



PSGR Krishnammal College for Women



**College of Excellence,  2021-6th Rank
Autonomous and Affiliated to Bharathiar
University**

**Reaccredited with A++ grade by NAAC, An ISO 9001: 2015 Certified Institution
Peelamedu, Coimbatore-641004**

DEPARTMENT OF B.COM (AM) & (FS)

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

**BACHELOR OF COMMERCE WITH ACTUARIAL
MANAGEMENT 2021-24 BATCH**



PSGR Krishnammal College for Women



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PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1.** Identify and analyze consequences of events involving risk and uncertainty.
- PLO2.** Apply appropriate modeling techniques to conduct quantitative risk analysis.
- PLO3.** Impart practical exposure on understanding on understanding the concepts of financial mathematics and applied mathematics.
- PLO4.** Acquire profound analytical approach towards project management and problem solving.
- PLO5.** Perform both independently and in collaborative unison with others.
- PLO6.** Articulate the need of applying actuarial concepts for life-long learning.

PROGRAMME SPECIFIC OUTCOME

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

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

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



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DEPARTMENT OF B COM (AM) & (FS)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULARFRAMEWORK (LOCF)

SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE WITH ACTUARIAL MANAGEMENT
2021-2024 BATCH

Semester	Part	SubjectCode	Title of the Paper	Course Type	Instruction hrs/week	Contact hours	Tutorial hrs /sem	Duration of Examination	Examination marks			Credits
									CA	ESE	Total	
I	I	TAM2101/ HIN2101/ FRE2101	Language - I Tamil I/ Hindi I/ French I	Lang	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	Eng	6	86	4	3	50	50	100	3
	III	CM21C01	Principles of Accounting	CC	5	71	4	3	50	50	100	4
		AM21C02	Mathematics	CC	6	86	4	3	50	50	100	4
	AM21A01 AM21A02	Allied Business Organization andManagement ethics Introduction to Information Technology	GE	5	71	4	3	50	50	100	5	
	IV	NME19B1/ NME19A1/	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	2	50	50	100	2
		NME21ES	Introduction To Entrepreneurship	AEC	2	26	4		100	-	100	2
	I	TAM2102 /HIN2102/ FRE2102	Language - II Tamil II / Hindi II / French II	Lang	6	86	4	3	50	50	100	3
II		ENG2102	English Paper II	Eng	5	71	4	3	50	50	100	3

		AM21C03	Principles and Practice of Insurance	CC	5	71	4	3	50	50	100	4
II	III	AM21C04	Basics of Mathematical Statistics	CC	6	86	4	3	50	50	100	4
		AM21A03/ AM21A04	Principles of Marketing/ Business Communication	GE	5	71	4	3	50	50	100	5
	IV	NME19B2 / NME19A2 / /	Open Course:(self study – online course) ** Basic Tamil II – Advanced Tamil II	AEC	-	-	--	--	--	--	-	2
	VI		Personality Development Programme		-	-	-	-	-	-	-	-
	VI	NM12GAW	General awareness		Self study	-	--	--	100	--	100	Gr
	V	21PECM1	Professional English for Commerce and Management	AEC	3	40	5	2	50	50	100	2
II I	IIIA	AM21C05	Paper V – General Insurance	CC	6	86	4	3	50	50	100	4
	IIIA	CM21C06	Paper VI–Company Law	CC	6	86	4	3	50	50	100	4
	IIIA	AM21C07	Paper VII – Financial Mathematics I	CC	7	101	4	3	50	50	100	4
	IIIA	AM21A05 AM21A06	Allied 1.Actuarial Statistics 2.Mathematical Basis of Life Assurance	GE	6	86	4	3	50	50	100	5
	III	AM21SBP1/ AM21SBCE	SBS I- Data Analysis Using Excel and Financial Modeling / Coursera –Risk Management in Finance	SEC	3	43	2	2	40	60	100	3
	IIIB	NM21EVS	Foundation Course-II (Environmental Studies)	Self Study	-	-	-	-	100	-	100	Gr
	IIIB	NM21UHR	Foundation Course-III (Universal Human Values and Human Rights)	AECC	2	26	4	-	100	-	100	2
	VI		Job Oriented Course Finance And Financial Reporting	AECC	-	60	-	-	-	-	-	Gr

IV	III		Group A - Core									
		CM21C08	Paper VIII– Business Law	CC	6	86	4	3	50	50	100	4
		CM21C09	Paper IX- Business Finance	CC	6	86	4	3	50	50	100	4
		AM21C10	Paper X– Financial Mathematics-II	CC	7	101	4	3	50	50	100	5
		AM21A07/ AM21A08	Group B – Allied II - Paper I Actuarial Statistics II / Actuarial Aspects of Productdevelopment	GE	6	86	4	3	50	50	100	5
		AM21SBP1 / AM20SBCE	SBS I – Data Analysis using Excel and Financial Modeling / Coursera – Risk Management in Finance	SEC	3	45	-	-	-	-	100	3
	IV	NM21DTG	Foundation Course-IV Design Thinking	Finishing School partA	2	26	4	-	100	-	100	2
	V		Extension Activities									
			NSS / NCC/YR /Sports & Games/Eco Watch/YiNET/Rotaract		-	-	-	-	100	-	100	1
			Community Oriented Service		-	-	-	-	-	-	-	Gr.
V	III	CM21C11	Management Accounting	CC	5	73	2	3	50	50	100	4
	III	CM21C12	Direct Taxation	CC	6	88	2	3	50	50	100	4
	III	AM21C13	Life Contingencies-I	CC	5	73	2	3	50	50	100	4
	III	CM21E01/ AM21E02/ CM21E03	Elective I Financial Markets and Services/ Research Methodology/ Performance Management	GE	5	73	2	3	50	50	100	5
			AM20AC1 FS20AC3	Advanced learners Paper-Self study 1.Underwriting and Claim Management 2.Introduction to	Self study	-	-	-	-	25	75	100

		International business										
III	AM21SBP2	SBS II - Data Analysis using RProgramming	SEC	3	41	4	-	100	-	100	3	
	AM21PROJ	Project Viva Voce		4	-	-	-	-	-	100	5	
IV	NM21CS1	Cyber Security 1		2	-	-	-	100	-	100	Gr	
III		Online Comprehensive Examination (Core Subjects)		--			--	100	-	100	Gr	
VI		Personality Development		--	--	--	--	--	--	--	--	
	INST1	Fieldwork/Internship (15Days)		-	-	-	-	100		100	2	
VI	III	CM21C14	Cost Accounting	CC	6	88	2	3	50	50	100	4
	III	AM21C15	Risk Models	CC	6	88	2	3	50	50	100	5
	III	AM21C16	Life Contingencies – II	CC	5	73	2	3	50	50	100	4
	III	AM21C17	Business Economics	CC	5	73	2	3	50	50	100	4
	III	CM21C16/ BP21E03 CM21E04 FS21E05	Business Taxation Investment Banking Operations Strategic Management	GE	5	73	2	3	50	50	100	5
	III	CM21SBP3	SBS Practical III- Python forAccounting	SEC	3	41	4	-	100	-	100	3
	III	AM20AC3 AM20AC4	Advanced learners Paper- Selfstudy Reinsurance and insurance marketingServices Marketing	ALC	--	--	--	3	25	75	100	
			Total									3400

**Outside regular class hours

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective ESE - End Semester Examination AEC – Ability Enhancing Course

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES					
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
COURSE – CM21C01						
CLO1	S	M	S	M	S	-
CLO2	S	M	S	M	M	-
CLO3	S	M	M	M	M	-
CLO4	S	M	S	M	S	-
CLO5	S	M	S	M	S	-
COURSE – AM21C02						
CLO1	L	M	S	M	L	S
CLO2	L	M	S	S	L	S

CLO3	M	M	S	S	L	S
CLO4	L	S	S	S	M	S
CLO5	L	S	S	S	S	S
COURSE – AM21A01						
CLO1	L	L	L	M	S	L
CLO2	L	L	L	M	S	L
CLO3	M	S	L	S	S	L
CLO4	M	S	L	M	S	L
CLO5	S	M	L	M	S	L
COURSE – AM21A02						
CLO1	S	M	L	L	M	M
CLO2	S	S	S	M	S	S
CLO3	M	M	M	S	S	S
CLO4	S	S	L	M	S	S
CLO5	S	S	M	M	S	S
COURSE – AM21C03						
CLO1	S	S	M	M	L	L
CLO2	M	S	L	M	L	M
CLO3	L	S	M	M	M	S
CLO4	M	S	S	S	L	S
CLO5	M	M	L	S	S	S
COURSE – AM21C04						
CLO1	S	L	L	S	L	M
CLO2	M	L	M	S	L	S
CLO3	S	M	S	M	L	S
CLO4	S	S	S	S	L	M
CLO5	M	S	S	M	L	M
CLO6	L	M	S	M	L	S
COURSE – AM21A03						
CLO1	M	S	S	M	L	M
CLO2	M	M	S	M	S	M
CLO3	L	M	L	S	S	L
CLO4	S	S	S	S	S	S
CLO5	S	M	S	S	M	S
COURSE – AM21A04						
CLO1	S	S	S	M	S	M
CLO2	S	S	S	M	S	L
CLO3	S	S	S	L	S	S
CLO4	S	M	S	M	S	S
CLO5	S	S	S	L	S	M
COURSE – AM21C05						
CLO1	M	S	M	L	M	L
CLO2	S	L	M	M	S	M
CLO3	S	S	S	M	S	S

