					
13	Labour–concept and treatment of Idle Time-Control Over Idle Time	CLO1 CLO2 CLO3	3	Videos, PPT	Problem Based Learning
14	Labour Turnover-Methods of wage payment - Time Rate, Piece Rate	CLO1 CLO2 CLO3	5	Lecture, PPT,	Experimental Learning
15	Taylor’s Differential piece rate, Merrick’s Multiple piece rate	CLO1 CLO2 CLO3	6	PPT, Videos	Problem Based Learning
16	Incentive Methods-Halsey and Rowan Plan–Group Incentive Scheme	CLO1 CLO2 CLO3	4	PPT, Videos	Participatory Learning
Unit IV (18 Hrs)					
17	Classification of Overheads	CLO1 CLO2 CLO3	3	Videos . PPT	Problem Based Learning
18	Allocation and Apportionment–Primary Distribution-Secondary Distribution	CLO1 CLO2 CLO3	4	Videos	Problem Based Learning
19	Reapportionment of Service Department Costs to Production Departments - Direct Method -Reciprocal Methods,	CLO1 CLO2 CLO3	4	Videos . PPT	Participatory Learning

20	Repeated Distribution Method and Simultaneous Equation Method - Absorption of	CLO2 CLO3 CLO4	4	Videos . PPT	Participatory Learning
	Overheads and Computation of Machine Hour Rate.				
21	Activity Based Costing	CLO2 CLO3 CLO4	3	Chalk and Talk, PPT	Problem Based Learning
Unit V (17 Hrs)					
22	Process Costing – Features	CLO2 CLO3 CLO4	3	Videos . PPT	Problem Based Learning
23	Process Losses, Waste, Scrap	CLO2 CLO3 CLO4	3	Videos . PPT	Problem Based Learning
24	Normal Process Loss, Abnormal Process Loss, Abnormal Gain	CLO1 CLO2 CLO3	3	Chalk and Talk , PPT	Problem Based Learning
25	Inter-process Profit (Excluding Equivalent Production)	CLO1 CLO2	4	Chalk and Talk , PPT	Participatory Learning
26	Accounting for Joint and By-products. Job Costing and Batch Costing	CLO2 CLO3 CLO4	4	Videos . PPT	Participatory Learning

Course Designers

1. Dr. G. Kavitha
2. Dr. C. Gomathy

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	40
2	Problem Based Learning	50
3	Experimental Learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23C15	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	THEORY	88	2	-	4

Preamble

- To be familiar with the concepts of security market and types of analysis.
- To provide the use of own approach to valuation and portfolio management techniques.

Prerequisite

- Basic knowledge of Security Market

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the Concepts of Investment programme, Risk and Returns	K1
CLO2	Categorize and correlate various Investment Alternatives	K2
CLO3	Exemplify and apply the Portfolio Management Techniques	K3
CLO4	Examine the efficiency of management theories	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT- FS23C15 – 88 HOURS

UNIT I

17 Hrs

Investments: Nature and scope-Investment and Speculation – Investment and Gambling – Investment and Arbitrage – Ethical investment practices in ancient Indian trade - Real and Financial Assets – Important of Investment – Factors favourable for Investment – Influence of Triguna (Sattva, Rajas, Tamas) on investor decision-making-Investment Media - Feature of an investment Programme - Investment Process – Steps - Insights from Arthashastra on systematic decision-making and resource optimization.

UNIT II

18 Hrs

Returns - Risk: Risk Classification – systematic, unsystematic risk Measurement - investor's attitude towards return and risk. Returns – Risk management principles from *Arthashastra*: Strategies for mitigating uncertainty. Ethical approaches to balancing risk and return with *Dharma*-centric decision-making. Measurement of Returns – Traditional Techniques – Modern Technique – Holding period yield. Investment Alternatives: Investor Classification - Life insurance, investment in units, investment in land, Gold, Silver, Diamonds, Stamps and Antiques.

UNIT III

18 Hrs

Fundamental Analysis: Economic analysis - Industry analysis – Company Analysis – Company Financial Statement – Ratio relevant for equity shareholders (simple problems) – Economic Value Added (EVA) – Fundamentals Valuation Models. Technical Analysis: Assumptions – Dow Theory Charts and

UNIT IV

17 Hrs

Efficient Market Theory: Efficient Market Hypothesis – Weak Form – Semi Strong form - Strong form of Market - Empirical Analysis. Portfolio Analysis: Traditional Vs Portfolio Analysis- The Rationale for Diversification of Investments. Markowitz’s theory – Efficient Frontiers – Sharpe’s Single Index Model – Sharpe’s Optimal Portfolio (Simple Problems Only).

UNIT V

18 Hrs

Portfolio Selection International Diversification: Importance of Beta – Capital Market Theory – Capital Asset Pricing Model – Security Market Line – Limitations of CAPM Model – Distinction between Capital Market Line and Security Market Line – Validity of CAPM Model (Simple Problems). Techniques of Portfolio revision: Formula Plans- Constant Rupee Value – Constant Ratio – Variable Ratio – Rupee Cost Averaging.

Distribution of Marks: 80% Theory and 20% Problems

Text Book				
S.No	Title of the book	Author Name	Publisher	Year and Edition
1	Investment Management Security Analysis & Portfolio Management	Preeti Singh	Himalaya Publishing House	2017 & 19 th Edn.

Reference Books				
S.No	Title of the book	Author Name	Publisher	Year and Edition
1	Security Analysis Portfolio Management	Kevin. S	PHI Learning Private Limited	2013 & 10 th Edn.
2	Investment Management	K. Bhalla	S. Chand Publishers	2017 & 19 th Edn.
3	Portfolio Management	Prasanna Chandra	Tata MC Graw Hill Publishers	2017 & 5 th Edn.
4	Security Analysis Portfolio Management	Punithavathy Pandian	Vikas Publishers	2013 & 2 nd Edn.

