



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

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

DEPARTMENT OF B COM (AM) & (FS)

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

**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
2021 – 2024 BATCH**



PROGRAMME LEARNING OUTCOMES (PLO's)

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

PLO1: Indulge in financial service job market, with a variety of organizations including banks, investment and insurance companies.

PLO2: Develop their skills for a successful independent financial services consulting.

PLO3: Analyze the firm's performance to determine its strengths and weakness, and be able to utilize financial analysis to improve their performance.

PLO4: Impart practical exposure on forecasting a firm's financial analysis to improve their performance.

PLO5: Apply the financial instruments in managing the risk of investing and hedging activity at individual and corporate level.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: To integrate knowledge, skills & attitude that will sustain an environment of Learning and creativity among the students with an assurance for good careers.

PSO2: To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.

PSO3: To enable them to apply the financial instruments in managing the risk of Investing and hedging activity at the individual and the corporate level.

	VI		Personality Development Programme		-	-	-	-	-	-	-	-
	VI	NM12GAW	General Awareness		Self Study	--	--	Online Test	100	--	100	Gr.
	V	21PECM1	Professional English for Commerce and Management	AEC	3	40	5	2	50	50	100	2
III	IIIA	CM21C05	Paper V–Corporate Accounting I	CC	7	101	4	3	50	50	100	5
	IIIA	CM21C06	Paper VI –Company Law	CC	6	86	4	3	50	50	100	4
	IIIA	FS21C07	Paper VII–Financial Services and Fintech	CC	6	86	4	3	50	50	100	4
	IIIA	FS21A01 FS21A02	Allied 1. Foreign Exchange Market 2. Business Economics	GE	6	86	4	3	50	50	100	5
	III	AM21SBP1/ FS21SBCE	SBS I - Data Analysis Using Excel and Financial Modelling Coursera –Machine Learning for Trading	SEC	3	43	2	2	40	60	100	3
	IIIB	NM21EVS	Foundation Course-II (Environmental Studies)	Self Study	-	-	-	-	100	-	100	Gr
	IIIB	NM21UHR	Foundation Course-III (Universal Human Values and Human Rights)	AECC	2	26	4	-	100	-	100	2
	VI		Job Oriented Course	AECC	-	60	-	-	-	-	-	Gr
IV	III	CM21C08	PaperVIII–Business Law	CC	6	86	4	3	50	50	100	4
	III	CM21C09	Paper IX-BusinessFinance	CC	6	86	4	3	50	50	100	4
	III	CM21C10	PaperX-CorporateAccounting– II	CC	7	101	4	3	50	50	100	5
	III	FS21A03/F S21A04	Allied– DerivativesMarkets/BusinessEnv ironment	GE	6	86	4	3	50	50	100	5
	III	AM21SBP1/ FS21SBCE	SBSI- DataAnalysisUsingExcelandFin ancialModeling Coursera– MachineLearningforTrading	SEC	3	45	-	-	-	-	100	3
	IV	NM21DTG	DesignThinking	Finishing School - PartA	2	26	4	-	100	-	100	2
	V		ExtensionActivities									
			NSS/NCC/YR/Sports&Games/E coWatch/YiNET/Rotaract		-	-	-	-	100	-	100	1
			CommunityOrientedService		-	-	-	-	-	-	-	Gr.
V	III	CM21C11	Management Accounting	CC	5	73	2	3	50	50	100	4

	III	CM21C12	Direct Taxation	CC	6	88	2	3	50	50	100	4
	III	FS21C13	Banking Law & Operations	CC	5	73	2	3	50	50	100	4
		CM21E01/ FS21E02/ CM21E03	Elective I 1. Financial Markets and Services 2. Corporate Governance 3. Performance Management	Elective	5	73	2	3	50	50	100	5
		FS21PROJ	Project Viva Voce	Project	4	-			50	50	100	5
	IV	NM21CS1	Cyber Security (Level I)		2	30	-		100	-	100	Gr.
		FS20AC1/ FS20AC2/ FS20AC3	Advanced Learners Course- Self study Customer Relationship Management Human Resource Management Introduction to International Business									
	III	AM21SBP2	SBSII-Data Analysis using R Programming	SEC	3	41	4	-	100	-	100	3
	III		Online Comprehensive Examination(Core Subjects)									
	VI		Fieldwork/Internship (15 Days)		-	-			100	--	100	2
			Community Services 30 Hours							Complete or not		
VI	III	CM21C14	Cost Accounting	CC	6	88	2	3	50	50	100	4
	III	FS21C15	Security Analysis and Portfolio Management	CC	6	88	2	3	50	50	100	5
	III	FS21C16	Marketing for Financial Services	CC	5	73	2	3	50	50	100	4
	III	FS21C17	Mutual Fund Management	CC	5	73	2	3	50	50	100	4
	III	CM21C16/ BP21E03 CM21E04 FS21E05	Business Taxation Investment Banking Operations Strategic Management	GE	5	73	2	3	50	50	100	5
	III	CM21SBP3	SBS Practical III- Python for Accounting	SEC	3	41	4	-	100	-	100	3
	III	FS19AC4/ FS20AC5/ FS20AC6	Advanced Learners Course –Self Study Business Communication/ Principles of Auditing/ Business Research Methods	ALC	--	--	-	3	25	75	100	5*
			Total								380	140

Section B (1/2) x 10 marks	10 marks
Total	25 Marks

PROJECT

Stage Marks

Stage 1 – Empathize	10 Marks
Stage 2 – Define	10 Marks
Stage 3 – Ideate	10 Marks
Stage 4 – Prototype	10 Marks
Stage 5 - Test	10 Marks
Total	50 Marks

INTERNAL COMPONENT MARKS

CA I	25 Marks
CA II	25 Marks
Project	50 Marks
TOTAL	100 Marks

Examination System

CA pattern for 21-22 Batch

Theory - II & III Year UG / PG

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

CA Question Paper Pattern and distribution of marks

Core and Allied - (First 3 Units)

Question from each unit comprising of

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

ESE Question Paper Pattern
Core and Allied courses 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	:2 x 5 = 10
One question with a weightage of 6 Marks (Internal Choice at the same CLO level):	6 x 5 = 30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level):	12x5=60
Total	:100 Marks

ESE Question Paper Pattern: (Accounts Paper) 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 5 =10
One question with a weightage of 6 Marks	: 6 x 5 =30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level):	12x5=60
Total	:100 Marks

Skill Based Subject: 100 Marks

Test 1 (Theory / Practical)	: 50 marks
Test 2 (Theory / Practical / Project)	: 50 marks
Total	: 100 Marks

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

Cyber Security

Quiz	: 60 marks
Case Study	: 20 marks
Poster	: 25 marks
Total	: 100 Marks

INTERNSHIP TRAINING

Internship for a period of 15 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

