PSGR Krishnammal College for Women

BACHELOR OF COMMERCE WITH ACTUARIAL MANAGEMENT

PROGRAMME CODE: AM

CHOICE BASED CREDIT SYSTEM (CBCS) &

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

SCHEME OF EXAMINATION & SYLLABUS

(w.e.f 2026 – 27 onwards)

REGULATIONS 2026

UNDERGRADUATE PROGRAMMES

(d) Qualification Descriptors

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

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

Graduates are expected to demonstrate:

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

(b) Graduate Attributes (Gas)

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

I Gas – Written Measured

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

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

(d) Gas – Performance based

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

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

Department of B.Com (Actuarial Management)

Vision

- To empower women with commerce education integrated with actuarial science, fostering analytical thinking and professional competence in insurance, finance, and risk management to address real-world financial challenges ethically and responsibly in the global economy.

Mission

- To provide a strong foundation in commerce, actuarial science, and financial management.
- To develop quantitative, statistical and analytical competencies essential for actuarial analysis and decision-making.
- To impart practical exposure to financial mathematics, insurance operations and risk assessment through industry-oriented learning.
- To foster professional competence, research aptitude and ethical responsibility among students for careers in actuaries.

Bachelor of Commerce with Actuarial Management

Programme Objectives, Outcomes and Mapping

Programme Educational Objectives (PEOs)

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

PEO1: Graduates will establish successful careers in actuarial science, insurance, risk management, and financial services by applying strong analytical abilities, quantitative reasoning, and professional competence in addressing financial risks and uncertainties.

PEO2: Graduates will pursue higher education, actuarial professional qualifications, and continuous learning to adapt to evolving global financial systems, emerging risks, and technological advancements in actuarial and financial domains.

PEO3: Graduates will demonstrate ethical responsibility, integrity, and professional judgment while contributing to transparent, accountable, and sustainable financial and insurance practices.

PEO4: Graduates will contribute to society by promoting financial security, risk awareness, and inclusive insurance solutions that support economic stability and empower individuals and communities.

PEO5: Graduates will exhibit leadership, innovation, and entrepreneurial capabilities in actuarial and financial fields while engaging in research and socially responsible initiatives that support sustainable development and inclusive growth.

Programme Learning Outcomes (PLOs)

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

PLO1: Apply concepts and principles of commerce, actuarial science, insurance, and financial management in analysing financial risks and insurance operations.

PLO2: Analyse financial data, probability models, and risk variables using quantitative and statistical techniques relevant to actuarial decision-making.

PLO3: Evaluate insurance products, pension schemes, and risk management strategies to support sound financial and actuarial decisions.

PLO4: Use digital tools, actuarial software, and data analytics platforms to manage and interpret financial and risk-related data.

PLO5: Conduct basic actuarial or financial research by collecting, analysing, and interpreting quantitative data related to insurance, finance, or risk management.

PLO6: Communicate actuarial concepts, financial insights, and risk assessments effectively through written reports, presentations, and professional discussions.

PLO7: Demonstrate teamwork and collaborative skills while participating in actuarial projects, case analyses, internships, and professional tasks.

PLO8: Demonstrate ethical reasoning, professional integrity, and responsible decision-making in actuarial and financial practices.

PLO9: Design innovative financial or actuarial solutions addressing insurance inclusion, risk mitigation, or emerging financial challenges.

PLO10: Engage in self-directed learning and professional development to pursue actuarial certifications and adapt to evolving financial and risk environments.

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

PLO No	Programme Learning Outcome	Bloom's Level	Assessment Methods	Mapped Gas
PLO1	Apply concepts and principles of commerce, actuarial science, insurance, and financial management in analysing financial risks and insurance operations.	K3	CIA, ESE, Case Study	GA1, GA5
PLO2	Analyse financial data, probability models, and risk variables using quantitative and statistical techniques relevant to actuarial decision-making.	K4	CIA, Practical, Case Study	GA3, GA5
PLO3	Evaluate insurance products, pension schemes, and risk management strategies to support sound financial and actuarial decisions.	K5	CIA, Project, Viva	GA4, GA5
PLO4	Use digital tools, actuarial software, and data analytics platforms to manage and interpret financial and risk-related data.	K3	Practical, Project, Internship	GA10, GA1
PLO5	Conduct basic actuarial or financial research by collecting, analysing, and interpreting quantitative data related to insurance, finance, or risk management.	K4	Project, Seminar, Viva	GA6, GA8
PLO6	Communicate actuarial concepts, financial insights, and risk assessments effectively through written reports, presentations, and professional discussions.	K3	Seminar, Viva, Project	GA2
PLO7	Demonstrate teamwork and collaborative skills while participating in actuarial projects, case analyses, internships, and professional tasks.	K3	Internship, Project, Field Work	GA7, GA12
PLO8	Demonstrate ethical reasoning, professional integrity, and responsible decision-making in actuarial and financial practices.	K5	Case Study, Viva, CIA	GA13, GA9
PLO9	Design innovative financial or actuarial solutions addressing insurance inclusion, risk mitigation, or emerging financial challenges.	K6	Project, Seminar, Internship	GA14, GA4
PLO10	Engage in self-directed learning and professional development to pursue actuarial certifications and adapt to evolving financial and risk environments.	K5	Seminar, Internship, Viva	GA11, GA15

Programme Specific Outcomes (PSOs)

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

PSO1: Apply actuarial and financial mathematics techniques to compute time value of money, annuities, and actuarial valuations relevant to insurance and financial decision-making.

PSO2: Analyse statistical data, probability distributions, and risk models to estimate uncertainties and support actuarial risk assessment.

PSO3: Evaluate insurance operations, underwriting practices, and risk management strategies to support effective insurance and financial service delivery.

PSO4: Apply financial management, taxation, and accounting principles to assess financial performance and support actuarial and business decision-making.

PSO5: Use digital analytics tools and statistical software to process, visualize, and interpret actuarial and financial data for decision support.

PSO6: Conduct actuarial analysis and applied research on insurance risks, life contingencies, and financial protection mechanisms through projects and institutional training.

PSO Alignment with Core Courses and Skill Competencies

PSO No	Programme Specific Outcome	Supporting Core Courses	Skill Competencies
PSO1	Apply actuarial mathematics and financial mathematics techniques to compute time value of money, annuities, and actuarial valuations relevant to insurance and financial decision-making.	Actuarial Mathematics, Financial Mathematics I, Financial Mathematics II, Life Contingencies I	Progression from fundamental actuarial mathematics to actuarial valuation concepts used in insurance calculations.
PSO2	Analyse statistical data, probability distributions, and risk models to estimate uncertainties and support actuarial risk assessment.	Basics of Mathematical Statistics, Actuarial Statistics I, Actuarial Statistics II, Risk Models	Develops quantitative analytical competency for actuarial risk evaluation and modelling.
PSO3	Evaluate insurance operations, underwriting practices, and risk management strategies to support efficient insurance and financial service delivery.	Principles and Practice of Insurance, General Insurance, Financial Risk Management, Underwriting and Claims Management	Builds expertise in insurance operations and risk management in financial services.
PSO4	Apply actuarial and financial analytical tools to assess financial performance, taxation impact, and business financial decisions.	Business Finance, Management Accounting, Direct Taxation, Business Taxation	Integrates actuarial perspective with financial management and taxation for business decisions.
PSO5	Use digital analytics tools and statistical software to process, visualize, and interpret actuarial and financial data for decision support.	Financial Data Visualization using Power BI – Practical I, Statistical Package – Practical II, Python for Accounting – Practical III	Focuses on actuarial data analytics and technology-enabled financial analysis skills.
PSO6	Conduct actuarial analysis and applied research on insurance risks, life contingencies, and financial protection mechanisms through projects and institutional training.	Life Contingencies II, Project and Viva-voce, Institutional Training, Risk Models	Emphasizes applied actuarial research, practical exposure, and professional competency development.