Reference Links	
Unit. No	Reference Link
I	https://youtu.be/FtCWvOTQ8vQ?si=vbW3IGKScfbnt_0I
	https://www.slideshare.net/boradsanjay/real-vs-financial-assets
	https://accountlearning.com/7-essential-features-investment-programme/
	https://www.slideshare.net/prahalathan26/an-introduction-to-investment https://www.slideshare.net/amitwannaplay/investment-process-9546052
II	https://theintactone.com/2019/05/18/saim-u1-topic-5-measurement-of-systematic-and-unsystematic-risk/ https://youtu.be/1wv6MqpV0MM?si=SBQk-3jgaiFw-KQ0
	https://www.saipa.co.za/wp-content/uploads/2017/09/Types-of-Risk.pdf
	https://youtu.be/BpK4w8A5GO0?si=WEEEdTIW3ZkYVFFy
	https://www.slideshare.net/shekharsharma.12/investment-alternatives
	https://www.youtube.com/watch?v=LHXOIHQcyOw https://www.slideshare.net/NehaKumar09/eva-28598132 https://www.cfachicago.org/wp-content/uploads/2019/09/Financial-Valuation-

III	Models.pdf https://www.youtube.com/watch?v=brMI6vNddZ0
IV	https://www.youtube.com/watch?v=ntTEV2f7B1M https://www.slideshare.net/bhargavibhanu10/portfolio-analysis-33849624 https://www.slideshare.net/vivekgkris/portfolio-analysis-46522407 https://www.slideshare.net/SakinaAhmedAli/single-index-model https://www.greatlakes.edu.in/pdf/Herald/HeraldBook_Wrapper_2013.pdf
V	https://www.youtube.com/watch?v=gzxKd2S2MdU https://www.slideshare.net/chintanvadgama3/capital-asset-pricing-model-51207044 https://egyankosh.ac.in/bitstream/123456789/6366/1/Unit-13.pdf https://www.managementstudyguide.com/portfolio-revision.html https://www.slideshare.net/sandeepborse395/sip-presentation-110640328

Skill Components

- Develop an Investment Strategy for a individual or a company.
- Demonstrate the fundamental concepts such as risk diversification, portfolio selection, capital asset pricing model.
- Apply certain techniques to evaluate and analyse risk and return characteristics of securities such as individual stocks, mutual funds, and government and corporate bonds.

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery methods	Learning methods
Unit I (17 Hrs)					
1	Investments: Nature and scope-Investment and Speculation	CLO1, CLO2, CLO3	2	PPT	Participatory Learning
2	Investment and Gambling – Investment and Arbitrage	CLO1, CLO2	2	Chalk and Talk, PPT	Participatory Learning
3	Ethical investment practices in ancient Indian trade -	CLO1, CLO2	1	PPT	Experimental Learning
4	Real and Financial Assets	CLO3, CLO4	1	Videos, PPT	Problem Based Learning
5	Important of Investment	CLO1, CLO2, CLO3	2	Lecture, PPT,	Experimental Learning
6	Factors favorable for Investment	CLO2 CLO3	2	PPT, Videos	Problem Based Learning
7	Influence of <i>Triguna</i> (Sattva, Rajas, Tamas) on investor decision-making	CLO1, CLO2,	1	PPT, Videos	Participatory Learning
8	Investment Media	CLO1	2	In Class Discussion	Experimental Learning
9	Feature of an investment Programme	CLO1, CLO2, CLO4	2	PPT, Videos	Experimental Learning
10	Investment Process – Steps	CLO1, CLO4	1	Flipped Class	Participatory Learning
11	sights from <i>Arthashastra</i> on stematic decision-making and source optimization.	CLO1, CLO2, CLO3	1	Chalk and Talk , PPT	Experimental Learning
Unit II (18 Hrs)					

12	Returns- Risk Classification -systematic, unsystematic risk Measurement	CLO1	2	Chalk and Talk , PPT	Experimental Learning
13	investor's attitude towards return and risk. Returns	CLO 2 CLO 3	2	Videos	Problem Based Learning
14	Risk management principles from <i>Arthashastra</i> : Strategies for mitigating uncertainty. Ethical approaches to balancing risk and return with <i>Dharma</i> -centric decision-making.	CLO1, CLO2	1	Videos, PPT	Participatory Learning
15	Measurement of Returns	CLO2, CLO4	2	Videos, PPT	Participatory Learning
16	Traditional Techniques	CLO3, CLO4	2	Chalk and Talk , PPT	Experimental Learning
17	Modern Technique	CLO2	2	Chalk and Talk , PPT	Problem Based Learning
18	Holding period yield. Investment Alternatives	CLO1	2	Chalk and Talk , PPT	Participatory Learning
19	Investor Classification	CLO1, CLO2, CLO4	2	Chalk and Talk , PPT	Experimental Learning
20	Life insurance, investment in units, investment in land, Gold, Silver, Diamonds, Stamps and Antiques	CLO1 CLO3, CLO4	3	Chalk and Talk , PPT	Experimental Learning
Unit III (18 Hrs)					
21	Fundamental Analysis: Economic analysis	CLO3, CLO4	2	Chalk and Talk , PPT	Participatory Learning
22	Industry analysis – Company Analysis	CLO1 CLO3, CLO4	2	Videos	Participatory Learning
23	Company Financial Statement	CLO1 CLO2, CLO4	2	Flipped Class	Participatory Learning
24	Ratio relevant for equity shareholders (simple problems)	CLO2 CLO3, CLO4	2	In Class Discussion using Chalk and Talk	Participatory Learning
25	Economic Value Added (EVA)	CLO3, CLO4	2	Flipped Class	Experimental Learning
26	Fundamentals Valuation Models	CLO3, CLO4	2	Flipped Class	Experimental Learning
27	Technical Analysis: Assumptions – Dow Theory Charts and Signals	CLO 3	2	Chalk and Talk, PPT	Participatory Learning
28	Eliot's Wave Theory	CLO2, CLO4	2	Chalk and Talk, PPT	Problem Based Learning
29	Technical Indicators	CLO1	2	Lecture, PPT,	Participatory Learning
Unit IV (17 Hrs)					
30	Efficient Market Theory: Efficient Market Hypothesis	CLO1, CLO2, CLO4	2	Chalk and Talk , PPT	Participatory Learning