CLO4	S	S	M	M	L	S
COURSE – CM21C06						
CLO1	S	S	M	M	M	-
CLO2	S	S	S	S	S	-
CLO3	S	S	M	S	S	-
CLO4	S	S	S	S	S	-
COURSE – AM21C07						
CLO1	L	S	S	S	M	S
CLO2	L	M	S	S	M	S
CLO3	M	M	M	S	M	S
CLO4	L	S	S	S	M	S
COURSE – AM21A05						
CLO1	L	M	M	S	S	S
CLO2	L	L	M	S	S	S
CLO3	L	L	M	S	M	M
CLO4	M	S	L	S	M	L
COURSE-AM21A06						
CLO1	L	M	M	S	S	S
CLO2	L	L	M	S	S	M
CLO3	L	L	M	S	M	M
CLO4	M	M	S	L	M	S
COURSE – AM21BP1						
CLO1	L	S	M	S	L	L
CLO2	S	M	S	S	S	L
CLO3	L	S	S	S	M	M
CLO4	L	M	S	M	M	L
COURSE – CM21C08						
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 – CM21C09						
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 – AM21C10						
CLO1	L	M	M	S	M	S
CLO2	M	S	M	S	M	S
CLO3	L	M	S	S	M	S
CLO4	L	M	M	S	M	S
COURSE – AM21A07						
CLO1	S	M	S	L	M	M
CLO2	L	M	S	S	M	L

CLO3	S	M	S	L	M	M
CLO4	S	S	L	M	L	L
COURSE – AM21A08						
CLO1	S	M	S	L	M	M
CLO2	L	M	S	S	M	M
CLO3	S	M	S	L	M	M
CLO4	S	S	L	M	L	L
COURSE – CM21C11						
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 – CM21C12						
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 – AM21C13						
CLO1	L	L	S	M	S	S
CLO2	L	L	S	S	S	S
CLO3	L	L	S	M	S	S
CLO4	L	L	S	M	S	S
COURSE – CM21E01						
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 – AM21E02						
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 – CM21E03						
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 – AM21SBP2						
CLO1	L	S	S	M	S	S
CLO2	L	S	S	S	S	S
CLO3	L	S	S	M	S	S
CLO4	L	S	S	M	S	S
COURSE - CM21C14						
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- AM21C15						
CLO1	S	S	S	M	S	M
CLO2	S	S	S	S	S	S
CLO3	S	S	M	S	M	M
CLO4	S	M	S	S	M	M
COURSE-AM21C16						
CLO1	L	L	S	M	S	S
CLO2	L	L	S	S	S	S
CLO3	L	L	S	M	S	S
CLO4	L	L	S	M	S	S
COURSE - AM21C17						
CLO1	S	M	L	S	L	L
CLO2	S	M	L	S	L	L
CLO3	S	M	M	M	L	M
CLO4	M	M	L	M	L	M
COURSE - CM21C16/BP21E03						
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 -CM21E04						
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 - FS21E05						
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 - CM21SBP3						
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
CM21C01	PRINCIPLES OF ACCOUNTING	Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling the 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

CLO Number	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	K3
CLO5	Analyse and prepare financial accounting reports	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
CLO5	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 (15Hrs)

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

Unit IV (14Hrs)

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

Unit V (14 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 2019

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

1. Dr.S.Sujatha, Assistant Professor, Department of Commerce
2. Dr. C.Gomathy, Assistant Professor, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21C02	MATHEMATICS	Theory	86	4	-	4

Preamble

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

Course Learning Outcomes

- Upon the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the fundamental properties of Mathematical concepts	K1

CLO2	Interpret quadratic equations and manipulate algebraic expressions and complex numbers	K2
CLO3	Illustrate the various Mathematical techniques	K2
CLO4	Identify differential and integral calculus to interpret the physical systems and processes	K3
CLO5	Apply analytic, numerical and computational skill to analyze and solve higher Mathematical problems	K4

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	M	S	M	L	S
CLO2	L	M	S	S	L	S
CLO3	M	M	S	S	L	S
CLO4	L	S	S	S	M	S
CLO5	L	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (16 Hrs)

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

Unit II (17 Hrs)

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

Unit III (17 Hrs)

Basics of Vectors-Notation and arithmetic- Magnitude- Scalar product. Matrices- Basic arithmetic- Multiplication- Determinants- Inverses- Simultaneous equations- Eigenvectors and eigenvalues. Complex numbers: Basic algebra- Argand diagrams- Euler's formula- Solution of polynomial equations- Difference equations. (ActEd Problems only)

Unit IV(18 Hrs)

Differentiation:- Limits: Limits- The order notation- Supremums and infimums. Differentiation- Differentiation of standard functions- Products and quotients- Chain rule- Higherorder derivatives.

Stationary points: Maxima, minima and points of inflexion- Curve sketching. Partial differentiation- Extrema of functions of two variables- Lagrange multipliers. (ActEd Problems only)

Unit V (18 Hrs)

Integration: Integrals- Integration of standard functions- Integration by inspection, partial fractions, substitution (change of variable) and parts. Differentiating an integral (Leibniz's formula)- Convergence- Double integrals- Swapping the order of integration. Numerical methods for integration: The trapezium rule -Taylor and Maclaurin

series. Differential equations: Solution by direct integration- Solution by separation of variables- Solution by integrating factor.(ActEd Problems only)

Note : Problems from ActEd Material only

Text Books				
S. No	Author	Title of the book	Publishers	Year of Publication
1.	-	ActEd Study	The Actuarial Education	2013
		Materials(FAC – P C – 13)	Company	
Reference Books				
S. No	Author	Title of the book	Publishers	Year of Publication
1.	S. Narayanan & Others	Ancillary Mathematics Volume 1	S.Viswanathan Publishers	2013
2.	Narayanan and T.K.Manicavachagom Pillay	Calculus - Volume I	Printers and Publishers Pvt. Ltd. – Chennai, 2004	2014
3.	Narayanan and T.K.Manicavachagom Pillay	Calculus - Volume II	Printers and Publishers Pvt. Ltd. – Chennai, 2004	2014

Skill Components

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

Pedagogy

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

Course Designers:

1. Mrs.M.Harini, Assistant Professor
2. Mrs.N.Meenakshi, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21A01	BUSINESS ORGANIZATION AND MANAGEMENT ETHICS	Theory	71	4	-	5

Preamble

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

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the objectives of business and types of Business organization	K1
CLO2	Demonstrate the roles, skills and functions of management.	K2
CLO3	Analyze effective application of Management knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.	K3
CLO4	Understand and Make Ethical Decisions for managing a Socially Responsible Business	K3
CLO5	Adopt the goals of industry 4.0 and design the principles for current scenario in management	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	L	L	L	M	S	L
CLO2	L	L	L	M	S	L
CLO3	M	S	L	S	S	L
CLO4	M	S	L	M	S	L
CLO5	S	M	L	M	S	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (14 Hrs)

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

Unit IV (15 Hrs)

Leadership-Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. Directing – Functions. Leading vs Managing •Leadership and Power Motivation- Meaning-Need for Motivation-Theories of Motivation.