EVALUATION

Attendance	: 10 Marks
Work Diary	: 15Marks
Report	: 50 Marks
Viva Voce	: 25 Marks
Total	: 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES					
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
COURSE – CM21C01						
CLO1	S	M	S	M	S	-
CLO2	S	M	S	M	M	-
CLO3	S	M	M	M	M	-
CLO4	S	M	S	M	S	-
CLO5	S	M	S	M	S	-
COURSE – CM21C02						
CLO1	S	S	M	M	S	-
CLO2	S	S	M	S	M	-
CLO3	S	S	S	M	S	-
CLO4	S	S	M	M	S	-
CLO5	S	S	S	S	S	-
COURSE – CM21C03						
CLO1	S	S	S	S	S	-
CLO2	S	M	S	S	M	-
CLO3	S	M	M	S	M	-
CLO4	S	S	S	S	S	-
CLO5	S	S	S	S	S	-
COURSE – CM21C04						
CLO1	S	S	M	M	S	-
CLO2	S	S	M	S	M	-
CLO3	S	S	S	M	S	-
CLO4	S	S	M	M	S	-
CLO5	S	S	S	S	S	-

COURSE – CM21C05						
CLO	S	M	S	M	S	-
CLO	S	M	M	M	S	-
CLO	M	M	S	S	S	-
CLO	S	M	S	S	S	-
COURSE – CM21C06						
CLO	S	S	M	M	M	-
CLO	S	S	S	S	S	-
CLO	S	S	M	S	S	-
CLO	S	S	S	S	S	-
COURSE – FS21C07						
CLO	S	L	M	S	S	-
CLO	S	M	M	S	S	-
CLO	S	M	M	M	S	-
CLO	M	S	L	S	M	-

COURSE – FS21A01						
CLO	S	L	S	S	M	-
CLO	S	S	M	M	S	-
CLO	S	M	M	S	S	-
CLO	S	S	S	S	S	-
COURSE – FS21A02						
CLO	S	S	M	M	M	-
CLO	M	S	L	S	S	-
CLO	M	M	S	M	S	-
CLO	L	M	S	S	S	-
COURSE – AM21SBP1						
CLO	L	S	M	S	L	L
CLO	S	M	S	S	S	L
CLO	L	S	S	S	M	M
CLO	L	M	S	M	M	L
COURSE – CM21C08						
CLO1	S	M	S	S	M	-
CLO2	S	S	S	S	S	-
CLO3	S	M	S	S	M	-
CLO4	S	S	S	M	S	-
COURSE – CM21C09						
CLO1	S	S	S	S	S	-
CLO2	S	S	S	S	M	-
CLO3	S	S	S	S	S	-
CLO4	S	S	S	M	M	-
COURSE – CM21C10						
CLO1	S	M	S	M	S	-
CLO2	S	M	M	M	S	-
CLO3	M	M	S	S	S	-
CLO4	S	M	S	S	S	-
COURSE - FS21A03						
CLO1	S	M	M	S	M	-
CLO2	S	S	S	M	M	-
CLO3	S	S	S	S	S	-
CLO4	S	M	S	S	S	-
COURSE - FS21A04						
CLO1	L	M	S	S	M	-
CLO2	S	M	S	M	S	-
CLO3	S	L	L	M	S	-
CLO4	S	S	S	M	M	-
COURSE – NM21DTG						

CLO1	S	M	M	S	S	-
CLO2	M	S	S	M	M	-
CLO3	S	S	S	M	S	-
CLO4	S	S	S	S	S	-
COURSE – CM21C11						
CLO1	S	S	S	M	S	
CLO2	S	S	M	S	S	
CLO3	S	M	S	M	S	
CLO4	M	S	S	S	M	
COURSE – CM21C12						
CLO1	S	S	S	S	S	
CLO2	S	S	S	S	M	
CLO3	S	S	S	S	M	
CLO4	S	S	S	M	M	
COURSE – FS21C13						
CLO1	S	M	S	L	S	
CLO2	S	M	M	L	M	
CLO3	M	L	S	S	S	
CLO4	S	S	S	S	S	
COURSE – CM21E01						
CLO1	S	S	M	L	S	
CLO2	S	S	M	S	M	
CLO3	S	S	S	M	S	
CLO4	S	S	S	M	S	
COURSE – FS21E02						
CLO1	S	M	M	S	M	
CLO2	S	S	M	L	S	
CLO3	S	M	M	S	L	
CLO4	S	S	M	S	S	
COURSE – CM21E03						
CLO1	S	S	S	S	S	
CLO2	S	S	S	S	M	
CLO3	S	S	S	S	M	
CLO4	S	S	S	S	M	
COURSE – AM21SBP2						
CLO1	L	S	S	M	S	S
CLO2	L	S	S	S	S	S
CLO3	L	S	S	M	S	S
CLO4	L	S	S	M	S	S

COURSE – CM21C14					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S
COURSE – FS21C15					
CLO1	S	M	S	S	S
CLO2	M	L	S	S	M
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – FS21C16					
CLO1	S	M	M	S	S
CLO2	S	M	S	M	M
CLO3	M	S	S	S	S
CLO4	S	S	S	M	S
COURSE – FS21C17					
CLO1	S	M	M	S	S
CLO2	S	S	S	S	M
CLO3	S	M	S	L	S
CLO4	S	S	S	S	S
COURSE – CM21C16/BP21E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	M
COURSE – CM21E04					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – FS21E05					
CLO1	S	S	S	M	L
CLO2	S	M	S	M	L
CLO3	M	M	S	M	M
CLO4	S	S	S	S	S
COURSE – CM21SBP3					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C01	PRINCIPLES OF ACCOUNTING	Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an

expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting	K1
CLO2	Interpret accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Articulate the accounting concepts to interpret the performance of a Firm	K3
CLO5	Analyse and prepare financial accounting reports	K4

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (14 Hrs)

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

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C02	MODERNMARKETING	Theory	71	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Marketing

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	Understand the composition of market, size, structure and their features And marketing processes	K2
CLO3	Explain the modern marketing techniques and discuss how it is used to Pursue new marketing opportunities	K2
CLO4	Identify the marketing mix elements and describe the components of Market mix.	K3
CLO5	Illustrate the process and new approaches in Marketing & Industry 4.0	K4

Mapping with Programme Outcomes

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

S-Strong;M-Medium;L-Low

SYLLABUS

Unit I (15Hrs)

Meaning and Definition of Markets & Marketing -Classification of markets, Objectives, Difference between Selling and marketing –Approaches in Marketing – Evolution – Concept of Marketing–Marketing system–Functions. Buying, Assembling and Selling-Transportation–Storage and Warehouses –Standardization and Grading- AGMARK-BIS/ISI –Marketing Finance

Unit II (14Hrs)

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

Unit III (14 Hrs)

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

Unit IV(14 Hrs)

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

Unit V(14Hrs)

Social responsibility in marketing - Ethics in Marketing. Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0-Skills required for Industry4.0-Advancements in Industry4.0— Impact of Industry on Society, Business, Government and People Introduction to 5.0
Note:#Case study for Internals only.