31	Weak Form	CLO2, CLO3	1	Videos	Participatory Learning
32	Semi Strong form	CLO2, CLO3	1	Videos. PPT	Participatory Learning
33	Strong form of Market	CLO1	1	Videos. PPT	Participatory Learning
34	Empirical Analysis	CLO2, CLO3	1	Chalk and Talk , PPT	Participatory Learning
35	Portfolio Analysis	CLO3, CLO4	2	Chalk and Talk , PPT	Problem Based Learning
36	Traditional Vs Portfolio Analysis	CLO1, CLO2, CLO3	2	Chalk and Talk , PPT	Experimental Learning
37	The Rationale for Diversification of Investments	CLO1, CLO2, CLO4	2	Chalk and Talk , PPT	Experimental Learning
38	Markowitz's theory	CLO2, CLO3, CLO4	2	Videos, PPT	Problem Based Learning
39	Efficient Frontiers	CLO2, CLO4	1	Chalk and Talk , PPT	Participatory Learning
40	Sharpe's Single Index Model - Sharpe's Optimal Portfolio (Simple Problems Only).	CLO1, CLO3, CLO4	2	Chalk and Talk , PPT	Problem Based Learning

Unit V (18 Hrs)

41	Portfolio Selection International Diversification	CLO2, CLO 4	2	Videos. PPT	Participatory Learning
42	Importance of Beta – Capital Market Theory	CLO2, CLO 3	2	Videos. PPT	Problem Based Learning
43	Capital Asset Pricing Model	CLO2, CLO3	2	Chalk and Talk , PPT	Problem Based Learning
44	Security Market Line - Limitations of CAPM Model	CLO1	2	Chalk and Talk , PPT	Participatory Learning
45	Distinction between Capital Market Line and Security Market Line	CLO2, CLO3	3	Chalk and Talk , PPT	Participatory Learning
46	Validity of CAPM Model (Simple Problems)	CLO2, CLO4	3	Chalk and Talk , PPT	Problem Based Learning
47	Techniques of Portfolio revision: Formula Plans-Constant Rupee Value – Constant Ratio – Variable Ratio – Rupee Cost Averaging.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk , PPT	Participatory Learning

Course Designers

1. Dr. K. Pavithra
2. Ms.K.Janci Jenitha

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23C16	COMPANY LAW	THEORY	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

COMPANY LAW - FS23C16 -73 HOURS

Unit I

15 Hrs

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

Unit II

14 Hrs

Shares – Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders - Membership of Company - Rights of Members - Veto powers. Directors – Board of Directors - Director Identification Number (DIN) requirement - Types of Directors - Appointment/ Reappointment – Disqualifications –Retirement - Resignation and Removal and Duties of Directors - Rights of Directors

Unit III**15 Hrs**

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

Unit IV**14 Hrs**

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

Unit V**15 Hrs**

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

Text Book

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

Reference Books

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

Reference Links

Unit No	Reference Link
I	https://youtu.be/p87kWjTgz_c?si=IDtOASVMBYrpaM1z
	https://youtu.be/29z7qcOXrxo?si=XD2A55JF4zCLfArT
II	https://youtu.be/cMjC44Un5SM?si=9fHREgXeCoBuezq8
	https://youtu.be/Xroc2wPwkuQ?si=M06_zpnI_47TLijl
III	https://youtu.be/GPFKEPcJhZQ?si=eS8OllYiUs6HRgDh
	https://youtu.be/CEOheJa7o2c?si=CPtoadVKEu5xJIX9
IV	https://youtu.be/a9aYZ2_v7PE?si=nBsZx0hSbxsBMezD
	https://youtu.be/ILWyNtfaG30?si=jB-Sbx6uCyxuZyDi
V	https://youtu.be/GiYBSHgPEgE?si=moiRPhBEQ8Yuspss
	https://youtu.be/h98HWppA3FQ?si=HY29jeX5UaJsoVNB

Skill Components

- Analyse the basic knowledge of the regulatory framework of companies with reference to

various provisions of Companies Act 2013 using case studies.

- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host role play on conducting various company meetings including recording of documents, namely resolutions, agenda, minutes, proxy and quorum.

Pedagogy

- Lecture, PPT Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws

Course Content and Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I (15 Hrs)					
1.	Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control.	CLO1,CLO2, CLO3, CLO4	4	PPT	Participatory Learning
2.	Lifting or Piercing the Corporate Veil - Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. –	CLO1,CLO2, CLO3, CLO4	2	PPT	Experiential Learning
3.	Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
4.	Memorandum of Association – Doctrine of Ultravires – Articles of Association.	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Experiential Learning
5.	Doctrine of Constructive Notice & Indoor Management	CLO1,CLO2, CLO3, CLO4	2	PPT, Videos	Problem Based Learning
6.	Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
UNIT II (14 Hrs)					
7.	Shares - Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders	CLO1,CLO2, CLO3, CLO4	5	PPT, Videos	Experiential Learning
8.	Membership of Company - Rights of Members - Veto powers	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
9.	Directors – Board of Directors Director Identification Number (DIN) requirement -	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
10.	Types of Directors- Appointment - Reappointment – Disqualifications	CLO1,CLO2, CLO3, CLO4	2	PPT	Problem Based Learning
11.	Retirement - Resignation and Removal and Duties of Directors -	CLO1,CLO2, CLO3, CLO4	2	PPT	Participatory Learning

	Rights of Directors -				
UNIT III (15 Hrs)					
12.	Company Secretary – Appointment, Qualification, Powers and Duties.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
13.	General Meetings – Kinds of Meeting. Resolutions – Ordinary and Special.	CLO1, CLO2, CLO3, CLO4	6	PPT, Videos	
14.	Minutes, Quorum, Proxy – Voting.	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
15.	Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings.	CLO1, CLO2, CLO3, CLO4	3	PPT	Experiential Learning
UNIT IV (14 Hrs)					
16.	An Overview of Corporate Reorganization – Oppression and Mismanagement.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Problem Based Learning
17.	Corporate Restructuring and Winding Up. Winding up - Meaning	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
18.	Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Experiential Learning
19.	Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
20.	National Company Law Tribunal and Appellate Tribunal – Special Courts.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
UNIT V (15 Hrs)					
21.	Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT	Problem Based Learning
22.	Key features of Corporate Governance in the Companies Act 2013.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning,
23.	Corporate Social Responsibility - Applicability of CSR - Types of CSR Activities.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Experiential Learning
24.	CSR Committee and Expenditure - Net Profit for CSR - Reporting requirements.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning,

