



**PSGR  
Krishnammal College for Women**



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

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

**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES**

**2022– 2025 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.



**DEPARTMENT OF B.COM (AM) & (FS)**  
**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES**  
**2022-2025 BATCH**

Semester	Part	Subject Code	Title of the Paper	Course Type	Instruction Hours /Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CIA	ESE	Total	
I	I	TAM2201/ HIN2201/ FRE2201	Language I– Tamil I/ Hindi I/ French I/	Lang	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	Eng	6	86	4	3	50	50	100	3
	III	CM22C01	Principles of Accounting	CC	5	71	4	3	50	50	100	4
	III	CM22C02	Modern Marketing	CC	5	71	4	3	50	50	100	4
	III	TH22A07	Allied- Mathematics for Commerce	GE	6	86	4	3	50	50	100	5
	IV	NME22B1 NME22A1	Basic Tamil I Advanced Tamil I	AECC	2	28	2	2	50	50	100	2
	IV	NME21ES	Introduction to Entrepreneurship	AECC	2	26	4		100	-	100	
II	I	TAM2202/ HIN2202/ FRE2202	Language II– Tamil II/ Hindi II/ French II	Lang	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper II	Eng	5	71	4	3	50	50	100	3
	III	CM22C03	Financial Accounting	CC	5	71	4	3	50	50	100	4
	III	CM22C04	Business Management and Ethics	CC	5	71	4	3	50	50	100	4
	III	TH22A08	Allied-Statistics for Commerce	GE	6	86	4	3	50	50	100	5
	IV	NME22B2 NME22A2	**Open Course: (Self-study-Online) Basic Tamil II Advance Tamil II	AECC	--	--	--	--	--	--	--	Gr.
VI			Personality Development Programme		-	-	-	-	-	-	-	-
	VI	NM12GAW	General Awareness		Self- Study	--	--	Online Test	100	--	100	Gr.
V	21PECM1	Professional English for Commerce and Management	AECC	3	40	5	2	50	50	100	2	

<b>III</b>	<b>I</b>	TAM2203A / HIN2203A / FRE2203A	Language III–Tamil III/ Hindi III/ French III	Lang	4	58	2	3	50	50	100	3
	<b>II</b>	ENG2203A	English Paper III	Eng	4	58	2	3	50	50	100	3
	<b>III</b>	CM22C05	Corporate Accounting I	CC	4	58	2	3	50	50	100	3
	<b>III</b>	CM22C06	Company Law	CC	4	58	2	3	50	50	100	3
	<b>III</b>	FS22C07	Financial Services andFintech	CC	4	58	2	3	50	50	100	3
	<b>III</b>	FS22A01 FS22A02	<b>Allied</b> 1. Foreign Exchange Market 2. Business Economics	GE	5	73	2	3	50	50	100	4
	<b>III</b>	AM22SBP1	<b>SBS I - Data AnalysisUsing Excel and Financial Modeling</b>	SEC	3	41	4	-	100	-	100	3
	<b>IV</b>	NM22EVS	<b>Foundation Course-II (Environmental Studies)*</b>	Self Study	-	-	-	-	100	-	100	Gr
	<b>IV</b>	NM22UHR	<b>Foundation Course- III(Universal Human Values and Human Rights)</b>	AEC	2	30	-	-	100	-	100	2
<b>IV</b>	JOB22TA	Job Oriented Course	-	60	-	-	-	-	-	-	Gr.	
<b>IV</b>	<b>I</b>	TAM2204A/ HIN2204A/ FRE2204A	Language – IVTamil IV / Hindi IV/ French IV	Lang	4	58	2	3	50	50	100	3
	<b>II</b>	ENG2204A	English Paper IV	Eng	4	58	2	3	50	50	100	3
	<b>III</b>	CM22C08	Corporate Accounting – II	CC	4	58	2	3	50	50	100	3
	<b>III</b>	CM22C09	Business Finance	CC	4	58	2	3	50	50	100	3
	<b>III</b>	CM22C10	Business Law	CC	4	58	2	3	50	50	100	3
	<b>III</b>	FS22A03 FS22A04	<b>Allied</b> Derivatives Markets/ Business Environment	GE	5	73	2	3	50	50	100	4