Text Books

S.No	Authors	Title	Publishers	Year
1	Pillai. R S & Bhagavathy. B	ModernMarketing(Principles and Practices)	S.Chand &Co	2019Reprint
2	P.Kaliraj& T.Devi	Higher Education for Industry4.0 and Transformation to Education 5.0		

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1	Dr.N.RajanNair & SanjithR.Nair	Marketing	Sultan Chand& Sons	2018 Reprint
2	Sontakkai.CN	Principles of Marketing	Kalyani publishers,	2016 Reprint

3	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17th edition Version 2018.
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Skill Components:

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

Pedagogy

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

Course Designers

1. Dr.G.Kavitha–Department of Commerce
2. Dr.L.Nithya–Department of Commerce

SEMESTER – I - FOUNDATION COURSE

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

Unit 1 :(5 hrs)

Nature of Entrepreneurship: (3 hrs) Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship.

Activity: Assignment, Discussion (2 hrs)

Unit 2: (6 hrs)

Role of Entrepreneurs (4 hrs) Significance of Entrepreneurship to the nation – Environmental Factors influencing Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced by Entrepreneurs **Activity:** Quiz / Role Play (2 hrs)

Unit 3: (6 hrs)

Formulation of Business Idea: (4 hrs) Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

Activity: Business Idea Pitch (2 hrs)

Unit 4: (6 hrs)

Business Planning: (4 hrs)

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

Activity: Schemes available for Entrepreneurs (2 hrs)

Unit 5: (7 hrs)

Project: (7 hrs)

Interface with Successful Entrepreneurs – 4 hrs

Business Plan Presentation – 3 hrs

Reference Books

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C03	FINANCIAL ACCOUNTING	Theory	71	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge in accountancy

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4
CLO5	Appraise the performance of partnership firms, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I(16Hrs)

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

Unit II (13Hrs)

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

Unit III (14Hrs)

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

Unit IV (14Hrs)

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

Unit V (14Hrs)

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

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

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

Skill Components:

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C04	BUSINESS MANAGEMENT AND ETHICS	Theory	71	4	-	4

Preamble

To provide the students with an understanding of the basic principles of management in the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organising, staffing, directing , controlling etc.	K2
CLO3	Identify the management process and decision making in management functions	K2
CLO4	Apply the theories and practical applications of management concepts	K3
CLO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (14 Hrs)

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

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers:

1. Dr.C.Gomathy, Assistant Professor
2. Dr.T.Ambika, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	Theory	40	5	-	2

Objectives

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L- Low

Syllabus

UNIT 1: COMMUNICATION 8 hours

Listening: Listening to audio text and answering question

Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion **Writing:** Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION 8 hours

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

Speaking: Role play (formal context)

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

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES 8 hours

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific) **Speaking:** Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS 8 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS 8 hours

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading : Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence,

Professional Ethics and Life Skills)

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

Vocabulary: Register specific - Incorporated into the LSRW tasks

Textbook

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

Reference Books

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C05	CORPORATE ACCOUNTING I	Theory	101	4	-	5

Preamble

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

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (21Hrs)

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

Unit II (20Hrs)

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

Unit III (20Hrs)

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

Unit IV (20Hrs)

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

UnitV (20 Hrs)

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

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

Distribution of Marks: Theory 20% Problem 80%

Text Book

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

Books for Reference

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

Skill Component

- Calculate the profit prior and after incorporation of a company using their income and expenditure statement.
- Estimate the market value of rights/bonus issue of a company's share listed in stock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report

Pedagogy

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

Course Designers

1. Dr.D.Vijayalakshmi - Department of Commerce
2. Dr.G.Indrani - Department of Commerce

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

Preamble

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

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Company Law - Company – Definition & Features – ***Kinds of Companies– Concept of Corporate Veil - Incorporation of a Company***– Documents to be filed – Certificate of Commencement of Business.Charter documents of Companies - ***Memorandum of Association– Doctrine of Ultravires–Articles of Association***– Doctrine of Constructive Notice & Indoor Management – ***Alteration of Charter Documents***- Alteration of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

Shares - Transfer and Transmission of Shares –Prospectus– Contents –

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

Unit III (16 Hrs)

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

Unit IV (18 Hrs)

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

Unit V (17 Hrs)

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

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

Text Book

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

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi (P) Ltd	2016 th Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd Edition 2016

Skill Component

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

Pedagogy

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

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS21C07	FINANCIAL SERVICES AND FINTECH	Core	86	4	-	4

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

SYLLABUS

UNIT I (DL 17 Hrs)

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

UNIT II (DL 17 Hrs)

Merchant Banking - meaning - definition - scope- functions - merchant banker's code of conduct – qualities for merchant bankers- SEBI guidelines-Merchant banker's commission Merchant bankers in market making process-Progress of merchant banking in India-Scope - ***Problems of merchant bankers. Securitization- features-need-process of securitization in India***. Factoring: Meaning-Functions-benefits-Cost of factoring-types of factoring- Discounting Difference between factoring and discounting – Advantages and Disadvantages of factoring.

UNIT III (DL 18Hrs)

Lease Financing - characteristics, types of lease, ***financial lease vs. operating lease***- leasing process - services of the lessor - advantages and limitation of lease financing. Hire purchasing - Definition and features - Rights of hirer– Bank credit for hire purchase- difference between Hire Purchasing and Lease Finance.

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

UNIT IV (DL 17Hrs)

Introduction to Fin Tech-Recent developments-Major areas in FinTech, Future prospects and potential issues with Fin Tech – Fin Tech Evolution in Banks: Digital payments- payment gateways , bill payment services, money transfer services- Big Data Analytics, ***Artificial Intelligence and Machine Learning applications in the BFSI sector***-Alternative Lending, Crowd funding, and P2P Technology : Use of Crowd funding and p2p lending platforms - Big data and analytics in lending.

Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

UNIT V (DL 17 Hrs)

Recent trends in Indian currency: ***Digital Currencies*** - Fundamentals of digital currencies-Crypto currency Technologies and Block chain - ***Bit coin and its significance - Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments***- Application of block chain technology in banking and financial services industry- Security issues in Fintech- Regulatory issues in Fin Tech.

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

Text Book

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

Reference Books

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

5.	Gurusamy	Financial Markets and Services	Sultan Chand & Sons	4 th Revised Edition 201
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Skill Components

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

Pedagogy

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

Course Designers

1. Mrs.S.KirubaDevi, Asst Professor
2. Mrs.K.Pavithra, Asst Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS21A01	FOREIGN EXCHANGE MARKET	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcome

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

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

Mapping with Programme Learning Outcome

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 hrs)

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

UNIT II (DL 17 hrs)

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

UNIT III (DL 18 hrs)

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

UNIT IV (DL 17 hrs)

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

UNIT V (DL 17 hrs)

Currency Exposure - Management of economic exposure - Management of transaction exposure - ***Management of translation exposure*** - Accounting of transaction and translation – exposure - ***Currency derivatives***.