Course Designers

1. Dr.K.Pavithra
2. Dr.D.Sreemathi

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23C17	MUTUAL FUND MANAGEMENT	THEORY	73	2	-	3

Preamble

- To acquaint the students about the various types of mutual fund avenues.
- To endow an insight into mutual funds and performance of mutual funds in India.
- To be acquainted with the concept of Mutual Fund and SEBI guidelines for Mutual Funds.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Exposes students to operational, Investment and evaluation aspects of mutual funds	K1
CLO2	Identify various strategies for the investor in mutual funds	K2
CLO3	Comprehend the Performance of various company's Mutual Funds	K3
CLO4	Identify the various investment avenues and its risks	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

MUTUAL FUND MANAGEMENT THEORY- FS23C17 -73

UNIT I

14 Hrs

Mutual Fund - Origin, Concept, classification of mutual funds - Growth of Mutual Fund Industry in India. Advantages of Mutual Funds-Operation of the Mutual fund-Fund Units Vs shares Structure in India (Sponsors, Trust, AMC and Custodians of Mutual Funds), Role of AMC - Registrars -Agents. AMFI - Objectives of AMFI -NAV (Net Assets Value) - Entry and Exit Load.

UNIT II

15 Hrs

Mutual Fund Products and Features: Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP). Types and features of Mutual Funds- Types of Equity Schemes - Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Funds, Arbitrage funds, Multicap funds, Quant funds, P/E Ratio fund, International Equities Fund, Growth Schemes.

UNIT III

15 Hrs

Gold Exchange Trade Funds (ETFs): Introduction - Features, Working of ETFs, Market Making with ETFs, Creation Units, Portfolio Deposit and Cash Component - Debt Funds: Features - Pricing of Debt Instrument - Debt Instrument Schemes, (Fixed Maturity Plans, Capital Protect Funds, Gilt Funds, Balanced Funds, MIPs(Monthly Investment Plans), Child Benefit Plans) - Liquid Funds: Features - Floating Rate Scheme, Portfolio of Liquid funds.

UNIT IV

14 Hrs

Mutual Funds in India – Other Mutual Funds – Selection of a Fund- Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund

UNIT V

15 Hrs

Evaluation of Performance of Mutual Funds: - Fund performance, Measuring return, Measuring risk, Risk- adjusted return - Difference between fund performance with standard performance. Comparing fund performance with a reference to standardized performance systems, - Limitations of performance measurement and evaluation. Financial analysis of companies. NISM - Introduction to securities market - Investors Services - Investment Landscape.

Text Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1.	K.G.Sahadevan and M.Thripairaju	Mutual funds, data Interpretation and Analysis	Prentice Hall of India	2017 & 2 nd Edn.
2.	Gordan and Natarajan	Financial Markets and Services	Himalaya Publishing House	2015 & 9 th Edn.

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Dr.JosephAnbarasu, Boominathan.V.K, Manoharan.P and Gnanaraj.G	Financial Services	SulthanChand	2014 & 17 th Edn.
2	Dr.Gurusamy.S	Financial Services	TataMcGraw Hill Publishing	2016 & 2 nd Edn.
3	Fredman and Wiles:	How Mutual Funds work	Prentice Hall of India	2016 & 2 nd Edn.

Reference Links

Unit No	Reference Link
I	https://youtu.be/I6aTjxolgfw?si=CW0qMi0n3EXgH_YN
	https://www.google.com/amp/s/mintgenie.livemint.com/amp/news/personal-finance/what-is-the-structure-of-mutual-funds-in-india- an-explainer-151693913007766
	https://youtu.be/IQ2ygvVolVg?si=QAS3i8F56sP-0ISo
	https://youtu.be/UD2s3RRvW3A?si=cbEefmt0gQXYPI3X
II	https://youtu.be/fa7GWhGSkBU?si=qWIOxY8WZR_Aj_ou
	https://youtu.be/7_dMOlc7MCU?si=j4tdv3-9S4iVwBTY
	https://youtu.be/fEobhU3ECXw?si=YSTG9bRwM9Nu-JOQ
	https://www.investopedia.com/terms/m/mutualfund.asp
III	https://www.fisdom.com/role-of-market-makers-in-etfs/
	https://youtu.be/1_2tzQVUqpM?si=JDAHG6ng89f2bxfm
	https://groww.in/mutual-funds/debt-funds/liquid-funds
IV	https://www.franklintempletonindia.com/investor-education/new-to-mutual-funds/article/beginners-guide-chapter11/how-to-select- mutual-funds-mutual-fund-selection-guide
	https://www.fincash.com/1/investor-protection-measures-sebi
	https://www.bseindia.com/static/investors/Rights_Obligations_of_Investors.aspx
	https://youtu.be/hcS7vnsl47U?si=PB72Kv8ttIPog8HM
	https://happay.com/blog/financial-analysis/

V	https://www.investopedia.com/terms/f/financial-analysis.asp
	https://www.nism.ac.in/about-nism/
	https://youtu.be/hXN5Bn1o41U?feature=shared
	https://youtu.be/Pxg32Lmp3vU?feature=shared
	https://youtu.be/D4PqE1whQOw?feature=shared

Skill Components

- To possess knowledge of Portfolio Management, along with a passion for investing and helping individual investors make better investment decisions
- To invests the money in securities such as stocks, bonds, and short-term debt.
- Ensure the highest level of safety and stability for the investors by focusing on investment opportunities

Pedagogy

- Chalk and talk, Lecture, PPT, Discussion, Assignment, Quiz, Case study, Role play