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

Unit V (14 Hrs)

Business Ethics – Importance – Principles - Structure of ethics management - Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles

- Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0- – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

Text Book

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

Reference Books

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

Related Online Contents: (Unit V)

1. Introduction to Industry 4.0 and Industrial Internet of Things by Prof.Sudip Mishra,IITKharagpur.
2. A Complete Guide to Industry 4.0-Udemy

Skill Components

- Role-play given to students on different types of Managers.
- Construct a short term plan for a new start up
- Preparing a chart showing different types of Staffing.
- Demonstrate types of management roles

Pedagogy

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

Course Designers:

1. Mrs.C.Anitha Mary, Assistant Professor
2. Mrs.B.Parkavi, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21A02	INTRODUCTION TO INFORMATION TECHNOLOGY	Theory	71	4	-	5

Preamble:

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the concepts of Computer applications and understand the role of computer in business.	K1
CLO2	Illustrate the types of Computer networks	K2
CLO3	Understand the classification of Communication Technology used in business	K3
CLO4	Demonstrate the new technologies used in Business	K3
CLO5	Analyze the classification along with understanding the creation and organisation of files and preparation of flowcharts	K4

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	M	L	L	M	M
CLO2	S	S	S	M	S	S
CLO3	M	M	M	S	S	S
CLO4	S	S	L	M	S	S
CLO5	S	S	M	M	S	S

S-Strong M- Medium L-Low

Syllabus

UNIT I (15 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (14 Hrs)

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

UNIT IV (14 Hrs)

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

UNIT V (14 Hrs)

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

***Self Study**

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

- 1.Mrs.M.Shobana, Assistant Professor
- 2.2. Mrs.G.Rajamani, Assistant Professor

SEMESTER – I - FOUNDATION COURSE

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NME21ES	INTRODUCTION TO ENTREPRENEURSHIP	Theory	26	4	-	2

Unit 1 :(5 hrs)

Nature of Entrepreneurship: (3 hrs)

Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship

Activity: Assignment, Discussion (2 hrs)

Unit 2: (6 hrs)

Role of Entrepreneurs (4 hrs)

Significance of Entrepreneurship to the nation –Environmental Factors influencing Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced

by Entrepreneurs **Activity:** Quiz / Role Play (2 hrs)

Unit 3: (6 hrs)

Formulation of Business Idea: (4 hrs)

Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

Activity: Business Idea Pitch (2 hrs)

Unit 4: (6 hrs)

Business Planning: (4 hrs)

Need for Market Study – Securing Finance from various Sources - Significance of Businessplan – Components of Business plan

Activity: Schemes available for Entrepreneurs (2 hrs)

Unit 5: (7 hrs) (7 hrs)

Project:

Interface with Successful Entrepreneurs – 4 hrs **Business**

Plan Presentation – 3 hrs

Reference Books

1. D.F. Kuratko and T.V. Rao, Entrepreneurship - South Asian Perspective, 2016, Cengage Learning India Pvt. Ltd. Delhi.
2. Arya Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, 2012, Pearson Education India

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21C03	PRINCIPLES AND PRACTICE OF INSURANCE	Theory	71	4	-	4

Preamble

- To understand the basic concept of insurance, functions and its principles
- To enable the students to learn the practical aspects of insurance

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concept of risk and uncertainty and classifications of risks	K1
CLO2	Understand the basic functions and the underlining risk and legal principles of insurance	K2
CLO3	Identify the basic operations of an insurance company and the insurance industry	K3
CLO4	Explain the insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.	K4
CLO5	Demonstrate the role of insurance repositories and intermediaries in insurance.	K4

Mapping with Programme Learning Outcomes

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	S	M	M	L	L
CLO2	M	S	L	M	L	M
CLO3	L	S	M	M	M	S
CLO4	M	S	S	S	L	S
CLO5	M	M	L	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (14 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (15 Hrs)

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

Text Book

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

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	M.N.Mishra and Dr.S.B.Mishra	Insurance Principles And Practice	S.Chand and Company Ltd	2011

2.	Alka Mittal ,S.L.Gupta,S.	Principles of Insurance and Risk Management	S. Chand & Sons	2010
3.	NA	Practice of Life insurance (IC 02)	Insurance Institute of India	2011

Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.C.Anitha Mary, Assistant Professor
2. Mrs.M.Harini, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21C04	BASICS OF MATHEMATICAL STATISTICS	Theory	86	4	-	4

Preamble

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

Course Learning Outcomes

- Upon the successful completion of the course students

CLO Number	CLO Statement	Knowledge Level
CLO 1	Recall the concepts of data and its interpretation and the measures of location	K1
CLO2	Understand the concept of independent and identical Random variables and its utilization	K2
CLO3	Understand and apply the probability distribution concepts for giving necessary inferences.	K3
CLO4	Application of statistical tests in estimation techniques and inference.	K3
CLO5	Apply linear interpolation for accuracy in inference.	K3
CLO6	Plotting diagrams for better understanding of statistical concepts.	K4

Mapping with Programme Learning Outcome

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

CLO5	M	S	S	M	L	M
CLO6	L	M	S	M	L	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Statistical diagrams- types of data-summarizing data in tables and diagrams-comparison of data-location of data, mean ,median , mode, range , IQR, standard deviation,variance ,central moments and skewness – transforming of data.(Stats pack Problems only)

Unit II (18 Hrs)

Basic probability-addition and multiplication rule- mutually exclusive and independent events-probability diagrams-conditional probability. (Stats pack Problems only)

Unit III (16 Hrs)

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

Unit IV (19 Hrs)

Uniform distribution and exponential distribution-PDF,CDF,Mean , variance and standard deviation (simple problems from stats pack) – Normal distribution –CDF,Mean, variance and sd- stardardizing normal distribution-PDF, CDF, compound probabilities- linear interpolation(Simple Stats pack Problems only)

Unit V (15 Hrs)

Scatter plot- bivariate data- Basics of correlation- perfect correlation, coefficient of correlation- regression- least squares (Stat pack problems)

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers:

1. Mrs.N.Meenakshi, Assistant Professor
2. Mrs.M.Harini, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21A03	PRINCIPLES OF MARKETING	Theory	71	4	-	5

Preamble

- To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing
- to manage marketing business and equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.
- to gain solid understanding of key marketing concepts and skills, Perform situation analysis to assess market opportunities and develop marketing strategies to achieve company's objectives.

Prerequisite

- Basic Knowledge in commerce

Course Learning Outcomes

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

CLO No	CLO Statement	Knowledge Level
CLO1	Understanding the marketing terminology and concepts.	K1
CLO2	Identify the marketing strategies based on the individual components of a marketing mix	K2
CLO3	Demonstrate knowledge of regulatory and ethical factors related to Marketing	K3
CLO4	Understand the transformation related to digitalize marketing environment.	K3
CLO5	Identify the new approaches of Marketing for sustainable development	K4

Mapping with Programme Learning Outcomes

CLO	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6
CLO1	M	S	S	M	L	M
CLO2	M	M	S	M	S	M
CLO3	L	M	L	S	S	L
CLO4	S	S	S	S	S	S
CLO5	S	M	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Meaning and Definition of Markets, Market place, Market segments, Classification of markets, Difference between market and marketing – Market structure –The Marketing 3.0 Landscape

Unit II (14Hrs)

Marketing – Definition of Marketing -Marketing & Selling-Objectives & Importance of Marketing –Modern Marketing Concept- Marketing Functions- Marketing Process The Marketing Process: Crucial to Business Operations•Situation Analysis•MarketingStrategy

Unit III (14 Hrs)

Functions of Exchange: Buying, Assembling and Selling. Functions of Physical Supply: Transportation–Storage and Warehouses. Facilitating Functions: Marketing Finance, Standardisation and Grading--AGMARK-BIS/ISI. Product Mix: Product Planning -Managing the Product Development-Product Related Strategy-Branding- Labelling –Packaging.

Unit IV (15Hrs)

Price Mix: Pricing Strategy-Factors affecting Pricing Decision-Procedure for price determination- Kinds of Pricing.Promotion Mix: Advertising, Personal Selling and Sales Promotion. Promotional Mix Issues in a Marketing Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance

Unit V (14Hrs)

New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- - Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Ethics in Marketing . Need for Consumer Protection-Consumer Protection Act - Features-Competition Act- Commission Act- RTI Act- Unfair and Restricted Trade Practices.

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S &Bhagavathy.B	Modern marketing(Principles and practices)	S.Chand & co	2010 edition

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair &Sanjit R.Nair	Marketing	Sultan Chand & Sons	2015 edition
2.	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th edition
3.	V.S.Ramasamy &S.Namakumari	Marketing management, Global perspective, Indian context	Sultan Chand & Sons	5 th edition, 2014
4.	Philip Kotler& Gary Armstrong	Principles of Marketing	Prentice Hall	16 th edition Version 2016.

Skill Components

- Formulate marketing strategies for products and services
- Develop a promotional strategy to introduce a new product
- Develop and prepare an advertisement for a product
- Writing assignments that assess a student’s understanding of the marketing concept and the marketing mix.