SCHEME OF EXAMINATION

Sem	Part	Course Code	Course Title	Course Type	Hours /Week	Credits	Examination			
							Duration in Hours	Maximum Marks		
								CA	ESE	TOTAL
I	I	TAM2601A	Tamil Paper I	**AEC**	4	3	3	25	75	100
		HIN2601A	Hindi Paper I							
		FRE2601A	French Paper I							
	II	ENG2601A	English Paper I	**AEC**	4	3	3	25	75	100
	III	CM26C01	Core I - Principles of Accounting	**DSC**	5	3	3	25	75	100
		AM26C02	Core II - Actuarial Mathematics	**DSC**	5	3	3	25	75	100
		CM26C03	Core III - Business Management and Ethics	**DSC**	5	3	3	25	75	100
		AM26A01	Generic Elective I: Principles of Marketing (OR)	**MDC**	**5**	4	3	25	75	100
		AM26A02	Generic Elective I: Financial Services and Bancassurance							
	IV	NME26B1	Basic Tamil I	**AEC**	2	2	-	100*		100
		NME26A1	Advanced Tamil I							
		NME26ES	Introduction to Entrepreneurship	**VAC**						
I - II	VI	NM26GAW	General Awareness	**VAC**	SS	-	-	-	-	-
I – II		COM26SER	Community Services 30 Hours		-	-	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester I Total					**30**	**21**				**700**
II	I	TAM2602A	Tamil Paper II	**AEC**	4	3	3	25	75	100
		HIN2602A	Hindi Paper II							
		FRE2602A	French Paper II							
	II	ENG2602A	English Paper II	**AEC**	4	3	3	25	75	100
	III	CM26C04	Core IV - Financial Accounting	**DSC**	5	3	3	25	75	100
		AM26C05	Core V - Principles and Practice of Insurance	**DSC**	5	3	3	25	75	100

		AM26C06	Core VI - Basics of Mathematical Statistics	**DSC**	5	3	3	25	75	100
		AM26A03	Generic Elective II: Business Communication (OR)	MDC	5	4	3	25	75	100
		AM26A04	Generic Elective II: Legal and Regulatory Framework of Financial Market							
	IV	NME26B2	Basic Tamil II	**AEC**	2[€]	Gr.		100*	-	100[€]
		NME26A2	Advanced Tamil II							
		NM26UHR	Universal Human Values and Human Rights	**VAC**	2	2	-	100*	-	100
I - II	VI	NM26GAW	General Awareness	**VAC**	SS	Gr.	-	100*		100[€]
I - II		COM26SER	Community Services 30 Hours	**VAC**	-	St.	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester II Total					**30**	**21**				**700**
III	I	TAM2603A	Tamil Paper III	**AEC**	4	3	3	25	75	100
		HIN2603A	Hindi Paper III							
		FRE2603A	French Paper III							
	II	ENG2603A	English Paper III	**AEC**	4	3	3	25	75	100
	III	AM26C07	Core VII – Financial Mathematics I	**DSC**	6	4	3	25	75	100
		AM26C08	Core VIII – General Insurance	**DSC**	6	4	3	25	75	100
		CM26CP1	Core Practical I - Statistical Package	**DSC**	2	1	3	25	75	100
		AM26A05	Generic Elective III: Actuarial Statistics I (OR)	**MDC**	5	4	3	25	75	100
		AM26A06	Operations Research							
	IV	NM26DRM	Disaster Risk Reduction and Management	SEC	3	3	-	**100***	-	**100**
		NM26HAW	Health and Wellness[€]	VAC		1	-	**100***	-	**100**
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester III Total					**30**	**23**				**800**

IV	I	TAM2604A	Tamil Paper IV	**AEC**	4	3	3	25	75	100
		HIN2604A	Hindi Paper IV							
		FRE2604A	French Paper IV							
	II	ENG2604A	English Paper IV	**AEC**	4	3	3	25	75	100
	III	AM26C09	Core IX – Financial Mathematics II	**DSC**	7	5	3	25	75	100
		CM26C10	Core X – Business Finance	**DSC**	5	4	3	25	75	100
		AM26A07 /	Generic Elective IV: Actuarial Statistics II (OR)	**MDC**	5	4	3	25	75	100
		AM26A08	Generic Elective IV: Financial Risk Management							
	IV	AM26SECE	Digital Transformations in Insurance Services	**SEC**	3	3	-	100*	-	100
		NM26EII	Entrepreneurship and Innovation (IgniteX)	**VAC**	2	2	-	100*	-	100
		NM26EVS	Environmental Studies		SS	Gr.	-	100*	-	100[€]
	V	26COACT	Co-Curricular Activities		-	1	-	100*	-	100
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester IV Total					**30**	**25**				**800**
V	III	CM26C11	Core XI-Management Accounting	**DSC**	5	4	3	25	75	100
		CM26C12	Core XII-Direct Taxation	**DSC**	6	4	3	25	75	100
		AM26C13	Core XIII-Life Contingencies I	**DSC**	5	4	3	25	75	100
		CM26E01	Elective I: Financial Markets and Services (OR)	**DSE**	5	5	3	25	75	100
		FS26E01	Elective I: Research Methodology (OR)							
		CM26E03	Elective I: Performance Management							
		AM26PROJ	Project and Viva-voce	**DSE**	4	4	-	25	75	100

		FS26SEP1	Financial Data Visualization Using Power BI - Practical I	**SEC**	3	3	-	100*	-	100
		AM26AC1	Advance Learner Course I: Underwriting and Claims Management (OR)	**ACC**	SS	5^		25	75	100^
		AM26AC2	Advance Learner Course I: Business Law							
		NM26CS1	Cyber Security I	**VAC**	2	Gr.	-	100*	-	100€
		AM26INST	Field work/ Institutional Training (21 Days)		-	2	-	100*	-	100
	VI	AM26COM	Comprehensive Examination	**DSC**	-	Gr.	-	100*	-	100€
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	Cr. ^ /St.	-	-	-	-
Semester V			**Total**		**30**	**26**				**700**
VI	III	CM26C14	Paper XIV–Cost Accounting	**DSC**	6	4	3	25	75	100
		AM26C15	Paper XV– Risk Models	**DSC**	5	4	3	25	75	100
		CM26C16	Paper XVI- Business Taxation	**DSC**	6	4	3	25	75	100
		AM26C17	Paper XVII- Life Contingencies II	**DSC**	5	4	3	25	75	100
		CM26E04	Elective II: Investment Banking Operations (OR)	**DSE**	5	5	3	25	75	100
		AM26E01	Elective II: Business Economics (OR)							
		AM26E02	Elective II: Banking Law and Practice							
	IV	CM26SEP2	Python for Accounting – Practical - II	**SEC**	3	3	-	100*	-	100
		AM26AC3	Advance Learner Course II: Service Marketing **(OR)**							

	III	AM26AC4	Advance Learner Course II: Auditing & Corporate Governance	**ACC**	SS	5^	3	25	75	100^
Semester VI Total					**30**	**24**				**600**
I - VI	**Total**					**140 + Additional Credits**				**4300 + Marks for Additional Credit Courses**