Course Content and Presentation Schedule

Module No	Topic	CLO	No of hours	Content Delivery Modules	Learning Methods
UNIT I (14 Hrs)					
1	Mutual Fund – Origin, Concept	CLO1 CLO2	1	PPT, chalk and talk	Participatory Learning
2	classification of mutual funds	CLO2 CLO3	1	Flipped class, chalk and talk	Experiential Learning
3	Growth of Mutual Fund Industry in India	CLO2 CLO3	1	Videos, chalk and talk	Participatory Learning
4	Advantages of Mutual Funds	CLO2 CLO3	1	Videos, PPT	Experiential Learning
5	Operation of the Mutual fund	CLO2 CLO3 CLO4	1	Flipped class, PPT	Problem based Learning
6	Fund Units Vs shares	CLO3 CLO4	1	Videos, chalk and talk	Problem based Learning
7	Structure in India (Sponsors, Trust, AMC and Custodians of Mutual Funds)	CLO3 CLO4	2	PPT, chalk and talk, videos	Experiential Learning
8	Role of AMC - Registrars - Agents- AMFI - Objectives of AMFI	CLO1 CLO3 CLO4	3	Flipped class, chalk and talk, videos	Experiential Learning
9	NAV (Net Assets Value)	CLO2 CLO3 CLO4	2	Videos, PPT	Problem based Learning
10	Entry and Exit Load	CLO3 CLO4	1	Chalk and talk, PPT	Problem based Learning
UNIT II (15 Hrs)					
11	Mutual Fund Products and Features	CLO1	1	PPT, chalk and talk	Participatory Learning
12	Systematic Investment Plan (SIP)	CLO1 CLO2 CLO3	1	Videos, PPT	Problem based Learning
13	Systematic Transfer Plan (STP)	CLO2 CLO3 CLO4	1	Videos, PPT	Problem based Learning
14	Systematic Withdrawal Plan (SWP)	CLO1	1	Flipped class,	Problem based

		CLO2 CLO3		chalk and talk, videos	Learning
15	Types and features of Mutual Funds	CLO1 CLO2 CLO3	1	Videos, PPT	Participatory Learning
16	Types of Equity Schemes- Index Fund, Large Cap Funds, Mid Cap Funds- Sectoral Funds, Arbitrage funds, Multicap funds, Quant funds- P/E ratio fund- International equities fund - Growth Schemes	CLO2 CLO3 CLO4	10	Flipped class, chalk and talk, videos	Experiential Learning
UNIT III (15 Hrs)					
17	Gold Exchange Trade Funds (ETFs): Introduction	CLO1 CLO2	1	PPT, chalk and talk	Participatory Learning
18	Features - Working of ETF- Market Making with ETFs	CLO1 CLO2 CLO3	2	Flipped class, chalk and talk, videos	Participatory Learning
19	Creation Units	CLO2 CLO3	1	PPT, chalk and talk	Problem based Learning
20	Portfolio Deposit and Cash Component	CLO2 CLO3	2	PPT, chalk and talk	Experiential Learning
21	Debt Funds: Features	CLO2 CLO3	1	Flipped class, chalk and talk, videos	Participatory Learning
22	Pricing of Debt Instrument	CLO3 CLO4	1	PPT and discussion	Experiential Learning
23	Debt Instrument Schemes, (Fixed Maturity Plans, Capital Protect Funds - Gilt Funds, Balanced Funds - MIPs(Monthly Investment Plans), Child Benefit Plans)	CLO3 CLO4	3	Videos, PPT	Participatory Learning
24	Liquid Funds: Features	CLO1 CLO2 CLO3	1	Flipped class, chalk and talk, videos	Participatory Learning
25	Floating Rate Scheme	CLO3 CLO4	1	PPT, chalk and talk	Problem based Learning
26	Portfolio of Liquid funds.	CLO2 CLO3 CLO4	2	PPT, chalk and talk	Experiential Learning
UNIT IV (14 Hrs)					
27	Mutual Funds in India – Other Mutual Funds	CLO1 CLO3	1	Flipped class, chalk and talk, videos	Participatory Learning
28	Selection of a Fund	CLO2 CLO3	2	Videos, PPT	Participatory Learning
29	Investors Protection and Mutual Fund Regulation	CLO2 CLO3 CLO4	1	PPT, chalk and talk	Problem based Learning
30	Investors Rights	CLO2 CLO3	2	Videos, PPT	Participatory Learning
31	Facilities available to Investors	CLO2 CLO3	2	Flipped class, chalk and talk, videos	Experiential Learning

32	Selection of a Fund Regulations and Investors protection in India	CLO3 CLO4	3	Flipped class, chalk and talk, videos	Experiential Learning
33	SEBI (Mutual Funds) – (Amendment) Regulations, 2017	CLO2 CLO3 CLO4	3	PPT, chalk and talk	Problem based Learning
UNIT V (15 Hrs)					
34	Evaluation of Performance of Mutual Funds	CLO1 CLO3	1	PPT, chalk and talk	Participatory Learning
35	Fund performance, Measuring return, Measuring risk	CLO2 CLO3	1	Flipped class, chalk and talk	Problem based Learning
36	Risk-adjusted return - Difference between fund performance with standard performance	CLO2 CLO3	3	Videos, PPT	Experiential Learning
37	Comparing fund performance with a reference to standardized performance systems	CLO2 CLO3	1	PPT, chalk and talk	Participatory Learning
38	Limitations of performance measurement and evaluation	CLO1 CLO3 CLO4	2	Flipped class, chalk and talk, videos	Participatory Learning
39	Financial analysis of companies.	CLO2 CLO3 CLO4	2	Videos, PPT	Participatory Learning
40	NISM	CLO1 CLO2	1	PPT, chalk and Talk	Participatory Learning
41	Introduction to securities market, Investors Services, Investment Landscape	CLO1 CLO2 CLO3 CLO4	4	Flipped class, chalk and talk,	Problem Based Learning

Course Designers

1. Dr.K.Pavithra
2. Dr.D.Sreemathi

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP23E04/ CM23C16	BUSINESS TAXATON	THEORY	73	2	-	5

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

BUSINESS TAXATON - BP23E04/CM23C16 – 73 HOURS

Unit I

14 Hrs

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

Unit II

14 Hrs

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

Unit III

15 Hrs

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

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

Unit IV

15 Hrs

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

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

Unit V

15 Hrs

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

Distribution of Marks: Theory 80% Problems 20%

Text Book

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

Reference Books

S. No	Author Name	Title of the book	Publisher	Year and Edition
1	Dr. Vinod K. Singhania and Kapil Singhania	Direct Tax Law and Practice	Taxmann Publication	2025 & 70 th Edn.
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	Sahitya Bhavan Publications	2022 & 63 rd Edn.
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan, Allalabad	2024 & 13 th Edn.

Skill Component

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

Pedagogy

- PPT, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz , Assignment.