Pedagogy

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

Course Designers:

1. Mrs.S.Kirubadevi, Assistant Professor
2. Mrs.C.Anitha Mary, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21A04	BUSINESS COMMUNICATION	Theory	71	4	-	5

Preamble:

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and recall the concepts of Business Communication	K1
CLO2	Illustrate the importance of effective communication in business	K2
CLO3	Discuss the importance of staying connected with customers and other related professionals through Organizational communication	K3
CLO4	Impart the correct practices of the strategies of Effective Business writing.	K3
CLO5	Apply the business communication theory to solve workplace communication issues.	K4

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	S	S	M	S	M
CLO2	S	S	S	M	S	L
CLO3	S	S	S	L	S	S
CLO4	S	M	S	M	S	S
CLO5	S	S	S	L	S	M

S-Strong M- Medium L-Low

Syllabus

Unit – I (14 hrs)

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

Unit – II (14 hrs)

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

Unit – III (14 hrs)

Banking Correspondence - Insurance Correspondence - Agency Correspondence

Unit – IV (14 hrs)

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

Unit – V (15 hrs)

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

*Self Study

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

Lecture, Board, PPT Presentation , Quiz, Group Discussion, Seminar, Assignment, Activitybased learning

Course Designers

1. Mrs.G.Rajamani, Assistant Professor
2. Mrs. S.Kirubadevi , Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	Theory	40	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 yearphysical sciences 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 No	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3

CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	S	M	L	M	S	L
CLO2	S	M	L	M	S	L
CLO3	S	S	L	S	S	M
CLO4	S	S	L	M	S	M
CLO5	S	M	L	M	S	M

S- Strong; M-Medium; L- Low

Syllabus

UNIT 1: COMMUNICATION

8 hours

Listening: Listening to audio text and answering question

Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

8 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

8 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: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

8 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting

Visualsinputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

8 hours

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading : Comprehension passages –Note making.

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

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

Vocabulary: Register specific - Incorporated into the LSRW tasks

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSICHE)	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 NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21C05	GENERAL INSURANCE	Core	86	4	-	4

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	M	S	M	L	M	L

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

S-Strong;M-Medium;L-Low

Syllabus

UNIT I (DL 17Hrs)

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

UNIT II (DL18 Hrs)

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

UNIT III (DL17 Hrs)

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

UNIT IV(DL17Hrs)

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

UNIT V(DL17Hrs)

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

Text Book

S.No	Author	Title	Publisher	Edition
1	Dr.Periyasamy.P	Principles and Practice of Insurance	Himalaya Publishing House	2015

Reference Books

S.No	Author	Title	Publisher	Edition
1	Alka Mittal,S.L. Gupta,S.	Principles of Insurance and Risk Management	S.Chand & Sons	2014
2	Inderjit Singh, Ralvest Katyal,Sanjay Arora	Insurance Principles and Practices	Kalyani Publishers	2014

Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.C.Anitha Mary, Assistant Professor
2. Mrs.M.Harini, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C06	COMPANY LAW	Core	86	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Company Law - Company – Definition & Features – *Kinds of Companies– Concept of Corporate Veil - Incorporation of a Company*– Documents to be

filed – Certificate of Commencement of Business.Charter documents of Companies -
 Memorandum of Association– Doctrine of Ultravires–Articles of Association– Doctrine of
 Constructive Notice & Indoor Management – *Alteration of Charter Documents*– Alteration
 of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

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

Unit III (16 Hrs)

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

Unit IV (18 Hrs)

An Overview of Corporate Reorganization –*Oppression and Mismanagement*–
 Corporate Restructuring and Winding Up.*Concept and Modes of Winding Up under
 Companies Act 2013.Clause 49 (listing and unlisting requirements)*. National Company Law
 Tribunal and Appellate Tribunal.

Unit V (17 Hrs)

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

Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Kapoor N. D	Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2014
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	10 th Revised Edition 2013

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 th Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd Edition 2016

Skill Component

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host role play on conducting various company meetings including recording of documents namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

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

Course Designers:

1. Dr. B. Thulasipriya, Department of Commerce
2. Ms.V. BalaThripurasundari, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21C07	FINANCIAL MATHEMATICS I	CORE	101	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial terms

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Relate how to decide whether a model is suitable for any particular application	K1
CLO2	Illustrate how to take into account the time value of money using the concepts of compound interest and discounting	K2
CLO3	Make use of the applications of real and money interest rates.	K3
CLO4	Categorize and use the more important compound interest functions, including annuities certain	K4

Mapping with Programme Learning Outcomes

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

S-Strong M- Medium L-Low

Syllabus

UNIT I (DL 18 Hrs)

Data analysis-Aims of a data analysis-The data analysis process-Data sources-Big data-Data security, privacy and regulation-Reproducible research-Meaning-Elements required for reproducibility-The value of reproducibility. ***Principles of Actuarial Modeling***: Models-Why models are used-How models are used-Modeling – the benefits and limitations-***Stochastic and deterministic models***-Discrete and continuous state spaces and time sets-Scenario-based and proxy models-Suitability of a model-***Short-term and long-term properties of a model***-Analysing the output of a model-Sensitivity testing-Communication of

the results

UNIT II (DL 22 Hrs)

Time value of money-Interest-***Simple Interest, Compound Interest***, accumulation factors-The principle of consistency - Present Values-Discount rates-simple discount-Compound

discount-***Effective rates of interest*** and discount-Equivalent rates- ***Nominal Rates***- Nominal rates of Interest and discount –accumulating and discounting using nominal interest and discount rates-The Force of Interest-Accumulating and discounting using force of interest-Derivation-

Relationships between effective, nominal and force of interest- Force of interest as a function of time-Present Values- Applications of force of interest.

UNIT III (DL 20 Hrs)

Real and money interest rates- Definition- Deflationary conditions- Usefulness of real and money interest rates. Discounting and Accumulating- Present values of cash flows- Discrete cashflows- ***Continuously payable cash flows (payment streams)*** - Valuing cash flows: Constant interest rate- Payment streams- Sudden changes in interest rates. Interest income.

UNIT IV (DL 22 Hrs)

Level Annuities- Introduction- Present values: Payments made in arrears- ***Payments made in advance***. Accumulations- Continuously payable annuities- Annuities payable p thly- Present values- ***Accumulations***- Annuities payable p thly where $p < 1$ - Non-integer values of n -

Perpetuities- ***Deferred annuities***: Annual payments- Continuously payable annuities- Annuities payable p thly- Non-integer values of n - Sudden changes in interest rates.

UNIT V (DL 19 Hrs)

Varying annuities- Annual payments- Continuously payable annuities- ***Decreasing payments***. Special cases: Irregular payments- Compound increasing annuities

Text Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1.	I FOA	CM 1 Actuarial Mathematics	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries	2019
Chapters : 1,2,4,5,6,7,8,9				

Reference Books:

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

Skill Components

- To portray the stages of conducting a data analysis to solve real-world problems in a scientific manner and describe tools suitable for each stage.
- Express how a compound interest model can be used to represent the effect of investing a sum of money over a period.
- Discount and accumulate a sum of money or a series (possibly infinite) of cash flows to any point in time at different interest rates.

- Demonstrate a knowledge and understanding of real and money interest rates.

Pedagogy

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

Course Designers

1. Mrs.M.Harini,Asst.Professor
2. Mrs.N.Meenakshi,Asst. Professor
- 3.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21A05	ACTUARIAL STATISTICSI	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium;L-Low

Syllabus

UNIT I (DL18 Hrs)

Probability distributions-key factors of* discrete and continuous distributions*-*Poisson process*-* Connection between Poisson process and Poisson distribution.(CS1 ProblemsOnly).

UNIT II (DL18Hrs)

MGF of a random variable- MGF series, formula for moments - *CGF and properties of MGF and CGF*- joint PDF- *Marginal and conditional expectation*and distributions with mean andvariance-unconditional expectations.(simple problems).(CS1ProblemsOnly)

UNIT III (DL16Hrs)

Central limit theorem-normal approximation-continuity corrections and comparing stipulated samples- *sampling and statistical inference-sample, population*- sampling distributions- usage of the test statistic. (CS1 Problems Only)

UNIT IV(DL19 Hrs)

Estimators–parameters and their alternatives and properties-*theory of estimation- types of estimations*- *MLE- properties and estimation using MLE*-properties of MLE. (CS1 Problems Only)

UNIT V (DL15Hrs)

Biased and unbiased estimation- mean square error- estimation using MSE –good estimator and its properties- *CRLB-CRLB estimation*-asymptotic distribution of MLE.(CS1 Problems Only)

* Highlighted Content offered in Blended Mode (Link Provided)

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.N.Meenakshi,Asst Professor
2. Mrs.M.Harini,Asst Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21A06	MATHEMATICAL BASIS OF LIFE ASSURANCE	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium;L-Low

Syllabus

UNIT I (DL 18 Hrs)

Life insurance Products-Money back Products-*Annuity Products-Office Premiums*- Adequacy and consistency of premiums- Selection against the Insurer(Related Simple problems to the topics mentioned)

UNIT II (DL18 Hrs)

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

UNIT III (DL16 Hrs)

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

UNIT IV(DL 19Hrs)

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

UNIT V(DL15Hrs)

Asset Share and applications of asset share*-Surrenders and alterations-Risks involved.