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

Symbols and Notations

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

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

Assessment and Evaluation Framework

Continuous Internal Assessment (CIA) – 25%

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

End Semester Examination (ESE) – 75%

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

Assessment Components Aligned with Blooms Levels

EXAMINATION SYSTEM

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

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

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

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

B. Continuous Internal Assessment CA

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

<u>Undergraduate Programmes</u>

a. Theory

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

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

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

b. Practical

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

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

c. Skill Enhancement Courses

Theory courses

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

Practical Courses

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

Theory and Practical

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

Theory and Project

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

d. Project: Individual / Group Project

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

Continuous Internal Assessment (CA)

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

End semester examination

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

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

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

f. Entrepreneurship and Innovation (IgniteX)

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

g. Advanced Tamil & Basic Tamil

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

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

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

i. *Field Work / Institutional Training*:

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

j. Advance learner Course:

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

C. Schedule for CA Tests

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

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

UG : Language, English, Core, Elective, Allied, ALC, Basic Tamil and Advanced Tamil - (First 3 Units)

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

Skill Enhancement Courses - UG

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

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

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

Description	**Marks**	**Number of questions in K level**					
Questions from each unit comprising of		**K1**	**K2**	**K3**	**K4**	**K5**	**K6**
One question with a weightage of 2 Marks	5 x 2 = 10	2	3				
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	5 x 5 =25			2	2	1	
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	5 x 8 =40			2	1	1	1
Total	**75 Marks**						

ESE Practical Pattern (UG)

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

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

Submission of Record note books for Practical Examinations

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

Rubrics for Assessments

Rubrics for Assessment

Standard 4-Level Performance Scale

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

1. Theory

End Semester Examination (ESE)

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

Continuous Internal Assessment (CIA)

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

2. Internal Components – Other Activities

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

3. Practical

Continuous Internal Assessment (CIA)

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

End Semester Practical Examination (ESE)

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

4. Projects

Continuous Internal Assessment (CIA)

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

End Semester Examination (ESE)

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

SYLLABUS

FIRST SEMESTER

COURSE CODE	COURSE TITLE	Hours			Credits
		Total	Lecture	Examination	
CM26C01	CORE I : PRINCIPLES OF ACCOUNTING	75	70	5	3

Preamble

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

Prerequisite

Basic knowledge of business transactions and arithmetic is essential.

Course Learning Outcomes (CLOs)

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

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

Unit-wise CLO Mapping

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

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

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

CORE I - PRINCIPLES OF ACCOUNTING - CM26C01 - 70 Hrs

Unit I **14 Hrs**

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

Unit II **14 Hrs**

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

Unit III **14 Hrs**

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

Unit IV **14 Hrs**

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

Unit V **14 Hrs**

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

*** Course Alignment with SDGs: 16**

*** 80 % Problems 20 % Theory**

Text Books

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

Reference Books

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

Related Online References

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

Skill Components

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

Pedagogy

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

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

Course Designers & Teaching–Learning Strategies

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

Course Content and Lecture Schedule

Module No	Topics	CLO Level	K Level	No. of Hours	Content Delivery Method	Learning Methods
			Unit I - 14 Hrs			
1	Basic Accounting Concepts and Conventions: Meaning, Objectives, and Terminology	CLO1 CLO2 CLO3	K1 K2 K3	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
2	Accounting Conventions and Principles with Practical Illustrations	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
3	Journal: Meaning, Format, Recording of Business Transactions	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Demonstration & Numerical problem-solving exercises	Problem Based Learning

4	Ledger Posting and Preparation of Ledger Accounts	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Demonstration Numerical problem-solving exercises	Problem Based Learning
5	Subsidiary Books: Types, Purpose, and Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
6	Trial Balance: Objectives, Preparation, and Error Identification	CLO1 CLO2	K1 K2	1	Numerical problem-solving exercises	Problem Based Learning
7	Accounting Standards: Disclosure of Accounting Policies (AS1) and Revenue Recognition (AS9)	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	1	Case Discussion, Peer learning activities	Experiential Learning
8	Capital and Revenue Expenditure and Receipts with Examples	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
9	Final Accounts of Sole Trading Concern – Trading Account Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
10	Profit and Loss Account and Balance Sheet with Adjustments	CLO1 CLO2 CLO3 CLO4	K1 K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning
11	Comprehensive Problem on Final Accounts Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Numerical problem-solving exercises	Problem Based Learning
Unit II - 14 Hrs						

12	Classification of Errors and Identification of Accounting Errors	CLO1, CLO2 CLO3	K1, K2, K3,	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
13	Rectification of Errors and Preparation of Suspense Account	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	2	Numerical problem-solving exercises	Problem Based Learning
14	Practical Problems on Rectification of Errors and Suspense Account	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
15	Bank Reconciliation Statement – Need and Preparation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Numerical problem-solving exercises	Problem Based Learning
16	Practical Problems on Bank Reconciliation Statement	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
17	Average Due Date – Determination of due date-Basis for Calculation of Interest and drawings of partners	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	1	Numerical problem-solving exercises	Problem Based Learning
18	Bills of Exchange – Meaning, Parties, Specimen and Accounting Entries	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
19	Bills of Exchange Transactions – Discounting, Endorsement, Collection, Noting	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
20	Renewal and Retirement of Bills under Rebate (Trade Bills)	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	1	Numerical problem-solving exercises	Problem Based Learning

21	Case-based Analysis of Bills of Exchange Transactions	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	1	Case Discussion	Experiential Learning
Unit III - 14 Hrs						
22	Accounting for Incomplete Records-Single Entry system – Meaning, Features, and Limitations	CLO1 CLO2 CLO3	K1 K2 K3	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
23	Difference between Incomplete records and Double Entry System	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
24	Methods of Calculation of Profit under Single Entry System	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
25	Statement of Affairs Method – Preparation and Interpretation	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
26	Conversion Method – Preparation of Final Accounts from Conversion Method	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
27	Practical Problems on Conversion Method	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
28	Joint Venture – Meaning, Features, and Accounting Treatment (AS 27)	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	1	Lecture - Chalk and Talk, PowerPoint presentations	Participatory Learning
29	Joint Venture	CLO1,	K1,	2	Numerical	Problem Based

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

	Accounting Standards (AS 6)	CLO3 CLO4	K3 K4		PowerPoint presentations	
39	Straight Line Method – Concept and Practical Problems	CLO1 CLO2 CLO3 CLO4 CLO5 CLO6	K1 K2 K3 K4 K5 K6	2	Numerical problem-solving exercises	Problem Based Learning
40	Diminishing Balance Method – Calculation and Accounting Entries	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
41	Conversion Method and Annuity Method of Depreciation	CLO3 CLO4 CLO5	K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
42	Revaluation Method – Accounting Treatment and Analysis	CLO3 CLO4 CLO5	K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning
43	Comparative Analysis of Depreciation Methods	CLO1, CLO2 CLO3 CLO4	K1, K2 K3 K4	2	Case Discussion Peer learning activities	Experiential Learning
44	Comprehensive Depreciation Problems and Preparation of Depreciation Accounts	CLO1 CLO2 CLO3 CLO4 CLO5	K1 K2 K3 K4 K5	2	Numerical problem-solving exercises	Problem Based Learning

<table>
<tr><th rowspan="2">COURSE CODE</th><th rowspan="2">COURSE TITLE</th><th colspan="3">HOURS</th><th rowspan="2">CREDIT</th></tr>
<tr><th>Total</th><th>Lecture</th><th>Examination</th></tr>
<tr><td>AM26C02</td><td>CORE II - ACTUARIAL MATHEMATICS</td><td>75</td><td>70</td><td>5</td><td>3</td></tr>
</table>

Preamble

- Introduces the mathematical foundations required for actuarial science and financial risk analysis.
- It develops quantitative skills through the study of algebra, functions, vectors, matrices, calculus, and differential equations.
- The course equips students with mathematical techniques necessary for modelling financial and actuarial problems. Emphasis is placed on analytical reasoning and problem-solving relevant to actuarial computations.