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

Text Books

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

Reference Books

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

Skill Component:

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

Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study.

Course Designers:

1. Mrs.S.Kirubadevi, Asst. Professor
2. Mrs.K.Pavithra, Asst. Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS21A02	BUSINESS ECONOMICS	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I(DL 17 hrs)

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

UNIT II (DL 18 hrs)

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

UNIT III (DL 17 hrs)

Production: ***Law of Variable Proportion – Laws of Returns to Scale*** – Producer's equilibrium – Economies of Scale. Cost Classification – ***Break Even Analysis***. Product Pricing:

Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT IV (DL 17 hrs)

National Income - Gross National Product -Net National Product -Measurement of National Income - Consumptions, savings and investments. ***Theory of Employment- Type of unemployment- Labor and Population theories***- Definition of capital and growth of capital Steps in capital formation. Money - Definition and functions of money- ***Quantity theory of money***. Public Finance-Direct and indirect taxes-Principle of taxation-Effect of taxation on production and distribution-Deficit financing system.

UNIT V (DL 17 hrs)

Monetary and Fiscal Policies– ***measures of money stock*** – policy and money supply – instruments of monetary policy – fiscal policy (the union budget – state budgets – finances of the union and the states) - the Finance commission – ***importance of the budget***.

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

Text Books

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

Reference Books

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

Skill Component

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

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

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

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

SEMESTER III

COURSERA / SKILL BASED SUBJECT

PRACTICAL - DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING

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

Preamble

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

Prerequisite

- Basic knowledge of Computer and Excel

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

1 Preparation of Income Statement:

Input: Receipts & Payments.

Functions to be used: Data validation, 'fx' –functions, Conditional Formatting, Controls, Scenarios, Goal Seek, Auto Correct.

Expected Output: Income Statement

2 Time Value of money:

Input: Cash Flows.

Functions to be used: FV,NPER,PMT,PV, TYPE,

Expected Output : NPV,IRR,ROI

3 Estimating the share price:

Input: Share Prices.

Functions to be used: Graph, Trend Setting.

Expected Output :Trend line

4 Calculation of Risk Adjusted Rate:

Input: Share Prices.

Functions to be used: CAPM Functions

Expected Output: Beta value and Trend line

5 Capital Rationing:

Input: Cash Flows.

Functions to be used: Solver Parameters

Expected Output: Ranking based on Pay-back period

6 Leverage:

Input: Various Costs.

Functions to be used: Goal Seek.

Expected Output: DOL, DFL and DCL; BEP graph

7 Designing Capital Structure:

Input: Summarized Income Statement.

Functions to be used: Goal Seek

Expected Output: EPS, EPS growth rate.

8 Inventory Management:

Input: Inventory data.

Functions to be used: Scenarios

Expected Output: EOQ, Max level, Min level, Graph.

9 Credit Policy:

Input: Opening and Closing Receivables.

Functions to be used: Min, Max.

Expected Output: Aging Schedule

10 Cash flow Estimation:

Input: Cash flows.

Functions to be used: Autocorrect

Expected Output: Cash Budget

11 Calculation of Growth Rates:

Input: Financial Statements

Functions to be used: Geomean

Expected Output: Annual Average Growth Rate and CAGR

12 Portfolio Management:

Input: Share Price

Functions to be used: Solver

Expected Output: Risk and Returns of Shares

13 Term Structure of

Interest Rates:

Input: Bond price

Functions to be used: Goal Seek

Expected Output: Spot rates, Forward rates and YTM

14 Analysis of Stock Market data

Input: Sample Stock Market

Data Functions to be used:

Pivot table **Expected Output:**

Stock Market Report

15 Financial Position Analysis:

Input: Financial Statements

Functions to be used: Financial Functions

Expected Output: Financial Performance

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

Pedagogy

Demonstration, System, Hands on Training

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21CO8	BUSINESS LAW	CORE	86	4	-	4

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

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PL O5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S

CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

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

Unit II (17 Hrs)

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

Unit III (17 Hrs)

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

Unit IV (18 Hrs)

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

Unit V (17 Hrs)

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

***Theory Only**

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

Text Book

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

Reference Books

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

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C09	BUSINESS FINANCE	CORE	86	4	-	4

Preamble

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

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

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

Unit II (17 Hrs)

Capital Budgeting – Meaning – Need – ***Importance – Kinds and Process of Capital Budgeting*** – Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital – Meaning – ***Significance – Classification of Cost*** – Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III (17 Hrs)

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

Unit IV (18 Hrs)

Capitalisation – Concept – Need- Theories of Capitalisation – ***Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading.***

Working Capital Management – Meaning – Classification-***Importance- Factors Determining the Working Capital Requirements***– Management of Working Capital – Methods of Estimating Working Capital Requirements.

Unit V (17 Hrs)

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

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

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

Text Book

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

Reference Books

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

Skill Component

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

Pedagogy

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

Course Designers:

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDITS
CM21C10	CORPORATE ACCOUNTING II	CORE	101	4	-	5

Preamble

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

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration under different methods– Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

Unit II (20 Hours)

Accounts of Banking Companies. - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet– Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non Performing Assets.

Unit III (21 Hours)

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

Unit IV (20 Hours)

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

Unit V (20 Hours)

*** Liquidation of Companies: Types of Liquidation ***– Preparation of Liquidator’s Final Statement of Accounts – Order of Payment – Liquidator’s Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). ***Indian Accounting Standards - Elementary introduction to International Financial Reporting Standards.*** (Theoretical

Aspects only)

Distribution of Marks: Problems 80% Theory 20%

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

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S andMurthy. A	Corporate Accounting	Margham Publications	Reedition 2021

Reference Books

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

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSENAME	CATEGOR Y	L	T	P	CREDI T
FS21A03	DERIVATIVES MARKET	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium;L-Low

Syllabus

UNIT I (DL 17 Hrs)

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

UNITII (DL 17Hrs)

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

UNIT III (DL 18Hrs)

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

UNIT IV (DL17Hrs)

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

UNIT V (DL 17 Hrs)

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

*Self Study

Text Book

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

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Hamon.J.D	Advanced Commodity Trading Techniques	Windsor books	8 TH Edition, 2011
2	Nick Battley	Introduction to Commodity Futures	Irwin	2 nd Edition 1996
3	Niti Nandining Chatnani	Commodity Markets	Mc Graw Hill Pvt. Ltd	1 st Edition, 2011
4	Parameshwaran.R	Futures and options	Mc Graw Hill Pvt. Ltd	5 th edition 2016

5	Wolk book	NCFM Commodity Derivatives Module
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Skill Components

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
FS21A04	BUSINESS ENVIRONMENT	ALLIED	86	4	-	5

Preamble

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

Course Learning Outcomes

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

CLO. No	CLO Statement	Knowledge Level
CLO1.	Outline various components and different polices of Business Environment.	K1
CLO2.	Recognize and explain the impact of Socio-cultural environment and Indian consumerism on business activities.	K2
CLO3.	Develop the Industrial Relations and analyzing the problems of trade unionism in India.	K3
CLO4.	Apply the knowledge Fiscal and Monetary policies to analyze the current situations and take prudent decisions	K4

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (DL 17 Hrs)

Theoretical Framework of Business Environment– Concept - Significance & Nature of Business Environment - Elements of Business Environment-Levels of Environment- Internal and external: Changing Dimensions of Business Environment - Economic System Interface-environmental scanning and monitoring.