Course Contents and Presentation Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery methods	Learning methods
Unit I (14 Hrs)					
1	Assessment of Firms (Including LLP) – Meaning of Partnership, Firm and Partners	CLO1 CLO2	2	Assignment	Participatory Learning
2	New Scheme of Taxation of Firms	CLO2 CLO3	2	Quiz	Experiential Learning
3	Assessment of Firms (Section 184)	CLO2 CLO3	3	Interaction and discussion	Participatory Learning
4	Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners	CLO2 CLO3 CLO4	4	Interaction and discussion	Problem Based Learning
5	Problems on Computation of tax liability.	CLO3 CLO4	3	Interaction and discussion	Experimental Learning
Unit II (14 Hrs)					
6	Assessment of Companies – Introduction – Meaning of Company – Types of Companies	CLO1 CLO2 CLO3	2	Quiz	Participatory Learning
7	Computation of Depreciation u/s 32	CLO2 CLO3	3	Interaction and discussion	Problem Based Learning
8	Computation of Taxable Income of Companies	CLO2 CLO3 CLO4	3	Interaction and discussion	Participatory Learning
9	Minimum Alternative Tax (MAT)	CLO2 CLO3	1	Assignment	Participatory Learning
10	Deductions u/s 80G, 80GGB, 80IA, 80 IB	CLO3 CLO4	3	Interaction and discussion	Experimental Learning
11	Problems on Computation of Tax Liability.	CLO2 CLO3 CLO4	2	Interaction and discussion	Problem Based Learning
Unit III (15 Hrs)					
12	Introduction to Goods and Services Tax (GST) – Objectives and basic scheme of GST	CLO1 CLO2	3	Interaction and discussion	Participatory Learning
13	Meaning – Salient features of GST – Subsuming of taxes	CLO1 CLO2	2	Interaction and	Participatory

		CLO3		discussion	Learning
14	Benefits of implementing GST – Constitutional amendments	CLO2 CLO3	2	Interaction and discussion	Participatory Learning
15	Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST	CLO1 CLO2 CLO3 CLO4	2	Assignment	Participatory Learning
16	GST Council: Structure, Powers and Functions. Provisions for amendments	CLO2 CLO3 CLO4	2	Interaction and discussion	Experimental Learning
17	Procedure and Levy under GST: Definition- Goods and Services, Aggregate turnover, Business, Place of business, Person, Casual taxable person, Non-resident person, Supply,	CLO1 CLO2 CLO3 CLO4	2	Interaction and discussion	Experimental Learning
18	Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply	CLO1 CLO2 CLO3 CLO4	2	Quiz	Participatory Learning
Unit IV (15 Hrs)					
19	Place of supply, Supplier, Manufacture, Input tax credit, Input service distributor	CLO1, CLO2, CLO4	2	Chalk and Talk , PPT	Participatory Learning
20	Forward Charges, Reverse charge	CLO2, CLO3	1	Videos	Participatory Learning
21	Works contract, Adjudicating authority	CLO2, CLO3	1	Videos. PPT	Participatory Learning
22	Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services	CLO1	1	Videos. PPT	Participatory Learning
23	Value of taxable supply, Inter-state supply, intra-state supply, Zero rates supply	CLO2 CLO3	1	Chalk and Talk , PPT	Experimental Learning
24	Computation of taxable value and tax liability	CLO3, CLO4	1	Chalk and Talk , PPT	Problem Based Learning
25	Input tax Credit: eligibility, apportionment, Inputs on capital goods	CLO1, CLO2, CLO3	2	Chalk and Talk , PPT	Experimental Learning
26	Distribution of credit by Input Service Distributor (ISD)	CLO1, CLO2, CLO4	1	Chalk and Talk , PPT	Experimental Learning

27	Simple Problems on valuation, payment of tax, Input tax credit adjustment. (Simple problems)	CLO2, CLO3, CLO4	2	Videos, PPT	Problem Based Learning
28	GST Registration – Procedure - Returns. E- Way Bills.	CLO2, CLO4	3	Chalk and Talk , PPT	Participatory Learning
Unit V (15 Hrs)					
29	Customs Act: Meaning –Features-objective	CLO2, CLO4	3	Videos. PPT	Participatory Learning
30	Types of Custom Duties	CLO2, CLO3	3	Videos. PPT	Participatory Learning
31	Valuation for Customs Duty – Tariff Value – Customs Value	CLO2, CLO3	3	Chalk and Talk , PPT	Problem Based Learning
32	Methods of Valuation for Customs	CLO1	1	Chalk and Talk , PPT	Experimental Learning
33	Problems on valuation and payment of Custom Duty	CLO2, CLO3	5	Chalk and Talk , PPT	Participatory Learning

Course Designers

1. Dr. B. Thulasi Priya
2. Dr. M. Rajarajeswari

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E04	INVESTMENT BANKING OPERATIONS	THEORY	73	2	-	5

Preamble

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

Prerequisite

- Basic Knowledge on Investment Avenues

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the Investment Banking Operations	K1
CLO2	Gain knowledge on services offered by Investment Bank	K2
CLO3	Examine the Risks & Market Data Providers	K3
CLO4	Analyze about the Trade Life Cycle and Fund Administration	K4

Mapping with Programme Learning Outcomes

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

S - Strong; M-Medium

INVESTMENT BANKING OPERATIONS - CM23E04 – 73 HOURS

Unit I

14 Hrs

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

Unit II

15 Hrs

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

Unit III

15 Hrs

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

Unit IV

14 Hrs

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

Unit V**15 Hrs**

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

TextBook

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

Books for Reference

S.No	Author Name	Title of the book	Publishers	Year and Edition
1	Gratz Exafin	Investment Banking – Complete Overview	Kindle	2023 and Kindle Edn.
2	Joshua Rosenbaum and Joshua Pearl	Investment Banking – Valuation, Leveraged Buyouts and Merger and Acquisitons	Wiley	2020 and 2 nd Edn.