Prerequisite

- Basic knowledge of higher secondary mathematics, including algebra, functions, and elementary calculus.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Identify and recall mathematical functions, algebraic expressions, matrices, and calculus concepts used in actuarial mathematics.	K1
CLO2	Explain mathematical concepts such as algebraic equations, vectors, matrices, and calculus used in actuarial and financial computations.	K2
CLO3	Apply algebraic methods, matrices, and differentiation techniques to solve quantitative problems relevant to actuarial analysis.	K3
CLO4	Analyse mathematical models involving vectors, matrices, and calculus to interpret relationships in actuarial and financial problems.	K4
CLO5	Evaluate solutions of mathematical models involving optimization, integration, and differential equations for actuarial problem contexts.	K5
CLO6	Formulate mathematical approaches or solution strategies for complex actuarial and financial problems using calculus and algebraic techniques.	K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Mathematical constants and standard functions: Standard functions and graphs- Exponential function- Log function	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Algebra: Algebraic expressions: Indices- Logarithms- Fractions. Quadratic equations: Solution by factorization- Solution by completing the square- Solution by formula.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit III	Basics of Vectors-Notation and arithmetic- Magnitude- Scalar product. Matrices- Basic arithmetic- Multiplication- Determinants- Inverses	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Differentiation: - Limits: Limits and Continuity - Limits of Functions-Continuity and differentiability- Standard Differentiation Techniques	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Integration: Integrals- Integration of standard functions- Integration by inspection, partial fractions, substitution (change of variable) and parts.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

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

CORE II - ACTUARIAL MATHEMATICS - AM26C02 - 70 HRS

UNIT 1 **14 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- (ActEd Problems only)

UNIT II **14 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- (ActEd Problems only)

UNIT III **14 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- (ActEd Problems only)

UNIT IV **14 Hrs**

Differentiation: - Limits: Limits and Continuity - Limits of functions-Continuity and differentiability- Standard Differentiation Techniques- The order notation- Supremums and infimums. Differentiation- Differentiation of standard functions- Products and quotients- Chain rule- Higher order derivatives. Stationary points: Maxima, minima and points of inflexion- Partial differentiation- Multivariable Optimization - (ActEd Problems only)

UNIT V **14 Hrs**

Integration: Integrals- Integration of standard functions- Integration by inspection, partial fractions, substitution (change of variable) and parts. Differential equations: Solution by direct integration- Solution by separation of variables- Solution by integrating factor. (ActEd Problems only)

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

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	-	ActEd Study Materials (FAC 1 P C 1 13)	The Actuarial Education Company	2013 and 1st Edn
	Chapters : 3,4,5 (5-8),6,7,8			

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	S. Narayanan	Ancillary Mathematics Volume 1	S.Viswanathan Publishers	2015 and 1st Edn
2.	Narayanan and T.K.Manicavachagom Pillay	Calculus - Volume I	Printers and Publishers Pvt. Ltd. 1 Chennai, 2004	2016 and 2nd Edn

Related Online References

- **https://www.acted.co.uk/asset/Docs/2024/Study%20Guide/CM1%20Study%20Guide%202024.pdf**
- **https://www.actuariesindia.org/actuarial-exams/core-principles**
- **https://math.libretexts.org/Courses/Monroe_Community_College/MTH_165_College_Algebra_MTH_175_Precalculus/04%3A_Exponential_and_Logarithmic_Functions/4.06%3A_Exponential_and_Logarithmic_Equations**

Skill Components

- To Interpret mathematical functions, limits, and optimization methods to support actuarial problem-solving.
- Apply differentiation and integration to analyse rates of change and solve optimization problems.
- To Perform calculations and interpret results to support risk analysis and actuarial decision-making.
- To implement algebraic concepts such as equations, inequalities, and progressions to solve quantitative actuarial and financial problems.

Pedagogy

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

Course Designers & Teaching Learning Strategies

Course Code & Title	**AM26C02, Core II: Actuarial Mathematics**
Course Designers	Dr.M.Shobana, Dr.D.Sreemathi
Teaching - Learning Strategies	Participatory Learning : 20 %
	Experiential Learning : 30 %
	Problem-based Learning : 50 %

Course Content and Presentation Schedule

Module No.	Topics	CLO Level	K Level	No. of Hrs.	Content Delivery Methods	Learning Methods
			Unit – I 14 Hrs			
1	**Mathematical constants and standard functions**	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – Chalk and Talk	Problem Based Learning

2	Standard functions	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – PPT	Participatory Learning
3	Graphs	CLO1, CLO2, CLO3,	K1, K2, K3	1	Seminar – PPT	Experiential Learning
4	Exponential function-	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – Chalk and Talk / PPT	Problem based Learning
5	Log function-	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – Chalk and Talk, PPT	Experiential Learning
6	Powers of x	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – Chalk and Talk	Problem based Learning
7	Transformations	CLO1, CLO2, CLO3	K1, K2, K3	1	PPT	Participatory Learning
8	Other functions: Modulus function	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	1	PPT	Participatory Learning
9	Integer part	CLO1, CLO2, CLO3, CLO4	K1 K2, K3, K4	1	PPT / Quiz	Experiential Learning
10	Max and min-	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Lecture – Chalk and Talk,	Problem based Learning
11	Factorial and gamma functions:	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	2	Lecture – Chalk and Talk	Participatory learning
12	Factorial notation- (ActEd Problems only)	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	2	Videos/OER	Experiential learning
Unit II - 14 Hrs						
13	**Algebra:** Algebraic expressions – Indices	CLO1, CLO2,	K1, K2,	2	Lecture – Chalk and Talk, PPT	Problem based Learning

14	Logarithms	CLO1, CLO2, CLO3	K1, K2, K3,	1	Lecture – Chalk and Talk	Experiential learning
15	Fractions.	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – Chalk and Talk	Participatory Learning
16	Quadratic equations:	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – PPT	Participatory Learning
17	Solution by factorization	CLO1, CLO2, CLO3,	K1, K2, K3	1	PPT/Videos	Experiential learning
18	Solution by completing the square-	CLO1, CLO2, CLO3,	K1, K2, K3	1	Videos/OER	Participatory learning
19	Solution by formula.	CLO1, CLO2, CLO3, CLO4,	K1 K2, K3, K4	1	Lecture – Chalk and Talk	Problem based learning
20	Simultaneous equations- Inequalities-	CLO1, CLO2, CLO3, CLO4	K1 K2, K3, K4	1	Videos	Experiential Learning
21	Arithmetic-geometric mean inequality	CLO1, CLO2, CLO3, CLO4	K1 K2, K3, K4	1	Lecture – Chalk and Talk,	Experiential learning
22	Sums and products.	CLO1, CLO2, CLO3, CLO4	K1 K2, K3, K4	1	Lecture – Chalk and Talk	Problem based learning
23	Arithmetic and geometric progressions: Formulae	CLO1, CLO2, CLO3, CLO4 CLO5	K1 K2, K3, K4 K5	1	Lecture – Chalk and Talk	Participatory learning
24	Convergence.	CLO1, CLO2, CLO3, CLO4 CLO5,	K1 K2, K3, K4 K5	1	Lecture – PPT	Experiential learning
25	Standard summations- (ActEd Problems only)	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture – Chalk and Talk	Problem based learning