* Highlighted Content offered in Blended Mode (Link Provided)

Text Books

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

Reference Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	Alka Mittal ,S.L.Gupta,S	Principles of Insurance and Risk Management	S.Chand & Sons	2010

2.	M.N.Mishra and Dr.S.B.Mishra	Insurance Principles and Practice	S.Chand and CompanyLtd	2011
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Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.N.Meenakshi, Asst Professor
2. Mrs..M.Harini, Asst Professor

SKILL BASED SUBJECT

PRACTICAL - DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
AM21SBP1	SBS-PRACTICAL I – DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING	SBS - Practical	-	2	43	3

Preamble

- To introduce concepts of excel and financial modeling to develop programming skills.
- To understand the basic and advanced features of excel in the context of financial modeling applications.
- To enable the students to construct spreadsheets for financial applications using financial functions.

Prerequisite

- Basic knowledge of Computer and Excel

Course Learning Outcomes

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

CLO No	CLO Statement	Knowledge Level
CLO1	Recall the Concepts of excel and financial modeling	K1
CLO2	Understand the various commands in excel and financial modeling	K2
CLO3	Apply the techniques, elements and approaches of forecasting financial statements	K3
CLO4	Analyze a program using appropriate analytical tool	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

- 1 Preparation of Income Statement:****Input:** Receipts & Payments.
Functions to be used: Data validation, 'fx' –functions, Conditional Formatting, Controls, Scenarios, Goal Seek, Auto Correct.
Expected Output: Income Statement
- 2 Time Value of money:**
Input: Cash Flows.
Functions to be used: FV,NPER,PMT,PV, TYPE,
Expected Output : NPV,IRR,ROI
- 3 Estimating the share price:**
Input: Share Prices.
Functions to be used: Graph, Trend Setting.
Expected Output :Trend line
- 4 Calculation of Risk Adjusted Rate:****Input:** Share Prices.
Functions to be used: CAPM Functions
Expected Output: Beta value and Trend line
- 5 Capital Rationing:**
Input: Cash Flows.
Functions to be used: Solver Parameters
Expected Output: Ranking based on Pay-back period
- 6 Leverage:**
Input: Various Costs.
Functions to be used: Goal Seek.
Expected Output: DOL, DFL and DCL; BEP graph
- 7 Designing Capital Structure:**
Input: Summarized Income Statement. **Functions to be used:** Goal Seek **Expected Output:** EPS, EPS growth rate.
- 8 Inventory Management:**
Input: Inventory data.
Functions to be used: Scenarios
Expected Output: EOQ, Max level, Min level, Graph.
- 9 Credit Policy:**
Input: Opening and Closing Receivables.
Functions to be used: Min, Max.
Expected Output: Aging Schedule
- 10 Cash flow Estimation:**
Input: Cash flows.
Functions to be used: Autocorrect
Expected Output: Cash Budget
- 11 Calculation of Growth Rates:** **Input:** Financial Statements
Functions to be used: Geomean
Expected Output: Annual Average Growth Rate and CAGR
- 12 Portfolio Management:**
Input: Share Price
Functions to be used: Solver
Expected Output: Risk and Returns of Shares
- 13 Term Structure of Interest Rates:****Input:** Bond price

Functions to be used: Goal Seek

Expected Output: Spot rates, Forward rates and YTM

14 Analysis of Stock Market data

Input: Sample Stock Market Data **Functions to be used:**

Pivot table **Expected Output:** Stock Market Report

15 Financial Position Analysis:

Input: Financial Statements

Functions to be used: Financial Functions

Expected Output: Financial Performance

Note: Theory combined with problems using formulas are taught simultaneously in Computer lab using MS Excel software.

Pedagogy

Demonstration, System, Hands on Training

Course Designers

1. Mrs.M.Shobana, Assistant Professor
2. Ms.A.Divya, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C08	BUSINESS LAW	CORE	86	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 (17 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 (17 Hrs)

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

Unit III (17 Hrs)

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

Unit IV (18 Hrs)

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

Law of Agency – Kinds of Agency – ***Rights & Liabilities of Principal and Agent.***

Unit V (17 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – ***Marine Insurance - Policy claims - IRDA and its functions.***

*Theory Only

Text Book:

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

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

Books for Reference:

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	P C Tulsianand Bharat Tulsian	Business Law	Tata McGraw- Hill	Third Revised Edition 2017

Skill Component

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

Pedagogy

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

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C09	BUSINESS FINANCE	CORE	86	4	-	4

Preamble

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

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 Outcome

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 (17 Hrs)

Business Finance – Meaning and Definition – ***Approaches to Finance Function – Fixed and variable objectives of Financial Management*** – Scope – Financial Decisions. Sources of Finance. Financial Planning – Objectives – Characteristics – ***Steps in financial planning – Estimation of Long Term and Short-Term Financial Needs – Limitations of Financial Planning.*** Time Value of money – Practical Applications of Time Value Techniques.

Unit II (17 Hrs)

Capital Budgeting – Meaning – Need – ***Importance – Kinds and Process of Capital Budgeting*** – Methods of Capital Budgeting (Traditional and Modern methods only). 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.

Unit III (17 Hrs)

Capital Structure – Introduction – Importance – Factors Determining the Capital Structure ***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach***. Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage - Significance and Limitations.

Unit IV (18 Hrs)

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.

Unit V (17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques. Dividend Policy – Determinants of Dividend Policy – ***Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance*** and Irrelevance.

Text Book

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

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 belong to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Pedagogy

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

Course Designers:

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasipriya, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21C10	FINANCIAL MATHEMATICS II	CORE	101	4	-	5

Preamble

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

Prerequisite

- Basic Knowledge in Investment model.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Recall the generalized cash-flow model to describe financial transactions and to define an equation of value	K1
CLO2	Understand the relation between a present value, a set of cash flows and interest, as well as understand the interest rate risk	K2
CLO3	Apply financial valuation concepts to practical situations such as in investment project appraisals or in financial markets	K3
CLO4	Analyze and assess the principles underlying the evaluation of the main securities that are available in the financial markets	K4

Mapping with Program Learning Outcomes

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

S-Strong M- Medium L-Low

Syllabus

UNIT I (DL 19 Hrs)

Cash flow process-Examples of cash flow scenarios: A zero-coupon bond-A fixed-interest security-An index-linked security-Cash on deposit-An equity-*An annuity-certain*- An 'interest-only' loan-A repayment loan (or mortgage). *Equations of Value-Introduction*-The equation of value and the yield on a

transaction- The theory- Solving for an unknown quantity(Security S , Present value (P), Amount of a payment (D or R), Timing of a payment (n),interest rate (i))- Example

applications- Uncertain payment or receipt- ***Probability of cash flow***- Higher discount rate

UNIT II (DL 20 Hrs)

Fixed-interest securities- Calculating the price and yield- No tax- Income tax- ***Capital gains tax***- Optional redemption dates- Uncertain income securities- Equities- Property. ***Real rates of interest***- Inflation-adjusted cash flows- ***Calculating real yields using an inflation index***- Calculating real yields given constant inflation assumptions- Payments related to the rate of inflation- The effects of inflation-***Index-linked bonds***

UNIT III (DL 18 Hrs)

Project Appraisal- Introduction- Accumulated value- ***Net present values***- ***Internal rate of return***- The comparison of two investment projects -Different interest rates for lending and borrowing- ***Payback periods***- Other considerations

UNIT IV (DL 21 Hrs)

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

UNIT V (DL 23 Hrs)

Term structure of Interest rates-Discrete-time rates: Discrete-time spot rates- Discrete- time forward rates-Continuous-time rates: Continuous-time spot rates- Continuous-time forward rates-Instantaneous forward rates-***Theories of the term structure of interest rates-Why interest rates vary over time***-Yields to maturity-***Par yields***. Duration, convexity and immunization: Interest rate risk-Effective duration- Duration-Convexity-***Immunization***

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

Text Books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	IFOA	CM 1 Actuarial Mathematics	The Actuarial Education Company on behalf of the Institute and Faculty of Actuaries	2019
Chapters : 3(Page No:1-12),10,11,12,13,14				

Reference Books

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

Skill Components

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

- To calculate a schedule of repayments under a loan and identify the interest and capital components of annuity payments
- Describe in the form of a cash flow model the operation of financial instruments.