III/ IV	III	AM22SBP1/ FS21SBCE	<b>SBS I-</b> Data Analysis using Excel and Financial Modelling <b>Coursera</b> –Machine Learning for Trading	SEC	3	41/ 45	4/ -	-	100	-	100	3
IV	IV	NM22DTG	<b>Foundation Course-IV</b> Design Thinking Finishing School Part A	AEC	2	30	-	-	100	-	100	2
IV	V	COCOACT	<b>Extension Activities</b> NSS / NCC/YR /Sports & Games/Eco Watch/YiNET/ Rotaract		-	-	-	-	100	-	100	1
IV			Community Oriented Service		-	-	-	-	-	-	-	Gr.

\*\*Outside regular class hours

CC– Core Courses

CA–Continuous Assessment

GE–Generic Elective

ESE - End Semester Examination

AECC– Ability Enhancing Compulsory Course

## **Examination System**

### **CA pattern for 22-23 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
<b>Total</b>	<b>: 50 Marks</b>

#### **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
<b>Total</b>	<b>: 60 Marks</b>

##### **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**

**Part IV**

**Value education / Environmental Studies / Design Thinking**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME LEARNING OUTCOMES					
	PLO1	PLO2	PLO3	PLO4	PLO5	
<b>COURSE – CM22C01</b>						
<b>CLO1</b>	S	M	S	M	S	
<b>CLO2</b>	S	M	S	M	M	
<b>CLO3</b>	S	M	M	M	M	
<b>CLO4</b>	S	M	S	M	S	
<b>COURSE – CM22C02</b>						
<b>CLO1</b>	S	S	M	M	S	
<b>CLO2</b>	S	S	M	S	M	
<b>CLO3</b>	S	S	S	M	S	
<b>CLO4</b>	S	S	M	M	S	
<b>COURSE – CM22C03</b>						
<b>CLO1</b>	S	S	M	M	S	
<b>CLO2</b>	S	S	M	M	S	
<b>CLO3</b>	S	S	S	S	M	
<b>CLO4</b>	S	S	S	S	M	
<b>COURSE – CM22C04</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	S	S	
<b>CLO3</b>	S	S	S	M	S	
<b>CLO4</b>	S	S	M	S	S	
<b>COURSE - 21PECM1</b>						
<b>CLO1</b>	L	M	S	S	S	
<b>CLO2</b>	L	L	S	M	M	
<b>CLO3</b>	M	L	M	L	M	
<b>CLO4</b>	L	M	M	L	M	
<b>CLO5</b>	L	M	M	M	M	
<b>COURSE – CM22C05</b>						
<b>CLO1</b>	S	M	S	M	S	-

CLO2	S	M	M	M	S	-
CLO3	M	M	S	S	S	-
CLO4	S	M	S	S	S	-
<b>COURSE – CM22C06</b>						
CLO1	S	S	M	M	M	-
CLO2	S	S	S	S	S	-
CLO3	S	S	M	S	S	-
CLO4	S	S	S	S	S	-
<b>COURSE – FS22C07</b>						
CLO1	S	L	M	S	S	-
CLO2	S	M	M	S	S	-
CLO3	S	M	M	M	S	-
CLO4	M	S	L	S	M	-
<b>COURSE – FS22A01</b>						
CLO1	S	L	S	S	M	-
CLO2	S	S	M	M	S	-
CLO3	S	M	M	S	S	-
CLO4	S	S	S	S	S	-
<b>COURSE – FS22A02</b>						
CLO1	S	S	M	M	M	-
CLO2	M	S	L	S	S	-
CLO3	M	M	S	M	S	-
CLO4	L	M	S	S	S	-
<b>COURSE – AM22SBP1</b>						
CLO1	L	S	M	S	L	L
CLO2	S	M	S	S	S	L
CLO3	L	S	S	S	M	M
CLO4	L	M	S	M	M	L

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C01	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	K4

## Mapping with Programme Learning Outcomes

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

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 (14Hrs)

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

### Unit V(14 Hrs)

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

## Text Book

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

## Reference Books

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

## Skill Components

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

## Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce



COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C02	MODERN MARKETING	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 commerce