Unit - III - 14 Hrs						
26	**Basics of Vectors-**	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – PPT/video	Problem- based learning
27	Notation and arithmetic	CLO1, CLO2, CLO3,	K1, K2, K3	1	PPT/OER	Participatory learning
28	Magnitude- Scalar product	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – Chalk and Talk	Experiential learning
29	Matrices	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture- PPT/Video	Participatory Learning
30	Basic arithmetic - Inverses	CLO1, CLO2, CLO3,	K1, K2, K3	2	Lecture-PPT	Experiential learning
31	Simultaneous equations	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture- PPT	Experiential learning
32	Eigenvectors and eigenvalues	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture/Seminar	Participatory Learning
33	Complex numbers: Basic algebra	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture – PPT/video	Problem based learning
34	Argand diagrams	CLO1, CLO2, CLO3 CLO4	K1, K2, K3 K4	1	Lecture- PPT/Video	Participatory Learning
35	Euler's formula	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture - Chalk & Talk	Problem based learning
36	Solution of polynomial equations - (ActEd Problems only)	CLO1, CLO2, CLO3 CLO4, CLO5,	K1, K2, K3 K4, K5,	1	Lecture - Chalk & Talk	Experiential learning

		CLO6	K6			
Unit – IV - 14 Hrs						
37	**Differentiation**: - Limits Limits and Continuity	CLO1, CLO2,	K1, K2	2	Lecture – Chalk and Talk	Problem based learning
38	Limits of functions	CLO1, CLO2	K1, K2	1	Lecture – Chalk and Talk	Participatory learning
39	Continuity and differentiability	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – PPT	Problem based learning
40	Standard Differentiation Techniques-	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – PPT/video	Participatory learning
41	The order notation- Supremums and infimums	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	1	Lecture – OER	Experiential learning
42	Differentiation	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	1	Lecture – Chalk and Talk	Participatory learning
43	Differentiation of standard functions	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	1	Lecture – PPT/video	Experiential learning
44	Products and quotients-	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	1	Lecture – Chalk and Talk	Problem based learning
45	Chain rule- Higher order derivatives.	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture – PPT/video	Problem-based learning
46	Stationary points	CLO1, CLO2, CLO3 CLO4, CLO5,	K1, K2, K3 K4, K5,	1	Lecture – PPT/video	Participatory learning
47	Maxima, minima and points of inflexion	CLO1, CLO2, CLO3 CLO4,	K1, K2, K3 K4,	1	PPT	Experiential learning

		CLO5, CLO6	K5, K6			
48	Partial differentiation	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture – PPT/video	Experiential learning
49	Multivariable Optimization - (ActEd Problems only)	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	Lecture – Chalk and Talk	Problem based learning
Unit – V 14 Hrs						
50	**Integration**: Integrals	CLO1, CLO2,	K1, K2	1	Lecture-PPT/Video	Participatory Learning
51	Integration of standard functions	CLO1, CLO2,	K1, K2	2	Lecture – Chalk and Talk	Problem based learning
52	Integration by inspection	CLO1, CLO2, CLO3,	K1, K2, K3	2	Lecture – OER	Experiential learning
53	Partial fractions	CLO1, CLO2, CLO3,	K1, K2, K3	2	Lecture – Chalk and Talk	Participatory Learning
54	Substitution (change of variable) and parts.	CLO1, CLO2, CLO3,	K1, K2, K3	2	Lecture/Seminar	Experiential learning
55	Differential equations: Solution by direct integration	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture-PPT	Problem based Learning
56	Solution by separation of variables	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	PPT /Videos	Experiential learning
57	Solution by integrating factor. (ActEd Problems only)	CLO1, CLO2, CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	2	Lecture-PPT/Video	Problem based Learning

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

Preamble

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

Prerequisite

Basic Knowledge on Business Management

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4
CLO5	Evaluate the performance of Leaders, Employees and social responsibility initiatives in Business organisation	K5
CLO6	Design policies for planning, staffing, and ethical practices to be followed in business organisation for sustainable business practices.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit-wise CLO Mapping

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

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

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

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

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

Unit I **14 Hrs**

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

Unit II **14 Hrs**

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

Unit III **14 Hrs**

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

Unit IV **14 Hrs**

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

Unit V **14 Hrs**

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

Note: # Case study for Internals only.
*** Course Alignment with SDGs: 4 and 9**
Text Books

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

Reference Books

S.No	Authors	Title	Publisher	Year & Edition
1	Dinkar Pagre	Principles of Management	Sultan Chand & Sons	2020 reprint, and 8th Edn.
2	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing	2019 and 9th Edn.

			Co Ltd	
3	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2019 and 16th Edn.
4	Oliver Laasch	Principles of Business & Management: Practicing Ethics, Responsibility, Sustainability	SAGE Publications	2024 and 3rd Edn.
5	Christian U. Becker	Business Ethics	Routledge	2024 and 2nd Edn.

Related Online References

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

Skill components

- Preparation of different types of organisation charts.
- Assessing the performance of employee using 360-degree appraisal
- Demonstrate different leadership styles through role play.
- Study the ethical practices followed in the organization.
- Select any one company and prepare SWOT analysis.
- Prepare a report of CSR activities followed in an organisation

Pedagogy

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

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

Course Designers & Teaching–Learning Strategies

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

Course Content and Lecture Schedule

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

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

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

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

COURSE CODE	COURSE TITLE	HOURS			CREDIT
		Total	Lecture	Examination	
AM26A01	**GENERIC ELECTIVE I - PRINCIPLES OF MARKETING**	**75**	**70**	**5**	**4**

Preamble

- Introduces the fundamental concepts and practices of marketing with a focus on modern business environments and insurance markets.
- It examines market structures, consumer behaviour, segmentation strategies, and the marketing mix elements used to design effective marketing strategies.
- Explores contemporary marketing innovations including digital marketing, social media marketing, and green marketing. Special emphasis is given to insurance marketing, marketing ethics, and social responsibility.