Skill Component

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

Pedagogy

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

Course Contents and Presentation Schedule

Module No	TOPIC	CLOs	No of Hours	Content Delivery Modules	Learning Methods
UNIT I (14 Hrs)					
1	Investment Banking – Introduction - Investment Banking Services	CLO1	3	Flipped class, chalk and talk	Participatory Learning
2	Underwriting and types - Investment bank structure - Types of Investment Banks	CLO1 CLO2	3	PPT, chalk and talk	Experiential Learning
3	Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market	CLO1 CLO2	3	Flipped class, chalk and talk	Participatory Learning
4	Global Corporate and Investment Banking	CLO1 CLO2	3	Videos, chalk and talk	Experiential Learning

5	Role of investment banks during the last financial crisis 2008.	CLO1 CLO2	2	Videos, PPT	Problem based Learning
Unit II (15 Hrs)					
6	Introduction - Custody Services - Transfer Agency	CLO1 CLO2	3	PPT, chalk and talk	Participatory Learning
7	Safekeeping & Settlements, Reporting & Record keeping	CLO1 CLO2	3	Videos, PPT	Problem based Learning
8	Investible Cash - Income Process - Corporate Actions – Collateral Services	CLO1 CLO2	3	Videos, PPT	Problem based Learning
9	Reconciliation - Securities Valuation – Pricing	CLO1 CLO2	3	Flipped class, PPT	Problem based Learning
10	Fund Accounting– Financial Reporting	CLO1 CLO2 CLO4	3	Videos, PPT	Participatory Learning
Unit III (15 Hrs)					
11	Risk: What is Risk – Risk Management – Types of Risk	CLO1 CLO2 CLO3	2	PPT, chalk and talk	Participatory Learning
12	Market Risk - Credit Risk	CLO1 CLO2 CLO3	3	Flipped class, chalk and talk, videos	Participatory Learning
13	Liquidity Risk – Regulatory Risk – Operational Risk	CLO1 CLO2 CLO3	4	PPT, chalk and talk	Problem based Learning
14	Market Data Providers: – Meaning – Players	CLO1 CLO2 CLO3	3	PPT, chalk and talk	Experiential Learning
15	Reference Data – Market Data	CLO1 CLO2 CLO3	3	Flipped class, chalk and talk, videos	Participatory Learning
Unit IV (14 Hrs)					
16	Trade Life Cycle – Introduction – Transaction Types	CLO1 CLO2 CLO4	3	Flipped class, chalk and talk, videos	Participatory Learning

17	Stages of trade life cycle - Pre- Trade – Trade - Post Trade	CLO1 CLO2 CLO4	4	Videos, PPT	Participatory Learning
18	Equity Trade Life Cycle - Front office - Middle office - Back office	CLO1 CLO2 CLO4	4	PPT, chalk and talk	Problem based Learning
19	Parties in Trade Life Cycle	CLO1 CLO2 CLO4	3	Videos, PPT	Participatory Learning
Unit V (15 Hrs)					
20	Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration	CLO1 CLO2 CLO4	3	PPT, chalk and talk	Participatory Learning
21	Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services	CLO1 CLO2 CLO4	4	Flipped class, chalk and talk	Problem based Learning
22	Compliance Services – Portfolio Administration – NAV, pricing and valuations	CLO1 CLO2 CLO4	4	Videos, PPT	Experiential Learning
23	NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact	CLO1 CLO2 CLO4	4	PPT, chalk and talk	Participatory Learning

Course Designers

1. Dr. D. Vijayalakshmi
2. Dr. M. RajaRajeswari

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23E01	STRATEGIC MANAGEMENT	THEORY	73	2		5

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

STRATEGIC MANAGEMENT - FS23E01 -73 HOURS

UNIT I

14 Hrs

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

UNIT II

15 Hrs

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

UNIT III

15 Hrs

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

UNIT IV

14 Hrs

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

UNIT V**15 Hrs**

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

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

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

Reference Links	
Unit No	Reference Link
I	https://onstrategyhq.com/resources/the-three-levels-of-strategy/
	https://saylordotorg.github.io/text_international-business/s14-04-the-five-elements-of-strategy.html
	https://www.managementstudyguide.com/strategic-management-process.htm
II	https://youtu.be/vcCoLxAFANE?si=-N2OdpesF10X7deq
	https://youtu.be/GjEuSleF0xo?si=7QVEPMRQARPo1Ue
	https://corporatefinanceinstitute.com/resources/management/industry-analysis-methods/
III	https://getsling.com/blog/corporate-level-strategy/#:~:text=Corporate%20level%20strategy%20is%20the,other%20part%20of%20your%20business
	https://www.investopedia.com/terms/b/balancedscorecard.asp#:~:text=The%20balanced%20scorecard%20involves%20measuring,and%20to%20help%20improve%20efficiencies
	https://en.m.wikipedia.org/wiki/Grand_strategy
	https://www.wallstreetmojo.com/diversification-strategy/
IV	https://youtu.be/gup4KmPirLQ?si=aahMnmtPEI77qDLw
	https://youtu.be/HLB9oZCdyYs?si=H7UH5ZC2sRkEJFFg
	https://youtu.be/dyX8hgdmplw?si=8mqYY_y9QZvY1NzR
V	https://accountlearning.com/social-audit-definition-objectives-need-disclosure-of-information/
	https://www.wallstreetmojo.com/social-audit/
	https://www.wallstreetmojo.com/social-audit/
	https://byjusexamprep.com/upsc-exam/social-audit-upsc#toc-5
	https://byjusexamprep.com/upsc-exam/social-audit-upsc#toc-5