UNIT II (DL 17 Hrs)

Economic Environment of Business - Economic environment of business: economic planning in India: Industrial policy, fiscal policy, monetary policy, export and import policy: public sector and economic development:economic reforms, liberalization and structural adjustment programmes.

UNIT III (DL 18 Hrs)

Government initiatives for Business – MSME – RSBDC (Rural Small Business

Development Centre–NSIC WASME (World Association for Small and Medium Enterprise).Social Environment - Socio-cultural environment: Critical elements of socio cultural environment: social institutions and systems: social values and attitudes: social groups:middle class: emerging rural sector in India: consumerism in India. Social responsibility of business; social audit; corporate governance.

UNIT IV (DL 17 Hrs)

Financial Environment of Business - Indian Money Market- Monetary and Fiscal Policies- Financial Market structure – Growth of capital-Money and Capital Markets – Industrial Finance – Industrial Financial Institutions -IDBI, IFC, (ICICI), (SFCs) and FIIs.

UNIT V (DL 17 Hrs)

Labour Environment -Labour Legislation in India- Labour Welfare and Social Security- Industrial Relations- Trade Unions. (Social responsibilities of trade unions- limitations and problems of trade unionism in India)*.

*Self–Study

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	27 th Revised edition,2019

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Adhikary,M	Economic Environment of Business	Sulthan Chand & Co New Delhi,	Current Revised Edition.
2	Aswathappa	Essentials of Business Environment	Himalaya Publishing House	15 th Edition, 2019

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
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NM21DTG	DESIGN THINKING	THEORY	26	2	-	2
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Preamble

- To expose the students to the concept of design thinking as a tool for innovation
- To facilitate them in analysing the design process in individual and business decisions
- To impart the design thinking skills

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of Design thinking and its application in varied business settings	K1
CLO2	Describe the principles, basis of design thinking and its stages	K2
CLO3	Apply design thinking process in problem solving	K3
CLO4	Analyze the best practices of design thinking and impart them in business and individual day to day operations.	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT – 1 (5 Hours)

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

UNIT – II (5 Hours)

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

UNIT – III (5 Hours)

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

UNIT – IV (5 Hours)

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

UNIT – V (6 Hours)

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

(*Seminar - Internal evaluation only)

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C11	MANAGEMENT ACCOUNTING	Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	K2
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

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

Unit II (15 Hrs)

Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios – Classification of Ratios -Analysis of Short Term Financial Position - Analysis of Long Term Financial Position -Profitability Ratios– Leverage Ratios.

Unit III (14 Hrs)

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

Unit IV (15 Hrs)

Budgeting and Budgetary Control Definition, Importance, Essentials and Classification of Budgets- Preparation of Cash Budget, Sales Budget, Production

Budget, Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets– Flexible Budget -Master Budget-***Budgetary control – Steps in Budgetary Control– Zero Base Budgeting***.

Unit V (14 Hrs)

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

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

Distribution of Marks - Theory 20% and Problems 80%

Text Book				
S.No	AuthorName	Titleofthebook	Publishers	Year and Edition
1	Sharma R.KSashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IV edition
Reference Books				
Sl.No.	AuthorName	Titleofthebook	Publishers	YearandEdition
1	Jainand Narang	CostandManagement Accounting	Kalyani Publishers	2013, 21 st Edition
2	Dr. MaheswariS.N &Dr.S.N.Mittal	Management Accounting	SultanChandand Sons	2020,Reprint
3	ReddyT.S and ReddyH.P	Management Accounting	Margham Publications	2013,VIIIEdition

Skill Component

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21C12	DIRECT TAXATION	Theory	88	2	-	4

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1

CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

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

Unit II (18 Hrs)

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

Unit III (18 Hrs)

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

Unit IV (17Hrs)

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

Unit V(17 Hrs)

Permissible deductions from gross total income:***Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U*** – Set off and Carry Forward Set off losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book

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

Reference Books

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

Skill Component

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

Course Designers

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

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
FS21C13	BANKING LAW AND OPERATIONS	Elective	73	2	-	5

Preamble

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

Prerequisite

- Basic knowledge on banking process.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CO1	S	M	S	L	S
CO2	S	M	M	L	M
CO3	M	L	S	S	S
CO4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (14 Hrs)

Deposits: General precautions for Opening Account – Current Deposit Account –Fixed Deposit Account–Saving Deposit Account–Insurance Linked Savings Bank deposit–Recurring Deposit– ***Other Deposits. Pass Book:*** Introduction – Maintenance of a

Pass Book – The position in India – Entries Favorable to the customer – Entries favorable to the Banker. KYC (Know Your Customer) policy- meaning-element.

UNIT III (15 Hrs)

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

UNIT IV (15 Hrs)

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

UNIT V (15 Hrs)

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

***Self Study**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1.	E.Gordon–Natarajan	Banking Law Theory and Practice	Himalaya publishing House	24th Revised Edition-

Reference Books

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

Skill Components

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

Course Designer

1. Dr.G.Rekha, Assistant Professor,
2. Mrs. A.Jeniffer, Assistant Professor

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

Preamble

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

Prerequisite

- No prerequisite required.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

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

***Theory Only**

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

Text Book

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

Reference Books

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

Skill Component

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

Course Designer

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

COURSE NUMBER	COURSE NAME	Category	L	T	Credit
FS21E02	CORPORATE GOVERNANCE	ELECTIVE	73	2	5

Preamble

- To provide an insight into the ethical aspects in all areas of business, including global business.
- To provide comprehensive understanding of different types of business ethics, duties and responsibilities of investor and dealing with corporate.
- To study the principles and mechanisms of Corporate Governance and also international corporate governance.