Prerequisite

- Basic knowledge of business studies, commerce fundamentals and consumer markets.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Recall key concepts, terminology, and functions related to markets, marketing, consumer behaviour, and marketing mix.	K1
CLO2	Explain marketing concepts such as market segmentation, consumer buying behaviour, and marketing functions in business and insurance markets.	K2
CLO3	Apply marketing mix strategies including product, price, promotion, and distribution in solving basic marketing and insurance marketing situations.	K3
CLO4	Analyse consumer behaviour patterns, market segmentation strategies, and marketing innovations in different business contexts.	K4
CLO5	Evaluate marketing strategies, promotional techniques, and distribution channels for effectiveness in competitive and digital marketing environments.	K5
CLO6	Design suitable marketing strategies for products or insurance services by integrating marketing mix elements and digital marketing tools.	K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Meaning and Definition of Markets & Marketing - Classification of markets, Objectives - Difference between Selling and marketing – Approaches in Marketing – Evolution of Marketing Concept.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Functions of Marketing - Buying, Assembling and Selling – Transportation – Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI	CLO1, CLO2, CLO3, CLO4,CLO5, CLO6
Unit III	Marketing Mix: Definition and importance of the marketing mix - Evolution of the marketing mix concept - 4P's of Marketing Mix. Product Mix: Product Planning	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Promotion Mix: Advertising – Objectives – Functions – Advantages – Limitations – Types of Advertising. Personal Selling - Process of Personal Selling.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Social Responsibility and Marketing Ethics – Market Research – MIS and Marketing Regulation. Introduction to Insurance marketing .	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

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

GENERIC ELECTIVE I - PRINCIPLES OF MARKETING - AM26A01 – 70 HRS

UNIT I **14 Hrs**

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives - Difference between Selling and marketing – Approaches in Marketing – Evolution of Marketing Concept. Market Segmentation - Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic –Psychographic – Behavioural – Targeting, Positioning & Repositioning. Consumer Behaviour–Characteristics of buyer – Consumer Buying Decisions Process – Buying Motive.

UNIT II **14 Hrs**

Functions of Marketing - Buying, Assembling and Selling – Transportation – Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance - Need, Sources, and Role. Innovations in Modern Marketing - Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing –Niche Marketing - Green marketing –Referral marketing -Use of Plano gram in marketing.

UNIT III **14 Hrs**

Marketing Mix: Definition and importance of the marketing mix - Evolution of the marketing mix concept - 4P's of Marketing Mix. Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products – Branding - Meaning and importance of Branding Labelling – Functions and types of Labels. Packaging -objectives, types, and recent trends. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Kinds of Pricing.

UNIT IV **14 Hrs**

Promotion Mix: Advertising – Objectives – Functions – Advantages – Limitations – Types of Advertising. Personal Selling - Objectives and Features - Process of Personal Selling- Difference between Personal Selling and Advertising. Sales Promotion – Objectives – Factors influencing sales promotion – Types of sales promotion. Difference between Advertising and Sales promotion. Physical Distribution Mix: Channels of Distribution - Middlemen in Distribution-Wholesalers-Retailers - Functions -Selection of Distribution Channels - Recent trends in Distribution.

UNIT V **14 Hrs**

Social Responsibility and Marketing Ethics – Market Research – MIS and Marketing Regulation. Introduction to Insurance marketing – Importance – Elements– Types – Marketing Mix for Insurance - Life Insurance Marketing - Consumer behaviour in Insurance –Insurance channels and Strategies – Digital Marketing in Insurance - Challenges and Opportunities in Digital Marketing.

Course Alignment with SDGs: 4

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Pillai R.S &Bhagavathy.B	Modern marketing (Principles and Practices)	S.Chand &Co	2020 and 11th Edn
2.	Philip Kotler & GaryArmstrong	Principles of Marketing	Pearson EducationLtd	2021 and 8th Edn

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Dr.N.Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2019 and 9th Edn
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	2021 and 10th Edn

Related Online References

- **https://www.scribd.com/doc/316842226/Unit-2-Market-Segmentation**
- **http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf**
- **https://www.drnishikantjha.com/booksCollection/Basics%20of%20Marketing%20.pdf**

Skill Components

- Critically analyse the role of markets and marketing in economic development
- Analyse the consumer decision-making process, including post-purchase behaviour
- Awareness of emerging trends such as neuro marketing, green marketing, and niche marketing
- Identify challenges and opportunities in the evolving insurance landscape

Pedagogy

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

Course Designers & Teaching Learning Strategies

Course Code & Title	**AM26A01 Generic Elective I : Principles of Marketing**
Course Designers	Dr.B.Aryashree, Ms.M.S.Baveshree
Teaching–Learning Strategies	Participatory Learning : 60 %
	Experiential Learning : 10 %
	Problem-based Learning : 30 %

Course Content and Presentation Schedule

Module No.	Topics	CLO Level	K Level	No. of Hrs	Content Delivery Methods	Learning Methods
Unit I 14 Hrs						
1	Meaning and Definition of Markets & Marketing - Classification of markets, Objectives	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – Chalk and Talk	Participatory Learning
2	Difference between Selling and	CLO1,	K1,	1	PPT	Experiential

	marketing – Approaches in Marketing	CLO2, CLO3,	K2, K3			learning
3	Evolution of Marketing Concept. Market Segmentation	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Videos	Problem-based Learning
4	Meaning and definition – Benefits – Criteria for segmentation	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – Chalk and Talk, PPT	Participatory learning
5	Types of segmentation	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – Chalk and Talk, PPT	Participatory learning
6	Geographic – Demographic – Psychographic	CLO1, CLO2, CLO3	K1, K2, K3	2	PPT/ OER	Participatory learning
7	Behavioural – Targeting, Positioning & Repositioning	CLO1, CLO2, CLO3	K1, K2, K3	2	Lecture – PPT/video	Experiential learning
8	Consumer Behaviour– Characteristics of Buyer	CLO1, CLO2, CLO3 CLO4, CLO5 CLO6	K1, K2, K3 K4, K5 K6	2	Lecture – Chalk and Talk, PPT	Participatory learning
9	Consumer .Buying Decision Process and Buying Motive	CLO1, CLO2 CLO3 CLO4, CLO5	K1, K2, K3 K4, K5,	2	Lecture – PPT/video	Problem based learning
10	Freud’s Theory of Motivation	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3 K4, K5, K6	1	PPT /Videos	Participatory learning
Unit II 14 Hrs						
11	Functions of Marketing - Buying, Assembling and Selling.	CLO1, CLO2,	K1, K2,	1	Lecture – PPT/video	Participatory Learning
12	Transportation – Storage and Warehouses	CLO1, CLO2, CLO3,	K1, K2, K3,	2	Lecture – PPT	Participatory Learning
13	Standardization and Grading	CLO1,	K1,	2	PPT/OER	Participatory

	AGMARK-BIS/ISI	CLO2, CLO3, CLO4,	K2, K3, K4			Learning
14	Marketing Finance - Need, Sources, and Role. Innovations in Modern Marketing -	CLO1, CLO2, CLO3 CLO4, CLO5,	K1, K2, K3 K4, K5,	1	Lecture – Chalk and Talk / PPT	Experiential learning
15	Web-Based Marketing-E-Marketing-	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture – Chalk and Talk, PPT /	Experiential Learning
16	Multi Level Marketing- Social Media Marketing –	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2 K3, K4, K5,	1	Lecture – Chalk and Talk,	Participatory Learning
17	Neuro-marketing –Niche Marketing -	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2 K3, K4, K5	2	Videos/OER	Experiential Learning
18	Green marketing –Referral marketing	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2 K3, K4, K5, K6	2	Lecture – PPT/video	Problem based learning
19	Use of Plano gram in marketing	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2 K3, K4, K5, K6	1	Lecture – Chalk and Talk	Participatory Learning
Unit III 14 Hrs						
20	Marketing Mix: Definition and importance of the marketing mix -	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – PPT/video	Participatory Learning
21	Evolution of the marketing mix concept - 4P's of Marketing Mix.	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture-PPT	Experiential learning