Skill Components

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO	No of Hours	Content delivery methods	Learning methods
UNIT I (14 Hrs)					
1	Strategic Planning and Strategic Management	CLO1 CLO2	2	PPT, chalk and talk	Participatory Learning
2	Strategic, Operational and Tactical Planning Evolution of Strategic Planning	CLO1 CLO2 CLO3	2	Flipped class, chalk and talk, videos	Participatory Learning
3	Level of Strategic planning - Elements of Strategy - Strategic Management Process	CLO2 CLO3 CLO4	5	Flipped class, chalk and talk, videos	Participatory Learning
4	Mission & Vision of the firm -Hierarchy of strategic Intent	CLO2 CLO3	4	Videos, PPT	Experiential Learning
5	Critical Success Factors	CLO2 CLO3	1	PPT, chalk and talk	Problem based Learning
UNIT II (15 Hrs)					
6	Environmental and Resources Analysis	CLO1 CLO2	2	PPT, chalk and talk	Participatory Learning
7	Environment Analysis – Components of External and Internal Environment	CLO2 CLO3	3	Videos, PPT	Participatory Learning
8	Environmental Scanning -Industry Analysis – Introduction - A Framework for Industry Analysis - Michael Porter's Analysis	CLO2 CLO3	5	Flipped class, chalk and talk, videos	Experiential Learning
9	Usefulness of Industry Analysis	CLO2 CLO3	1	PPT, chalk and talk	Experiential Learning
10	Competitive Analysis: Introduction – Sources	CLO2 CLO3	1	Flipped class, chalk and talk	Problem based Learning
11	Interpreting five forces model- Strategic Groups	CLO3	3	Flipped class, PPT	Participatory Learning
UNIT III (15 Hrs)					
12	Strategy Formulation and Choice	CLO1	1	PPT, chalk and talk	Experiential Learning
13	Corporate level strategy – Introduction - The Balance Score -Card Grand strategies - Growth and Expansion Strategy - Diversification Strategy - Stability strategy – Retrenchment strategy– Combination strategy	CLO1 CLO2 CLO3 CLO4	6	Flipped class, chalk and talk, videos	Participatory Learning
14	Expertise curve - BCG Matrix - Importance of SWOT analysis	CLO1 CLO2 CLO3 CLO4	4	Flipped class, chalk and talk	Problem based Learning
15	strategy and technology – Technology	CLO2	2	PPT, chalk and	Experiential

	management	CLO3		talk	Learning
16	In house development of technology	CLO2 CLO3	1	Flipped class, chalk and talk	Participatory Learning
17	Acquisition and absorption of technology	CLO3	1	PPT, chalk and talk	Experiential Learning
UNIT IV (14 Hrs)					
18	Diversification- Mergers and acquisition	CLO1	4	Flipped class, PPT	Experiential Learning
19	Turnaround management - Implementation of strategy -	CLO2 CLO3	5	Flipped class, chalk and talk, videos	Participatory Learning
20	Evaluation and control of strategy Strategies for globalization	CLO2 CLO3	5	Videos, chalk and talk	Problem based Learning
UNIT V (15 Hrs)					
21	Social Audit: Introduction	CLO1	2	Flipped class, PPT	Participatory Learning
22	need for social audit- approaches to social audit - scope and objectives	CLO2 CLO3	4	Videos, PPT	Problem based Learning
23	Types of Social Audit	CLO3 CLO4	2	chalk and talk, PPT	Participatory Learning
24	Social Audit difficulties	CLO3 CLO4	3	Videos, PPT	Problem based Learning
25	Compulsion for Indian companies to go global - Indian competitive advantage as a nation	CLO2 CLO3	4	Flipped class, PPT	Experiential Learning

Course Designers

1. Dr.D.Sreemathi
2. Ms.K.Janci Jenitha

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23SBP2	PYTHON FOR ACCOUNTING - PRACTICAL II	PRACTICAL	-	4	41	3

Preamble

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

Prerequisite

- Basic accounting Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques financial record keeping	K1
CLO2	Illustrate the features to track the transactions	K2
CLO3	Examine to integrate with financial tools to streamline financial processes.	K3
CLO4	Apply how to optimize the system performance to handle data efficiently.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

List of Programmes

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

Course Designers

- 1 Dr. B. Thulasipriya
- 2 Dr. M.Rajarajeshwari

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23AC3	BUSINESS COMMUNICATION	THEORY	-	-	-	5

Preamble

- To enhance the student's knowledge with regard to effective communication
- To progress letter writing skills and business reports
- To familiarize the students with the major digital media formats available for business messages

BUSINESS COMMUNICATION - FS23AC3

UNIT I

Introduction to Communication – Objectives – Importance – Elements of Communication process – Internal and External Communication – Media of Communication –Electronic media- E- mail Etiquettes- Barriers to Communication – Principles of Communication- Types of Communication: Formal, Informal, Upward, Downward, Lateral and Diagonal Communication – Communication network.

UNIT II

Business Correspondence: Essentials of Business Letters – Enquiries and replies – Orders and execution – Credit and Status letters. AI in Business Correspondence – Automated Drafting, Smart Email Tools, Grammar Assistance.

UNIT III

Complaints and Adjustments- Collection letters- Circular and Sales letters Application Letters

UNIT IV

Report Writing – Importance of report – Types of business reports – Characteristics of good report – AI in Business Reports – Data Analysis, Automated Drafting and Summaries - Notice, Agenda and Minutes, Resolutions of company meetings.

UNIT V

Public Speaking – Conference and Committee –Essentials of effective conference - Listening – Meaning, significance and obstacles. Use of Digital Platforms, Virtual Meetings, Presentation Tools, and Video Conferencing.

Text Book

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

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	Jain Omprakash.V.K ,Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	2007 & 1 st Edn.
2.	Pillai.R.S.N& Bagavathi	Modern Commercial Correspondence	Sultan Chand & Company Ltd, New Delhi	2007 &13 th Edn.

Course Designer

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS23AC4	PRINCIPLES OF AUDITING	THEORY	-	-	-	5

Preamble

- To understand the various concepts of auditing and the procedure for the conduct of internal audit.
- To familiarize with the process of valuing assets and liabilities.
- To understand the process of auditing the joint stock companies and investigation mechanism.

PRINCIPLES OF AUDITING - FS23AC4

Unit I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning and Audit Programmes.

Unit II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Meaning, Objectives and Importance - Vouching of Cash Book, Trading Transactions and Impersonal Ledger.

Unit III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves. Risk-based Auditing and Materiality Concept

Unit IV

Audit of Joint Stock Companies – Qualifications, Disqualifications, Appointment, Rights, Duties and Liabilities of Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit V

Investigation – Objectives and Methods– Audit of Computerised Accounts – Electronic Auditing – basic concepts of Forensic Audit and Fraud Detection - Investigation under the provisions of Companies Act.

Text Book

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	B.N.Tandon	Practical Auditing	S Chand Company Ltd	2017 & 14 th Edn.

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	R.M De Paula	Auditing	Sir Isaac Pitman and Sons Ltd	2024 & 17 th Edn.
2.	Kamal Gupta	Auditing	Tata Mcgriall	1999 & 5 th Edn.

Course Designers

1. Dr. M.Shobana
2. Dr.Aryashree