Pedagogy

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

Course Designers

1. Mrs.M.Harini, Assistant Professor
2. Mrs.N.Meenakshi, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21A07	ACTUARIAL STATISTICS II	ALLIED II-PAPERII	86	4	-	5

Preamble

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

Course Learning Outcomes

Upon the successful completion of the course students

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

Mapping with Program Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 18 Hrs)

Confidence Interval- CI for single and double independent samples of normal distribution-comparing variances – CI for binomial and Poisson parameters- CI's for two sample problems- paired data (simple problems from CS I)

UNIT II (DL 18 Hrs)

Hypothesis testing- Null and alternate hypothesis-Test statistic- type I and type II error- likelihood function and ratio- level of significance-probability value and power of a test- applications to poisson, binomial and paired data-permutation approach-chi square test – Goodness of fit-Contingency 2*2 table. (Simple problems from CS I)

UNIT III (DL 16 Hrs)

Data analysis- scatter plots-correlation– Karl Pearson's coefficient- spearman's rank correlation -correlation – Regression –linear regression model* – co-efficient of determination. (simple problems from CS I)

UNIT IV (DL 19 Hrs)

Exponential family of distributions- relationship with binomial, poisson, gamma and normal distributions- moments of the family of distributions and other supporting distributions. (simple problems from CS I)

UNIT V (DL 15 Hrs)

Estimation- Bayes theorem- Bayesian estimation vs classic estimation-likelihood function- prior and posterior distribution- relationship between prior and posterior – conjugate distributions, uninformative prior distributions and loss distributions. (Simple problems from CS I)

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.N.Meenakshi, Assistant Professor
2. Mrs.M.Harini, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
AM21A08	ACTUARIAL ASPECTS OF PRODUCT DEVELOPMENT	ALLIED II-PAPER II	86	4	-	5

Preamble

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

Prerequisite

Basic Knowledge in Insurance.

Course Learning Outcomes

Upon the successful completion of the course students

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

Mapping with Program Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 16 Hrs)

Insurance product- Definition- Attributes- Parties involved in insurance product transactions- Product design- Why product design- Factors affecting product design- Meaning of profitability- Role of regulations in product design-Understanding stakeholders' concerns

UNIT II (DL 19 Hrs)

Pricing of Products: Meaning of price and premium-Methods of pricing and price determination- Components of premium-Issues in determining premium- Regulatory influences on pricing- Methods of determination of price- Formula method-Expenses- Cash flow method

UNIT III (DL 17 Hrs)

Interest Rate: Assumptions setting process- Importance of interest rates in calculation of premiums-Concept of interest rates- Determination of interest rates-A simple example- Interest rate risk.

Mortality and Morbidity Rates: Reasons for use of parameters- Mortality and morbidity rates-Determining mortality and morbidity rates-Experience analysis- Mortality or morbidity experience studies- A Simple example- Mortality or morbidity risk

UNIT IV (DL 17 Hrs)

Persistency/Withdrawal Rates: Reasons for use of persistency-Withdrawal Rates-Determining withdrawal rate- Withdrawal experience analysis- A Simple example- Withdrawal risk. Commission Rates: Importance of commission rates- Understanding the concept of commission rates- Determining commission rates-Margins- Risk discount rate- Reserving

Unit V (DL 17 Hrs)

Reinsurance Support: Meaning and need for reinsurance- Types of reinsurance arrangement- Regulation on reinsurance. Financial Viability- Profit margin – Solvency margin.

* Highlighted Content offered in Blended Mode (Link Provided)

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.M.Harini, Assistant Professor
2. Mrs.N.Meenakshi, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NM21DTG	DESIGN THINKING	Theory	26	2	-	2

Preamble

To expose the students to the concept of design thinking as a tool for innovation

- To facilitate them in analysing the design process in individual and business decisions
- To impart the design thinking skills

Course learning outcome

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

Course Number	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 (5 Hours)

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

UNIT – II (5 Hours)

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

UNIT – III (5 Hours)

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

UNIT – IV (5 Hours)

Define - Definition - Defining the Problem - Tools and Techniques - Journeymapping 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 (*Seminar - Internal evaluation only)

BLENDED LEARNING LINKS

UNIT	TOPICS	LINK
UNIT I	Introduction to Design Thinking	https://www.digimat.in/nptel/courses/video/109104109/L01.html
	Design Thinking skills	https://www.youtube.com/watch?v=b-9Id-Jt_PI
UNIT II	Principles & Basis of Design Thinking	https://youtu.be/6-NRiom8K9Y
	Design Thinking hats	https://www.youtube.com/watch?v=bc-BvFQDmmk
UNIT III	Empathize	http://acl.digimat.in/nptel/courses/video/109104109/L02.html http://acl.digimat.in/nptel/courses/video/109104109/L03.html https://youtu.be/ls2mqHs02B0
UNIT IV	Define	http://acl.digimat.in/nptel/courses/video/109104109/L04.html https://youtu.be/veixQsRnZZU https://youtu.be/6-bDSKZJEAM
	Ideate	http://acl.digimat.in/nptel/courses/video/109104109/L11.html http://acl.digimat.in/nptel/courses/video/109104109/L12.html http://acl.digimat.in/nptel/courses/video/109104109/L13.html
UNIT V	Prototype	http://acl.digimat.in/nptel/courses/video/109104109/L15.html
	Testing	http://acl.digimat.in/nptel/courses/video/109104109/L16.html http://acl.digimat.in/nptel/courses/video/109104109/L17.html http://acl.digimat.in/nptel/courses/video/109104109/L18.html http://acl.digimat.in/nptel/courses/video/109104109/L19.html

SEMESTER -V

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C11	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 prepare and present information for management decision making and control process

CLO No	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	K2
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

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.

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 Budget-***Budgetary control – Steps in Budgetary Control–Zero Base Budgeting***.

Unit V (14 Hrs)

Marginal Costing–Cost-Volume-Profit Analysis and Break-Even Analysis,
 Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing.***Standard Costing-Meaning, suitability as a management tool-limitation-Variance Analysis***-Material and Labour Variances only

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book :

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, 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	2013, 21 st Edition
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

Skill Component

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C12	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; L-Low

Syllabus

Unit I (DL 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 (DL 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 (DL 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 (DL 17 Hrs)

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

Unit V (DL 17 Hrs)

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

losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book

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

Reference Books

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

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 NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21C13	LIFE CONTINGENCIES I	Core	73	2	-	4

Preamble

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

Prerequisites

concept of life table and its functions

Course Learning Outcomes

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

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

Mapping with Program Learning Outcomes

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

S-Strong M-Medium L-Low

Syllabus

UNIT I (DL 15Hrs)

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

UNIT II (14Hrs)

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

UNIT III (15Hrs)

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

UNIT IV (15 Hrs)

Life annuity contracts- Present value random variable, Expected present value, Variance of the present value random variable of ***Whole life annuities*** (arrears and advance), Temporary annuities (arrears and advance), ***Deferred annuities***, Deferred annuities-due, Guaranteed annuities (arrears and advance) , Continuous annuities, Evaluating means and variances using select mortality-Evaluating annuity benefits.

Expected present values of annuities payable m times each year- Expected present values under a constant force of mortality

UNIT V (14 Hrs)

Variable payments- ***Payments varying at a constant compound rate***- Payments varying by a constant monetary amount: Whole life assurance- Term assurance- Endowment assurance-

Decreasing term assurance- Increasing assurances payable immediately on death- Whole life annuity payable annually in arrears- Whole life annuity payable annually in advance- Temporary annuities- Annuities payable continuously. Conventional with-profits contracts- (***Types of bonus***)

NOTE: No derivations. Only problems

Text Books

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

Reference Books:

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

Skill Components:

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

Course Designers:

1. Ms.M.Harini, Asst.Professor
2. Dr.D.Sreemathi, Asst.Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21E01	FINANCIAL MARKETS AND SERVICES	Theory	73	2	-	5

Preamble

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

Prerequisite

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 capital market sector.	K1
CLO2	Understand about investments funds and foreign exchange.	K2
CLO3	Demonstrate the theoretical foundation of capital market	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends in the market.	K4

Mapping with Programme learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Capital Market: *Meaning – Features – Functions - Primary Market – Secondary Market* - Reasons for the sale of securities by Govt and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – ***Stock Exchange - Stock Broker – Sub-Broker - Prime Broker*** – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - ***Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices***.