Prerequisite

- Basic knowledge of business and government policies

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1.	Understand the importance and principles corporate business	K1
CLO2.	Classify and interpret the various types of ethics in business/corporate business	K2
CLO3.	Acquainted the procedures and ethics of corporate governance	K3
CLO4	Interpret on various government policies relating to corporate	

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Corporate Governance – Introduction–**People Orientation of Public Governance**- Different Systems in Public Governance- **Structure of Public and Corporate Governance**- **Comparison between Corporate Governance and Public Governance** -*History of Corporate Governance*–Concept of Corporate Governance & Stakeholder.

UNIT II (15Hrs)

Corporate Governance Mechanism and Overview –4P’s of Corporate Governance Wealth Creation, Management and Distribution – Disclosure in Offer Documents- Clause 49. **Principles of Corporate Governance** – Introduction – **OECD Principles of Corporate Governance**– Annotations to the OECD Principles of Corporate Governance. – Issues Related to Corporate Governance- Introduction – **Need for Good Corporate Governance**- *Role and Responsibilities of Investors-Competency and Training*

UNIT III (15Hrs)

Decision System- Role of the Directors and Management – **The Board Performs its Oversight Function**-Relationships with Stockholders and other Constituencies- Systemic Problem of Corporate Governance-**Introduction and History**- **Code of Business Conduct**- **Code of Business Ethics**.– Corporate Social Responsibility-Introduction–Implementation Generate Business Benefits.

UNIT IV (14 Hrs)

Codes and Guidelines- Guidelines for Person in charge – **Duties and Responsibilities of Person in charge**- **General Code of Corporate Governance**-Guidelines-Rules and

Text Book

USA- Corporate Governance in leading Indian Companies.

UNIT V (15 Hrs)

Ethics – Meaning, Definition, Objectives, Sources, Types – Ethics and Business– Need, Importance, Nature, Scope and Objectives– Myths about Business Ethics–Ethics and the Organisation-Running an ethical business. Ethics in Production and Operations Management – Ethics in Finance Specific laws that affect retailers. Ethics in global business– Ethical International decision- making methods– Corporate Responsibility and the environment. *Self Study

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Murthy CSV	Business Ethics, Text and Cases	Himalaya Publishing House	2014Edition

REFERENCE BOOK

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Joseph WWeiss	BusinessEthics,AStake holder and IssuesManagementApproach	Thomson (South-Western)	2014edition
2	Kesho,Pra sad	CorporateGovernance	New Delhi :Prentice HallIndia	3rdEd,2015

Course Designers

1. Dr.G.Rekha, Assistant Professor,
2. Ms. A.Divya, Assistant Professor.

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM21E03	PERFORMANCE MANAGEMENT	Theory	73	2	-	5

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Outcome

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

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

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

Text Book:

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

Books for References:

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

Skill Component

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

Course Designers

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

ADVANCED LEARNERS COURSE–SELF STUDY PAPER

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS20AC1	CUSTOMER RELATIONSHIP MANAGEMENT	ALC	-	-	-	5

Objectives

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

Syllabus

UNIT I

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

UNIT II

e-CRM: CRM to E-CRM- Differences- Web experience- Market dynamics relating to CRM- Need to adopt E-CRM- Basic requirements- Three dimensions –Customer interaction-Problems with E- CRM solutions – E-CRM tools.

UNIT III

CRM process: Introduction and objective of a CRM process-CRM Business transformation-CRM Implementation-The warnings of implementation-A framework for successful CRM.

UNIT IV

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

UNIT V

Implementing CRM in Indian Service Sectors: A step by step process - CRM service in Hospitality Industry, Banking, Insurance Indian Telecom Industry, Entertainment and Aviation Industry.

Text Book

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	Peeru Mohammed.H,S agadevan.A	Customer Relationship Marketing: A step by step approaches	Vikas Publishing House	Current revised edition.

Reference Books:

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	VenkataRamana.V& Somayajulu.G	CustomerRelationship Management:AkeytoC orporateSuccess	ExcelBooks	CurrentEdition

2.	Dr.ShamsherSingh,	Customer Relationship Management	Himalaya Publishing Company	1 st Edition, 2018
3.	Sheth, Parvatiyar, Sha	Customer Relationship Management: Emerging Concepts,	Tata McGraw Hill Publishing Ltd	Latest Edition

Course Designers:

1. Ms. Janci Jenitha, Assistant Professor,
2. Mrs. A. Jeniffer, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS20AC2	HUMAN RESOURCE MANAGEMENT	ALC	-	-	-	5

Objectives

- To enable the students to acquire knowledge on Human Resource Management in General.
- To understand the concept of Placement and Induction.
- To understand the Environment of HRM.

Syllabus

UNIT I

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT II

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers.

UNIT III

Job Analysis and Evaluation - Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures

UNIT IV

Collective Bargaining – Workers participation in Management – Types – Quality Circles Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches - HRM in Virtual Organizations.

Text Book

S.No.	Author/s	Title of the book	Publishers	Year and Edition
1	Shashi K. Gupta and Rosy Joshi	Human Resource Management	Kalyani Publishers	Revised Edition, 2018.

Reference Books:

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	Current Revised Edition
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	16 th Edition, 2020.

Course Designers:

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

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

Objectives

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

UNIT-I

IB an overview – Reasons for International Business-Types of International Business-Constraints of International Business-International Business Orientation – International Commercial Terms.

UNIT-II

Definitional dimensions– Globalization of world economy–essential conditions for Globalisation – Factors favouring globalization – Globalization strategies – implications and Impact–Comparisons between the old and new Globalisation–Policy options.

UNIT-III

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

UNIT-IV

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

UNIT-V

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

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year and Edition
1	Francis Cherunilam	International Business- Text and Cases	PHILearninPrivate Ltd	2014

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	Charles W L Hill &	International Business:	McGraw Hill	

	ArunKumarJain	Competing intheGlobalmarket place	Education IndiaPvtLtd	2014
2	C.B.Gupta	InternationalBusiness	SultanChand&S ons.	2014
3	RakeshMohanJoshi	InternationalBusiness	Oxford University press India	2009

Course Designers

1. Mrs.K.Pavithra, Assistant Professor
2. Ms.A.Divya, Assistant Professor

DATA ANALYSIS R PROGRAMMING SKILL BASED SUBJECT

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

Preamble

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

Prerequisite

- Basics of programming

Course Outcomes

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

CLOs	CO Statement	Knowledge Level
CLO1	Recall the fundamental programming concepts of R	K1
CLO2	Understand R Statistical tools.	K2
CLO3	Apply R techniques to data sets	K3
CLO4	Analyze problems with appropriate R Statistical tools	K4

Mapping with Program Outcomes

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

S-Strong M-Medium L-Low

Syllabus

1. Creation of vector and find Sum, Mean and Product of a vector in R.
2. Creation of Matrix and Find Sum, Difference and Product of a Matrix using R program.
3. Summary statistics: Mean, Median, Mode, Standard deviation, Frequency test.
4. Data in Graphical Representation- Bar Diagram, Multiple and Sub-Divided Bar Chart, Pie Diagram
5. Perform One Sample T Test and plot the graph.
6. Perform Paired T Test
7. Perform One Way ANOVA test and plot bar chart and pie chart.