22	Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix	CLO1, CLO2, CLO3 CLO4,	K1, K2, K3 K4	2	Lecture – PPT/video	Participatory learning
23	Product Life cycle – Management of Product life cycle – Development of new products.-	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture-PPT/Video	Participatory Learning
24	Branding- Meaning and importance of Branding Labelling – Functions and types of Labels.	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5	2	Lecture-PPT	Experiential learning
25	Packaging -objectives, types, and recent trends.	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Lecture-PPT	Experiential learning
26	Price Mix: Pricing Objectives - Factors affecting	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – PPT/video	Problem Based Learning
27	Pricing Decision- Kinds of Pricing.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture- PPT/ Video	Participatory Learning
Unit IV 14 Hrs						
28	Promotion Mix: Advertising – Objectives	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture - Chalk & Talk	Participatory Learning
29	Functions – Advantages – Limitations –	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – PPT	Participatory Learning
30	Types of Advertising. Personal Selling - Objectives and Features	CLO1, CLO2,	K1, K2,	2	Lecture-PPT/Video	Problem based

		CLO3,	K3,			Learning
31	Process of Personal Selling- Difference between Personal Selling and Advertising.	CLO1, CLO2, CLO3,	K1, K2, K3,	2	Lecture – PPT	Experiential learning
32	Sales Promotion – Objectives –	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4	2	Lecture – Chalk and Talk	Participatory learning
33	Factors influencing sales promotion – Types of sales promotion.	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2 K3, K4, K5, K6	1	Lecture – Chalk and Talk	Experiential learning
34	Difference between Advertising and Sales promotion.	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture- PPT/Video	Participatory Learning
35	Physical Distribution Mix: Channels of Distribution	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	1	Videos /OER	Problem based learning
36	Middlemen in Distribution- Wholesalers-Retailers - Functions	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Lecture- PPT/Video	Participatory learning
37	Selection of Distribution Channels - Recent trends in Distribution	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Lecture – PPT	Experiential learning
Unit V 14 Hrs						
38	Social Responsibility and Marketing Ethics	CLO1, CLO2,	K1, K2,	2	Videos	Participatory Learning
39	Market Research – MIS and	CLO1,	K1,	2	Lecture –	Problem-based Learning

	Marketing Regulation.	CLO2, CLO3,	K2, K3,		PPT	
40	Introduction to Insurance marketing	CLO1, CLO2, CLO3,	K1, K2, K3	1	PPT/OER	Participatory Learning
41	Importance – Elements	CLO1, CLO2, CLO3,	K1, K2, K3	1	Lecture – PPT	Experiential Learning
42	Types Marketing Mix for Insurance - Life Insurance Marketing	CLO1, CLO2 CLO3, CLO4	K1, K2 K3, K4	1	Lecture – Chalk and Talk / PPT	Participatory learning
43	Consumer behaviour in Insurance	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	PPT / Quiz	Experiential Learning
44	Insurance channels and Strategies	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – Chalk and Talk, PPT	Problem-based Learning
45	Digital Marketing in Insurance	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – Chalk and Talk, OER	Participatory Learning
46	Challenges and Opportunities in Digital Marketing	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	PPT / Quiz	Experiential Learning

COURSE CODE	COURSE TITLE	Hours			CREDIT
		Total	Lecture	Examination	
AM26A02	GENERIC ELECTIVE I - FINANCIAL SERVICES AND BANCASSURANCE	75	70	5	4

Preamble

- Provides a comprehensive introduction to the financial services sector and its role in economic development.
- It examines various financial services such as merchant banking, leasing, hire purchase, factoring, venture capital, mutual funds, and bancassurance.
- The course also highlights the regulatory framework governing financial services in India, particularly the role of SEBI and other institutions.
- The course equips students with foundational knowledge required for careers in financial services, insurance, and actuarial-related domains.

Prerequisite

- Basic knowledge of commerce, financial systems, and banking concepts studied at the higher secondary level.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Recall the concepts, functions, and types of financial services including merchant banking, leasing, venture capital, and bancassurance.	K1
CLO2	Explain the structure, characteristics, and role of financial service institutions and regulatory bodies in the financial system.	K2
CLO3	Apply financial service concepts such as leasing, factoring, venture capital, and mutual funds in basic financial decision-making situations.	K3
CLO4	Analyse the functions and operational mechanisms of merchant banking, capital markets, and financial service institutions.	K4
CLO5	Evaluate financial service strategies and regulatory frameworks in supporting financial market efficiency and investor protection.	K5
CLO6	Develop suitable financial service solutions by integrating banking, insurance, and capital market services in emerging financial environments.	K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Introduction to Financial Services -Meaning and Importance of Financial Services – Types of Financial Services – financial services and economic environment	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Merchant banking – functions – issue management – managing of new issues – underwriting – capital market – stock exchange – role of SEBI	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit III	Leasing and Hire Purchase– concepts and features – types of lease accounts, factoring – functions of factor – advantages of leasing – advantages of factoring	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Venture Capital & Mutual Funds- Venture capital – credit rating- consumer finance. Mutual funds: meaning types- functions- advantages- institutions involved- UTI	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Bancassurance – meaning of bancassurance –definition of bancassurance origin- bancassurance models- strategic alliance- full integration- mixed models- benefits of bancassurance-	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

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

GENERIC ELECTIVE I - FINANCIAL SERVICES AND BANCASSURANCE - AM26A02 – 70 HRS

UNIT I **14 Hrs**

Introduction to Financial Services -Meaning and Importance of Financial Services – Types of Financial Services – financial services and economic environment – players in financial services sector – characteristics of financial services – growth of financial services in India – Functions of financial services.

UNIT II **14 Hrs**

Merchant banking – functions – issue management – managing of new issues – underwriting – capital market – stock exchange – role of SEBI – activities involved in public issue management – law relating to issue of management – underwriting agencies – variants of underwriting.

UNIT III **14 Hrs**

Leasing and Hire Purchase– concepts and features – types of lease accounts, factoring – functions of factor – advantages of leasing – advantages of factoring – demerits of factoring – legal aspects of factoring – difference between factoring and bill discounting

UNIT IV **14 Hrs**

Venture Capital & Mutual Funds- Venture capital – credit rating- consumer finance. Mutual funds: meaning types- functions- advantages- institutions involved- UTI – legal regulations for venture capitals-SEBI regulations on venture capital institutions- SEBI regulations for foreign venture capital investors

UNIT V **14 Hrs**

Bancassurance – meaning of bancassurance –definition of bancassurance origin- bancassurance models- strategic alliance- full integration- mixed models- benefits of bancassurance- demerits of bancassurance- A tool of integrating insurance and banking – challenges of bancassurance in India.