Unit II (14 Hrs)

Asset Classes: Introduction to Financial Securities – Equity – Fixed Income – ***Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants*** – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – ***Open Ended Fund , Closed Ended Fund***, Exchange traded fund – Pension Fund – Insurance -Funds - Hedge fund – Private equity – Foreign Exchange (FX) – Introduction – ***Spot Vs Forward Market*** – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

Unit III (15 Hrs)

Equities: Introduction, Features & Benefits – Types of Equity Capital - Common stock & Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date & Payment Date – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Undervalued – Depository Receipts – Introduction – ***American Depository Receipt (ADR) – Global Depository Receipt (GDR)*** – Securities identifiers – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - ***stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN)*** – Types of Order – Market, Limit & Stop order - Equity trade ticket.

Unit IV (15 Hrs)

Fixed Income: *Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities – MBS)* – Influence of market interest rate on the bond price– Introduction to risk – Types of risk (Interest Rate, credit, liquidity, inflation etc.) – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received/paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - ***Components of Bond Trade Ticket***.

Unit V (14 Hrs)

Derivatives: Introduction – ***Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward***, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call & Put Option – ***Exchange Traded Vs OTC Option*** – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps

***Theory Only**

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

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	4th edition 2015
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

Skill Component

- Analyse the application of IoT in Fintech.
- Prepare a list of basic usage of Fintech application in Banking services
- Analyse and Evaluate the components of Insurtech of different insurance companies
- Analyse the application of blockchain technology in Cryptocurrency exchanges
- Analyse and interpret the digital lending practices in SMEs

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21E02	RESEARCH METHODOLOGY	ELECTIVE	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.	To understand the meaning of research and its methods	K1
CLO2.	To determine the Sampling size and methods	K2
CLO3.	To analyze and prepare the report of the research	K3
CLO4.	To interpret the significance of hypothetical measures	K4

Mapping with Programme Learning Outcomes

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

S- Strong ;M-Medium; L-Low

Syllabus

UNIT I (DL 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

UNIT–II (DL 15Hrs)

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

UNIT–III (DL 14Hrs)

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 (DL 15Hrs)

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 (DL 15Hrs)

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

Books for Reference:

Distribution of Marks: Theory 80% and Problems

20%Text Book:

Sl. No.	Author name	Title of the book	Publisher	Year &Edition
1	C.R.Kothari,GauravGarg	Research Methodology	New Age International Publishers	2015-4 th edition

S.No.	Author/s	Title ofthe book	Publishers	Year of publication
1	R.Panneerselvam	Research Methodology	PHI Learning Pvt.Ltd.	2014 2 nd ed.
2	Donald Cooper	Business Research Methods	McGraw-Hill HigherEducation,2013	12thEdition.2013

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.

Course Designers:

1. Ms.K.Jancy Jenitha ,Asst.Professor
2. Ms.A.Divya Asst.Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21E03	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 Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques 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 Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

variances* - Planning and operational variances

Unit V (14 Hrs)

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

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

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1	Performance Management(ACCA),- Kaplan Publishing			

References Books:

S. No	Authors	Title	Publishers	Year of Publication
1	R K Sahu	Performance Management System	Excel Books	2007
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2 nd Edition 2016
3	PremChandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

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 PAPER (SELF STUDY)

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM20AC1	UNDERWRITING AND CLAIM MANAGEMENT	ALC	-	-	-	5

Objectives

To understand the fundamentals of Underwriting.

Syllabus

UNIT I

Underwriting Management-Meaning and Fundamentals of Underwriting–Underwriting Policy, Sources of Underwriting Information-Classes of Business-Product Design, Underwriting of Life Insurance–Underwriting of General Insurance

UNIT II

Underwriting and Pricing of Product, Assessment and Management of Exposure Perils and Clause of Insurance Policies, Operational Control

UNIT III

Claim Management–Concept and Classification of Claim –Essential Elements of Claim – Claim Procedure– Role of Insured and Insurer in Claim Management Claim Settlement and its Significance

UNIT IV

Nature of Claim for Various Classes of Insurance–Dispute, Litigation and Arbitration- Insurance Ombudsman.

UNIT V

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

Textbooks:

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

Books for reference

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

Course Designers

1. Mrs.M.Harini, Asst.Professor
2. Mrs.A.Jennifer Asst.Professor

ADVANCED LEARNERS PAPER (SELF STUDY)

COURSE NUMBER-	COURSE NAME	Category	L	T	P	Credit
FS20AC3	INTRODUCTION TO INTERNATIONAL BUSINESS	ALC	-	-	-	5

Objective

- 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.

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.

UNIT – III

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

UNIT – IV

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

UNIT – V

India- An emerging market- India in Global Trade- Libéralisation and intégration with Global Economy.

Text Books & Reference Books:

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	ShashiK.Gupta and Rosy Joshi	Human Resource Management	Kalyani Publishers	Revised Edition, 2018.
S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	Current Revised Edition
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	16 th Edition, 2020.

Course Designers:

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

DATA ANALYSIS USING R PROGRAMMING

SKILL BASED SUBJECT

Course NUMBER	COURSENAME	Category	L	T	P	Credit
AM21SBP2	SBS-PRACTICAL II –DATA ANALYSIS USING R	SBS - Practical	-	4	41	3

- To provide practical knowledge of R programming
- To analyse the data using R Programming

Prerequisite

Basics of programming

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Recall the fundamental programming concepts of R	K1
CLO2	Understand R Statistical tools.	K2
CLO3	Apply R techniques to data sets	K3
CLO4	Analyze problems with appropriate R Statistical tools	K4

- Mapping with Program Learning Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	L	S	S	M	S	S

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

S-Strong M-Medium L-Low

Syllabus

1. Creation of vector and find Sum, Mean and Product of a vector in R.
2. Creation of Matrix and Find Sum, Difference and Product of a Matrix using R program.
3. Summary statistics: Mean, Median, Mode, Standard deviation, Frequency test.
4. Data in Graphical Representation- Bar Diagram, Multiple and Sub-Divided Bar Chart, PieDiagram
5. Perform One Sample T Test and plot the graph.
6. Perform Paired T Test
7. Perform One Way ANOVA test and plot bar chart and pie chart.
8. Perform Two Way ANOVA test and plot bar chart and pie chart.
9. Perform chi-square test and plot histogram.
10. Perform Correlation using R
11. Perform Linear Regression using R
12. Perform mann-whitney/rank test using R
13. Perform Wilcoxon Rank Sum Test with Continuity Correction
14. Working with Data frames
15. Working with CSV Files

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM21CS1	CYBER SECURITY 1	Theory	30	-	-	Grade

Preamble

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

CYBER SECURITY - 30 Hrs

Syllabus

Unit I (6 Hrs)

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

Unit II (6 Hrs)

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

Unit III (6 Hrs)

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

Unit IV (6 Hrs)

Social Media Security: Introduction to social network – Types of social media – Social media platform – Hashtag – Viral content – Security issues related to social media. – **Cyber Security tools:** Nmap – Introduction to Nmap – Nmap scan types- Nmap command list.

Digital Transaction: Introduction to digital payments – Components of digital payments – Modes of digital payments – Banking cards – UPI (Unified Payment Interface) – e-Wallets. (Aligned 90% with UGC)

Unit V (6 Hrs)

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

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

Reference books:

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

**BACHELOR OF COMMERCE WITH ACTUARIAL MANAGEMENT
2021-2024 BATCH**

Scheme of Examination

(Applicable to students admitted during the academic year 2021-2022 onwards)

Examination System

CA pattern for 21-22 Batch

Theory - II & III Year UG / PG

CIA Test	: 10 marks (Conducted for 60 marks after 50 days)
Model Exam	: 20 marks (Conducted for after 85 days 100 marks (Each Unit 20 Marks))
Seminar/Assignment/Quiz	: 10 marks
Class Participation	: 7 marks
Attendance	: 3 marks
Total	: 50 Marks

CA Question Paper Pattern and distribution of marks

Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 3 = 6
One question with a weightage of 6 Marks (Internal Choice at the same CLO level):	6 x 3 =15
One question with a weightage of 12 Marks (Internal Choice at the same CLO level):	12x3=36
Total	: 60 Marks

ESE Question Paper Pattern

Core and Allied courses 5 x 20 = 100 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 6 Marks (Internal Choice at the same CLO level):	6 x 5 = 30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level):	12x5=60
Total	:100 Marks

ESE Question Paper Pattern: (Accounts Paper) 5 x 20 = 100 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 6 Marks	: 6 x 5 =30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level):	12x5=60
Total	: 100 Marks

Skill Based Subject: 100 Marks

Test 1 (Theory / Practical)	: 50 marks
Test 2 (Theory / Practical / Project)	: 50 marks

Total : 100 Marks

Departments can plan the above pattern according to their course as Test 1 & 2- Theory / one theory and one practical / both as practical / one theory or practical with one project.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	Credit
CM21C14	COST ACCOUNTING	CORE	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 Costof Products and Services
- To Facilitate Managerial Decision Making Process

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

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

Unit II (18 Hrs)

Materials – Purchasing of Materials, *** Procedure and Documentation Involved in Purchasing*** – Requisitioning for Stores – ***Techniques of Materials Control*** -

Maximum, Minimum & Re-ordering Levels – Economic Order Quantity – Perpetual Inventory. Methods of Valuing Material Issues - FIFO, LIFO, Simple and Weighted Average methods.