8. Perform Two Way ANOVA test and plot bar chart and pie chart.
9. Perform chi-square test and plot histogram.
10. Perform Correlation using R
11. Perform Linear Regression using R
12. Perform mann-whitney/rank test using R
13. Perform Wilcoxon Rank Sum Test with Continuity Correction
14. Working with Data frames
15. Working with CSV Files

Course Designers

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

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

Preamble

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

Syllabus

Unit I (6 Hrs)

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

Unit II (6 Hrs)

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

Unit III (6 Hrs)

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

Unit IV (6 Hrs)

Social Media Security: Introduction to social network – Types of social media – Social media platform – Hashtag – Viral content – Security issues related to social media. –

Cyber Security tools: N map – Introduction to Nmap – Nmap scan types- Nmap command list.

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

Unit V (6 Hrs)

Digital Devices Security: End point device and Mobile phone security – Password

policy – Security patch management – Data backup – Device security policy – Cyber security best practices. Installation and configuration of Computer Anti-Virus.

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

Reference books:

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	Credit
CM21C14	COST ACCOUNTING	CORE	88	2	-	4

Preamble

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

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

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

Unit II (18 Hrs)

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

Unit III (18 Hrs)

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

Unit IV (18 Hrs)

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

Unit V (17 Hrs)

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

Distribution of Marks: Theory 20% and Problems 80%

Highlighted Content offered in Blended Mode (Link Provided)

Text Book

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

Books for Reference:

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

Pedagogy

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

Skill Components

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS21C15	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	88	2	-	5

Preamble

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

Prerequisite

- Basic knowledge of Security Market

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 Hrs)

Investments: Nature and scope-Investment and Speculation – Investment and Gambling – Investment and Arbitrage – **Real and Financial Assets** – Important of Investment – Factors favourable for Investment – Investment Media - **Feature of an investment Programme - Investment Process.**

UNIT II (18 Hrs)

Returns - Risk: Risk Classification – **systematic, unsystematic risk Measurement** - investor's attitude towards return and risk. Returns – **Measurement of Returns** – Traditional Techniques – Modern Technique – **Holding period yield. Investment Alternatives:** Investor Classification - Life insurance, investment in units, investment in land, Gold, Silver, Diamonds, Stamps and Antiques.

UNIT III (18 Hrs)

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

UNIT IV (17 Hrs)

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

UNIT V (18 Hrs)

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

Self Study

Distribution of Marks: 80% Theory and 20% Problems

Highlighted Content offered in Blended Mode (Link Provided)

Text Books

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

Reference Books

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

Pedagogy

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

Skill Components

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

Course Designers

1. Dr. K. Pavithra, Assistant Professor
2. Ms.A.Divya, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS21C16	MARKETING FOR FINANCIAL SERVICES	CORE	73	2	-	4

Preamble

- To understand the various types of financial services and products
- To understand the marketing environment for Financial Products & Services.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To Understand the marketing strategies for financial services	K1
CLO2	To determine the Pricing methods for financial products	K2
CLO3	To Understand the Customer Service in Banks	K3
CLO4	To identify the marketing strategies for financial services	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

Introduction of marketing for Financial Services: Characteristics of Financial Services- Financial Service Sectors and its functions –Factors affecting Financial Service market –Elements of Marketing – **Basics of Digital Marketing** - Consumer Behaviour and Attitudes .Marketing Research: Role and Functions of Marketing research in Financial Services – Evaluating of Marketing Research programs – **Application of Marketing Research in Financial Services.**

UNIT II (14 Hrs)

Corporate planning- Administering the Marketing Programme marketing controls - performance Appraisal –**Market Segmentation: Segmentation, Targeting and Positioning – Categories - Criteria for Effective Segmentation – Segmentation Types – Segmentation in Insurance - Segmentation of Retail versus Corporate Markets.**

UNIT III (15 Hrs)

Marketing Strategies for Financial Services – Types of Strategies – Selecting a Marketing Strategy – New Product Development– Special Features of Product Development - Financial Product – Financial Product Life Cycle – Product Development Strategies – New Technology for Financial Product Development.

UNIT IV (15 Hrs)

Pricing- pricing Methods – Pricing system in banking, Insurance – Building Society Pricing – Pricing Policies. Distribution Channels – Means of Distributing Financial Services – Channels of Distribution in Insurance – Advertising – **Steps in Advertising for Banks and Financial Service Institutions** – Sales force Management of Financial Services - Role of Financial Advisers in Financial Services Organizations - Characteristics and Requirements of High Selling Performance – Service Quality and Customer Care.

UNIT V (15 Hrs)

Marketing at Branches-Marketing of Retail Banking Products –**Basics of Wealth management**- Marketing for Corporate Clients-Bank Marketing in Rural Areas- Impact on Bank Marketing - Customer Service in Banks-Financial Services Marketing Organizations -**Customer Relationship Management in Banks.**

Highlighted Content offered in Blended Mode (Link Provided)

Text Books

S.No	Author name	Title of the book	Publisher	Year & Edition
1.	Arthur Meidan	Marketing of Financial Services	Palgrave Macmillan	2015, VI Edition
2.	Dr.Dhananjay Bapat	Marketing of Financial Services	Wiley	2014

Reference Books

S.No	Author/s	Title of the book	Publishers	Year & Edition
1.	Sangeeta Arora	Marketing Financial Services	Deep and Deep Publications	2015
2.	Christine Ennew, Trevor Watkins and Mike Wright	Marketing Financial Services	Taylor & Francis	2014

Pedagogy

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

Skill Components

- Creation of Innovative Advertising for any one Financial Service Products
- Conducting of AD Act for the Financial Service Products like Insurance,
- Collection of Case Studies on Marketing Strategies for Banks and other Financial Services.
- Analysing the Pros and Cons in the advertisements of Financial Services.