Course Alignment with SDGs: 4,9

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	B.Santhanam	Financial Services	Fifth Edition Chennai, Margham Publications	2016 and 7th Edn
2.	Bhole, L.M	Financial Institutions and Market	Tata McGraw Hill	2021 and 8th Edn

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	M.Y.Khan	Financial Services	Mc Grawhill HED University of Delhi,	2020 and 10th Edn
2	Guruswamy	Financial Services	Tata McGraw Hill	2019 and 2nd Edn

Related Online References

- https://hit.ac.in/download/LectureNote/MBA/2ndSem/MBA%202nd%20Sem%20Indian%20Financial%20System%20&%20Management.pdf
- https://gurukpo.com/Content/MBA/Management_of_Financial_services.pdf
- https://e-sarthi.lpcps.org.in/uploads/Notes/4/31/250/Unit%20I/Unit_1.2.pdf

Skill Components

- Ability to evaluate investment opportunities and assess associated financial risks
- Practical understanding of financial markets and various financial instruments
- Strategic capability to integrate and manage financial services effectively

- Competence in solving real-world financial problems using analytical approaches

Pedagogy

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

Course Designers & Teaching Learning Strategies

Course Code & Title	**AM26A02, Generic Elective I : Financial Services and Bancassurance**
Course Designers	Dr.D.Sreemathi, Mrs.B.Revathy
Teaching Learning Strategies	Participatory Learning : 60 %
	Experiential Learning : 10 %
	Problem-based Learning : 30 %

Course Content and Presentation Schedule

Module No.	Topics	CLO Level	K Level	No. of Hrs.	Content Delivery Methods	Learning Methods
Unit I 14 Hrs						
1	Introduction to Financial Services -Meaning	CLO1, CLO2,	K1, K2,	1	Lecture – PPT	Participatory Learning
2	Importance of Financial Services	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – Chalk and Talk / PPT	Experiential learning
3	Types of Financial Services –	CLO1, CLO2, CLO3,	K1, K2, K3,	2	PPT/OER	Problem-based Learning
4	Financial services and economic environment	CLO1, CLO2, CLO3,	K1, K2, K3,	2	Lecture – Chalk and Talk / PPT	Participatory Learning
5	Players in financial services sector	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	2	PPT/Videos	Experiential learning
6	Characteristics of financial services	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture – PPT	Participatory Learning

7	Growth of financial services in India	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – Chalk and Talk, PPT	Problem based Learning
8	Functions of financial services	CLO1, CLO2 CLO3 CLO4, CLO5,	K1, K2, K3, K4, K5	2	Lecture – PPT	Participatory Learning
Unit II 14 Hrs						
9	Merchant banking – functions	CLO1, CLO2,	K1, K2,	2	Lecture – PPT/Videos	Participatory Learning
10	Issue management	CLO1, CLO2,	K1, K2,	1	Lecture – PPT	Participatory Learning
11	Managing of new issues – underwriting	CLO1, CLO2,	K1, K2,	2	Lecture – Chalk and Talk	Experiential learning,
12	Capital market	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	2	Lecture – Chalk and Talk, PPT	Participatory Learning
13	Stock exchange	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	1	Vidéos	Problem Based Learning
14	Role of SEBI – Activities involved in public issue management	CLO1, CLO2, CLO3, CLO4, CLO5	K1, K2, K3, K4, K5	2	Lecture – Chalk and Talk	Participatory learning
15	Law relating to issue of management	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4	1	Vidéos	Experiential Learning
16	Underwriting agencies	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – PPT/video	Participatory learning

17	variants of underwriting	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	PPT	Problem-based learning
Unit III 14 Hrs						
18	Leasing and Hire Purchase–	CLO1, CLO2,	K1, K2,	1	Lecture – PPT	Participatory Learning
19	Concepts and Features	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – PPT/video	Problem based learning
20	Types of lease accounts,	CLO1, CLO2, CLO3,	K1, K2, K3,	2	PPT/video/OER	Experiential Learning
21	Factoring- Functions of factor	CLO1, CLO2, CLO3, CLO4,	K1, K2, K3, K4,	2	Lecture – Chalk and Talk	Participatory learning
22	Advantages of leasing	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	2	Lecture –PPT	Participatory learning
23	Advantages of factoring –	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	PPT/video/OER	Experiential Learning
24	Demerits of factoring	CLO1, CLO2, CLO3, CLO4	K1, K2, K3, K4	1	Lecture – PPT/video	Participatory learning
25	Legal aspects of factoring	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Lecture – Chalk and Talk	Participatory learning
26	Difference between factoring and bill discounting	CLO1, CLO2 CLO3 CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Lecture – PPT/video	Participatory learning

		CLO6	K6			
Unit IV 14 Hrs						
27	Venture Capital & Mutual Funds-	CLO1, CLO2, CLO3,	K1, K2, K3,	1	Lecture – Chalk and Talk	Participatory Learning
28	Venture capital	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – PPT	Problem based learning
30	Credit rating	CLO1, CLO2, CLO3	K1, K2, K3	1		Participatory Learning
31	Consumer finance.	CLO1, CLO2, CLO3	K1, K2, K3	1	Lecture – PPT/video	Participatory learning
32	Mutual funds: meaning types-	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Videos	Problem based learning
33	Functions - advantages-	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	1	Lecture-PPT/Video	Participatory Learning
34	Institutions involved- UTI	CLO1, CLO2, CLO3, CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Lecture – PPT/video	Participatory learning
35	Legal regulations for venture capitals	CLO1, CLO2 CLO3 CLO4, CLO5,	K1, K2, K3, K4, K5,	2	Lecture- PPT	Experiential learning
36	SEBI regulations on venture capital institutions.	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	2	Lecture – PPT/video	Participatory learning
37	SEBI regulations for foreign	CLO1,	K1,	1	Lecture- PPT	Participatory

	venture capital investors	CLO2 CLO3 CLO4, CLO5, CLO6	K2, K3, K4, K5, K6			Learning
Unit V 14 Hrs						
38	Bancassurance – Meaning of Bancassurance	CLO1, CLO2	K1, K2,	1	Lecture – PPT/video	Participatory learning
39	Definition of Bancassurance	CLO1, CLO2, CLO3,	K1, K2, K3,	1	PPT/OER	Experiential learning
40	Origin	CLO1, CLO2, CLO3,	K1, K2, K3,	2	Lecture - Chalk & Talk	Problem Based learning
41	Bancassurance models	CLO1, CLO2, CLO3,	K1, K2, K3,	2	Lecture – PPT	Participatory Learning
42	Strategic alliance	CLO1, CLO2, CLO3, CLO4,	K1 K2, K3, K4	2	Lecture – Chalk and Talk / PPT	Participatory Learning
43	Full integration- mixed models	CLO1, CLO2 CLO3 CLO4, CLO5	K1, K2, K3, K4, K5,	2	Lecture – Chalk and Talk, PPT	Experiential Learning
44	Benefits of Bancassurance Demerits of Bancassurance	CLO1, CLO2 CLO3 CLO4, CLO5,	K1, K2, K3, K4, K5	2	Lecture – Chalk and Talk	Problem based Learning
45	A tool of integrating insurance and banking	CLO1, CLO2 CLO3 CLO4,	K1, K2, K3, K4,	1	PPT	Participatory Learning
46	Challenges of bancassurance India.	CLO1, CLO2 CLO3 CLO4, CLO5, CLO6	K1, K2, K3, K4, K5, K6	1	Lecture – Chalk and Talk	Problem based Learning

COURSE CODE	COURSE TITLE	HOURS			CREDITS
		Total	Lecture	Examination	
NME26ES	**INTRODUCTION TO ENTREPRENEURSHIP**	**30**	**30**	**-**	**2**

Preamble

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

Prerequisite

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

Course Learning Outcomes (CLOs)

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

Unit –CLO Mapping

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

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO 10
CLO1	1	1	1	1	1	1	1	1	2	1
CLO2	1	1	1	1	1	1	1	1	2	1
CLO3	1	1	1	1	1	1	2	1	3	1
CLO4	1	1	1	1	1	1	1	2	3	1
CLO5	2	1	3	1	1	1	1	1	1	1
CLO6	1	1	1	1	2	2	1	1	3	1

INTRODUCTION TO ENTREPRENEURSHIP - NME23ES (30 HRS)

Unit 1 **6 hrs**

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

Unit 2 **6 hrs**

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

Unit 3 **6 hrs**

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

Unit 4 **6 hrs**

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

Unit 5 **6 hrs**

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

Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

Reference Books

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