Unit III (18 Hrs)

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

Unit IV (18 Hrs)

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

Unit V (17 Hrs)

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

Distribution of Marks: Theory 20% and Problems 80%

Text Book

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

Books for Reference:

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

Pedogogy

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

Skill Components

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21C15	RISK MODELS	CORE	88	2	-	5

Preamble

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

Prerequisite

- Basic knowledge in solving decision problems.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium;L-Low

Syllabus

UNIT I (DL 17Hrs)

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

UNIT II (DL 17 Hrs)

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

UNIT III (DL 18Hrs)

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

UNIT IV (DL 18Hrs)

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

UNIT V (DL 18 Hrs)

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

*Self Study

Text Book

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

Reference Books

S.No	Author	Title of the book	Publishers	Year of Publication
1.	NewtonL_ Bowers HansU_ Gerber _James C Hickman DoneldA James and cecilJ Nesbitt	Risk Theory	Society of Actuaries, USA	
2.	Shailaja R Deshmukh	Actuarial Statistics- An introduction using R, (2009).	University Press	2009
3	Hossack,Ian B,pollard, John_H, Zerhwirth,Benjauin	Introductory statistics with application in General Insurance-	2 nd EditionCambrdgeUniversity press.	

Skill Component

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

Pedagogy

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

Course Designers

1. Dr.G.Rekha, Assistant Professor
2. Mrs.M.Shobana Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21C16	LIFE CONTINGENCIES II	Core	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in concept of Life Contingencies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the concepts of premium, reserves and functions involving two lives.	K1
CLO2	Understand the calculation of reserves, policy values and mortality profits	K2
CLO3	Apply contingent valuation concepts to practical situations	K3
CLO4	Analyze and use technical skills to practical valuation problems in the life insurance and annuity markets	K4

Mapping with Programme Learning Outcomes

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

S-Strong M-Medium L-Low

Syllabus

UNIT I (DL 15Hrs)

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

UNIT II (DL 14Hrs)

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

UNIT III (DL 14Hrs)

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

UNIT IV (DL 15Hrs)

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

UNIT V (DL 15Hrs)

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

*Self Study

NOTE: No derivations. Only problems

Text Books

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

Reference Books:

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

Skill Components

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM21C17	BUSINESS ECONOMICS	CORE	73	2	-	4

Preamble

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

Prerequisite

- Basic knowledge in Economics.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 14 HRS)

Business Economics: Meaning- definitions- characteristics - distinction between business economics and economics-scope of business economics -**uses/objectives of business economics- role and responsibilities of business economist.**

UNIT II (DL 15HRS)

Theory of Demand and Analysis: Demand-Types of demand-extension and contraction of demand-demand determinants-law of demand-exceptions-elasticity of demand **price elasticity of demand-types of price elasticity of demand-factors determining price elasticity of demand-measurement of price elasticity of demand-Business applications of price elasticity of demand-Concepts of income and cross elasticity of demand.**

UNIT III (DL 15hrs)

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

UNIT-IV(DL 15 hrs)

Market Structure: Classification of market-**Perfect Competition-Monopoly –**

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

UNIT-V (DL 14 Hrs)

Money market and money supply: **Supply of money-demand for money**-Keynes three reasons for holding money-interest rates-factors affecting interest rate-**IS-LM model-equilibrium-shifts in IS-LM curves**.-Inflation-demand pull inflation-cost push inflation-**Phillips curve**.

***Self study**

Text Books

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

Books for Reference:

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	Shankaran.S	Business Economics	Margham Publications Ch-17	2016

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C16/ BP21E03	BUSINESS TAXATON	ELECTIVE	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 impacton business decision-making

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcome

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; L-Low

Syllabus

Unit I (14Hrs)

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

Unit II (14Hrs)

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

Unit III (15 Hrs)

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

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

Unit IV (15 Hrs)

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

Computation of taxable value and tax liability.

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

Unit V (15 Hrs)

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

Text Book

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

Reference Books

Sl.No	Author Name	Title of the book	Publisher	Year and edition
1	Dr. Vinod K. Singhania and KapilSinghania	Direct Tax Law and Practice	Taxmann Publication	2018 Edition
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	Sahitya Bhavan Publication.	2018
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2018
5	V.S. Datey	All About GST	Taxmann Publication	2018
6	V.S. Datey	Indirect Taxes Law and Practice	Taxmann Publication	2018
7	V.S. Datey	GST Law and Practice with Customs and FTP	Taxmann Publication	2018
8	K.M Bansal	GST and Customs Law	Taxmann Publication	2018
9	Dr. Vinod K. Singhania and Monica Singhania	Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom	Taxmann publication	2018

		Duty/ CST		
10	Dr. Vinod K.	Student's guide	Taxmann publication	2018
	Singhania and Monica Singhania	toIncome Tax with Problems and Solution,		
11	Dr. Mehrotra and Dr. Goyal	Income Tax Law andPractice	SahityaBhavan Publication	2018
12	DinakarPagare	Law and Practice ofIncome Tax	Sultan Chand and sons	2018
13	B.B. Lal and N. Vashisht	Income Tax Law andPractice	I.K. International Publishing House Pvt. Ltd	2018
14	Mahesh Chandra	Income Tax Law andPractice	Pragati Publication	2018
15	V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri	Income Tax Law andPractice	Kalyani Publication s	2018

Pedogogy

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

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.

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21E04	INVESTMENT BANKING OPERATIONS	ELECTIVE	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; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (15 Hrs)

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

Text Book

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

Books for Reference

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

Pedogogy

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

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS21E05	STRATEGIC MANAGEMENT	ELECTIVE	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

Syllabus

UNIT I (14 Hrs)

Strategic Planning and Strategic Management: Strategic, Operational and Tactical Planning
Evolution of Strategic Planning – **Level of Strategic planning – Elements of Strategy. Strategic**

Management Process - Mission & Vision of the firm – Hierarchy of strategic Intent – Critical Success Factors.

UNIT II (14 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 (14 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.**

***Self Study**

Text Book

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

Reference Books

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

Pedagogy

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

Skill Components

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

Course Designers:

1. Mrs.M.Shobana, Assistant Professor
2. Ms.A.Divya, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21SBP3	PYTHON FOR ACCOUNTING	Practical	-	4	41	3

Preamble

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

Prerequisite

- Basic accounting Knowledge required

Course Learning Outcome

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

List of Programmes

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

Course Designers

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

ADVANCED LEARNERS PAPER -(SELF STUDY)

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credits
AM20AC3	REINSURANCE AND INSURANCE MARKETING	ALC	-	-	-	5

Objectives

- To understand the concept of Reinsurance and its clauses

Syllabus

UNIT I

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

UNIT II

Setting Retention – Reinsurance Program Design – Negotiation and Placement of Reinsurance–Reinsurance Clauses

UNIT III

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

UNIT IV

Insurance marketing–service marketing–market research–insurance market–intermediaries–marketing program

UNIT V

Principle of Ratemaking–Data Required For Rate Making–Premium Loss and Expense Reserve–Insurance Model–Application of Models

Text Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1.	-	Insurance Marketing	ICFAI Publishers	-
2.	-	Reinsurance– III	Mumbai	-

Reference Books:

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

Course Designers

1. Ms.M.Janci Jenithai, Assistant Professor
2. Mrs. M.Shobana Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credits
AM20AC4	SERVICE MARKETING	ALC	-	-	-	5

Objectives

To familiar with the concept of service marketing and its importance

Syllabus

UNIT I

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

UNIT II

Analyzing marketing opportunities, Selecting target market, Developing the service marketing mix, Managing and Controlling marketing effort.

UNIT III

SERVQUAL Model-Dimensions of SERVQUAL model- Introduction - Buyer characteristics: Cultural Factors, Social Factors, Personal Factors, and Psychological Factors

UNIT IV

Consumers in Service Industry-Banking and Insurance, Healthcare & Medical, Travel & Tourism, Educational –Entertainment services.

UNIT V

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

Text Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1.	Vasanti Venugopalan and Raghu V.N.,	Services Marketing	Himalaya Publishing House	2019

Reference Books:

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

Course Designers

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