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3
CLO4	Illustrate the process and new approaches in Industry	K4

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### SYLLABUS

#### Unit I (15 Hrs)

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

#### Unit II (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 Industry 4.0- Advancements in Industry 4.0- – Impact of Industry on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

### Text Book

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

### Reference Books

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

### 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 labelling of a product
- Prepare an advertisement copy for a product

### 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:(5hrs)

##### Nature of Entrepreneurship:

(3hrs)

Meaning–Need for Entrepreneurship–Qualities of Successful Entrepreneurs–

Myths of Entrepreneurship

**Activity:** Assignment, Discussion

(2hrs)

#### Unit 2:(6hrs)

##### Role of Entrepreneurs

(4hrs)

Significance of Entrepreneurship to the nation –Environmental Factors influencing

Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced by

Entrepreneurs **Activity:** Quiz/ Role Play

(2hrs)U

nit 3:(6hrs)

**Formulation of Business Idea:** (4hrs)

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

**Activity:** Business Idea Pitch (2hrs)

**Unit 4:(6hrs)**

**Business Planning:** (4hrs)

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

**Activity:** Schemes available for Entrepreneurs (2hrs)

**Unit 5:(7hrs)** (7hrs)

**Project:**

**Interface with Successful Entrepreneurs -**

4 hrs **Business Plan Presentation** –3 hrs

**Reference Books**

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C03	FINANCIAL ACCOUNTING	CORE	71	4	-	4

**Preamble**

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

**Prerequisite**

Basic Knowledge in accountancy

**Course Learning Outcomes**

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

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

**Mapping with Programme Learning Outcomes**

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

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (16 Hrs)

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

### Unit II (13 Hrs)

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

### Unit III (14 Hrs)

**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 (14 Hrs)

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

### Unit V (14 Hrs)

**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 <sup>th</sup> ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019

### Skill Component

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

### Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C04	BUSINESS MANAGEMENT AND ETHICS	CORE	71	4	-	4

### Preamble

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

## Prerequisite

- Basic Knowledge on Business Management

## Course Learning Outcomes

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

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

## Mapping with Programme 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

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (14 Hours)

**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 ethicalpractices in business- Social Responsibility of business Relevance

## Text Books

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

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

### Skill Components

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

### Course Designers:

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
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 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

<b>CLO5</b>	Write simple sentences without committing error of spelling or grammar	K3
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(Outcomes based on guidelines in UGC LOCF – Generic Elective)

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	L	M	S	S	S
<b>CLO2</b>	L	L	S	M	M
<b>CLO3</b>	M	L	M	L	M
<b>CLO4</b>	L	M	M	L	M
<b>CLO5</b>	L	M	M	M	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

<b>Textbook</b>				
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	--	--

<b>Reference Books</b>				
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
CM22C05	CORPORATE ACCOUNTING I	Theory	58	2	-	3

#### **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 their inception till their liquidation.

#### **Prerequisite**

- Basic Knowledge in Company Accounts

#### **Course Learning Outcomes**

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

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



## Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (12 Hrs)

Issue of Shares – **\*Rights Issue – Bonus Shares\*** – Issue, Forfeiture and Reissue shares.

### Unit II (12 Hrs)

Issue and Redemption of Preference shares - **\*Underwriting–Payment of Underwriting Commission\*** - Pure Underwriting – Firm Underwriting.

### Unit III (12 Hrs)

**\*Final Accounts of Companies\*** –Statement of Profit and Loss-Balance sheet as per revised schedule of Companies Act.

### Unit IV (11 Hrs)

**\*Alteration of Share Capital and Internal Reconstruction\*** – Preparation of Reconstructed Balance Sheets.

### Unit V (11 Hrs)

Accounts of Holding Companies - **\*Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company\***-Treatment of unrealised profit on stock and assets(excluding Intercompany 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

## Reference Books

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

## Skill Component

- 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

## Course Designers

1. Dr.D.Vijayalakshmi, Assistant Professor
2. Dr.G.Indrani, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C06	COMPANY LAW	Theory	58	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge on Joint Stock Companies.

### Course 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 (12 Hrs)

Introduction to Company Law - Company – Definition – **\*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-Alteration\*** – Doctrine of Constructive Notice & Indoor Management.