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS21C17	MUTUAL FUND MANAGEMENT	CORE	73	2	-	4

Preamble

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

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (15 Hrs)

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

UNIT III (15 Hrs)

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

UNIT IV (14 Hrs)

Mutual Funds in India – Other Mutual Funds – **Selection of a Fund- Investors Protection and Mutual Fund Regulation: Investors Rights** – Facilities available to Investors – Selection of a Fund Regulations and Investors protection in India. **SEBI (Mutual Funds) - (Amendment) Regulations, 2017.**

UNIT V (15 Hrs)

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

Highlighted Content offered in Blended Mode (Link Provided)

Text Book				
S.No	Author Name	Title of the Book	Publisher	Year
1.	K.G.Sahadevan and M.Thripairaju	“Mutual funds, data Interpretation and Analysis”	Prentice Hall of India	2017
2.	Gordan and Natarajan	Financial Markets and Services	Himalaya Publishing House	2015
Reference Books				
S.No	Author Name	Title of the Book	Publisher	Year
1	Dr.JosephAnbarasu, Boominathan.V.K, Manoharan.P and	Financial Services	SulthanChand	2014

	Gnanaraj.G			
2	Dr.Gurusamy.S	Financial Services	TataMcGraw Hill Publishing	2016
3	Fredman and Wiles:	How Mutual Funds work	Prentice Hall of India	2016

Pedagogy

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

Skill Components

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

Course Designers

1. Ms.A.Divya, Assistant Professor
2. Dr.D.Sreemathi, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	Credit
CM21C16/ BP21E03	BUSINESS TAXATON	ELECTIVE	73	2	-	5

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CO1	Remember and relate the basic principles underlying the Indirect Taxation	K1
CO2	Interpret the provisions under taxation applicable to different statutes related to business	K2
CO3	Apply the concepts and procedures for registration, assessment, powers, duties, offences, penalties etc.	K3
CO4	Analyse the changes in the taxation for Practical exposure in business.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

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

Unit IV (15 Hrs)

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

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

Unit V (15 Hrs)

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

Distribution of Marks: Theory 80% Problems 20%

Highlighted Content Offered in Blended Mode (Link Provided)

Text Books				
Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Gaur V.P and Narang D.B – UNIT I&II	Income Tax and Practice	Kalyani Publishers	Current Edition
2	Dr.R.Parameshwaran CA. P. Viswanathan – UNIT III,IV,V	Indirect Taxes GST and Custom Laws	Kavin Publications	Current Edition
Reference Books				
Sl.No	Author Name	Title of the book	Publisher	Year and edition
1	Dr. Vinod K.	Direct Tax Law and	Taxmann Publication	2018 Edition

	Singhania and KapilSinghania	Practice		
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	Sahitya Bhavan Publication.	2018
3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2018
5	V.S. Datey	All About GST	Taxmann Publication	2018
6	V.S. Datey	Indirect Taxes Law and Practice	Taxmann Publication	2018
7	V.S. Datey	GST Law and Practice with Customs and FTP	Taxmann Publication	2018
8	K.M Bansal	GST and Customs Law	Taxmann Publication	2018
9	Dr. Vinod K. Singhania and Monica Singhania	Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST	Taxmann publication	2018
10	Dr. Vinod K. Singhania and Monica Singhania	Student's guide to Income Tax with Problems and Solution,	Taxmann publication	2018
11	Dr. Mehrotra and Dr. Goyal	Income Tax Law and Practice	SahityaBhavan Publication	2018
12	DinakarPagare	Law and Practice of Income Tax	Sultan Chand and sons	2018
13	B.B. Lal and N. Vashisht	Income Tax Law and Practice	I.K. International Publishing House Pvt. Ltd	2018
14	Mahesh Chandra	Income Tax Law and Practice	Pragati Publication	2018
15	V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri	Income Tax Law and Practice	Kalyani Publications	2018

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21E04	INVESTMENT BANKING OPERATIONS	ELECTIVE	73	2		5

Preamble

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

Prerequisite

- Basic Knowledge on Investment Avenues

Course Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (15 Hrs)

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

Highlighted Content offered in Blended Mode (Link Provided)

Text Book

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

Books for Reference

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

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS21E05	STRATEGIC MANAGEMENT	ELECTIVE	73	2		5

Preamble

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

Course Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (15 Hrs)

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

UNIT IV (14 Hrs)

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

UNIT V (14 Hrs)

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

Highlighted Content offered in Blended Mode (Link Provided)

Text Book

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers:

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

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

Preamble

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

Prerequisite

- Basic accounting Knowledge required

Course Learning Outcome

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

List of Programmes

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

Course Designers

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

ADVANCED LEARNERS COURSE – SELF STUDY PAPER

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS19AC4	BUSINESS COMMUNICATION	ALC	-	-	-	5

Objectives

- To enhance the student’s knowledge with regard to effective communication
- To progress letter writing skills and business reports

Syllabus

UNIT I

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

UNIT II

Essentials of Business Letters – Enquiries and replies – Orders and execution – Credit and Status letters.

UNIT III

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

UNIT IV

Report Writing – Importance of report – Types of business reports – Characteristics of good report – Notice, Agenda and Minutes, Resolutions of company meetings.

UNIT V

Public Speaking – Conference and Committee –Essentials of effective conference - Listening – Meaning, significance and obstacles.

Text Book

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

Reference Books

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	Jain Omprakash.V.K , Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	Edition 2013
2.	Pillai.R.S.N& Bagavathi	Modern Commercial Correspondence	Sultan Chand & Company Ltd, New Delhi	Current Edition

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS20AC5	PRINCIPLES OF AUDITING	ALC	-	-	-	5

Objectives

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

Syllabus

Unit I

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

Unit II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Text Book

S.No	Author/s	Title of the book	Publishers	Year of publication
1	B.N.Tandon	Practical Auditing	S Chand Company Ltd	2017 Edition

Reference Books

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

Course Designers:

1. Mrs. M.Shobana, Assistant Professor
2. Mrs. A.Jeniffer, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS20AC6	BUSINESS RESEARCH METHODS	ALC	-	-	-	5

Objectives

- To develop understanding of the basic framework of research process.
- To develop an understanding of various research designs and techniques.
- To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem.

Syllabus

UNIT I

Research - meaning - scope and significance - Types of research - Research Process - Characteristics of good research - Problems in research - Identifying research problem – concepts and theoretical framework.

UNIT II

Formulation Research design - Types - features of good design - Hypothesis:- meaning – Types. Measurement - meaning - Techniques of measurement - scaling Techniques - meaning - Types of scales - scale construction techniques.

UNIT III

Sampling design - meaning - steps in sampling - criteria for good sample design - Types of sample designs. Data collection:- Types of data - sources - Tools for data collection methods of data collection. Data processing & Analysis:- coding - editing - and tabulation of data.

UNIT IV

Test of Significance:- Assumptions about parametric and non-parametric tests. Parametric Test - T test, F Test and Z test - Non Parametric Test - U Test, Multivariate analysis.

UNIT V

Interpretation - meaning - Techniques of interpretation - Report writing:- Significance - Report writing:- Steps in report writing - Layout of report - Types of reports.

Text Book

S.No	Author/s	Title of the book	Publishers	Year of publicatio
1	C.R.Kothari, Gaurav Gar	Research Methodolog	New Age Internation Publishers	2015 4 th edition

Reference Books

S.N	Author/s	Title of the book	Publishers	Year of publicatio
1	Naresh K Malhotra	Marketing Research: An Applied Orientation	Pearson Education	7th Edition, 2015
2.	Donald R.Cooper and Pamela S.Schindler	Business Research Metho	Tata McGraw Hill	11th edition, 2012

Course Designers

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