#### Unit II (12 Hrs)

**\*Share – Prospectus- Contents. 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 (11 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. **\*General Meetings – Kinds of Meeting\*** – Resolutions, Minutes, Quorum, Proxy – Voting.

#### Unit IV (12 Hrs)

Winding Up of a Company**\*Concept and Modes of Winding Up under Companies Act 2013. Liquidators – Types – Powers and Duties – Winding Up Committee. Clause 49 (listing and un listing requirements)\***. National Company Law Tribunal and Appellate Tribunal.

#### Unit V (11 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 - 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 <sup>th</sup> 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 <sup>th</sup> Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book Agency	23 <sup>rd</sup> 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.

**Course Designers**

1. Dr. B. Thulasipriya, Assistant Professor
2. Ms. V. Bala Thripurasundari, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS22C07	FINANCIAL SERVICES AND FINTECH	Core	58	2	-	3

**Preamble**

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

**Prerequisite**

- Basic knowledge on financial instruments

**Course Learning Outcomes**

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

CLO 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 (11 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 – **\*The Regulatory frame work\***.

#### UNIT II (12 Hrs)

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

#### UNIT III (12 Hrs)

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

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

#### UNIT IV (12Hrs)

**\*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 -Crowd funding-Use of Crowd funding.- Big Data Analytics -Artificial Intelligence and Machine Learning applications in the BFSI sector. Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

#### UNIT V (11 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\*- Security and regulatory issues in Fintech.

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

S Text Book				
				Edition
1	E.Gordon, K.Natarajan	Financial Markets and Services	Himalaya publishing House	11 <sup>th</sup> Edition,2018

### Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jelena Mandir	Fintech law and Regulation	Edward Elgar Publishi ltd,	2019 Edition

2.	Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder,	Bit coin and Crypto currency Technologies: A Comprehensive Introduction	Princeton University Press	Revised edition 2016 Edition
3.	Henning Diedrich	Ethereum: Block chains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations	Create Space Independent Publishing Platform	2018 edition
4.	Dr. Joseph Anbarasu, Boominathan.V. K, Manoharan.P and Gnanaraj.G	Financial Services	Sultan Chand & Sons	Current Edition
5.	Gurusamy	Financial Markets and Services	Sultan Chand & Sons	4 <sup>th</sup> Revised Edition 2016

### 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.

### Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS22A01	FOREIGN EXCHANGEMARKET	ALLIED	73	2	-	4

### Preamble

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

### Prerequisite

- Basic knowledge on stock market

### Course Learning Outcome

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

CLO 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

<b>CLO2</b>	Compare the difference between the use of foreign exchange risk management techniques for foreign exchange exposures for corporations and banks.	K2
<b>CLO3</b>	Demonstrate the applications of foreign currency options.	K3
<b>CLO4</b>	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
<b>CLO1</b>	S	L	S	S	M
<b>CLO2</b>	S	S	M	M	S
<b>CLO3</b>	S	M	M	S	S
<b>CLO4</b>	S	S	S	S	S

**S- Strong; M-Medium; L-Low**

### Syllabus

#### UNIT I (14 Hrs)

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

#### UNIT II (15 Hrs)

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

#### UNIT III (15 Hrs)

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

#### UNIT IV (14 Hrs)

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

#### UNIT V (15 Hrs)

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

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

#### Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Apte. P.G	International Financial Management	Tata McGraw Hill	2013, 6 <sup>th</sup> 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 <sup>th</sup> edition.
2	Van Horne	Financial Management and Policy	Prentice Hall	2014, 12 <sup>th</sup> edition.

#### Skill Components

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

how they are determined.

### Course Designer

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS22A02	BUSINESS ECONOMICS	ALLIED	73	2	-	4

### Preamble

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

### Prerequisite

- Basic knowledge on economics

### Course Learning Outcomes

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

CLO 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(15 hrs)

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

#### UNIT II (15 hrs)

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

#### UNIT III (14 hrs)

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

## UNIT IV (15hrs)

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

### Reference Books

## UNIT V (14hrs)

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

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

### Text Books

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

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

### Skill Component

- Assignment on understanding the Economic Concepts, principles and Frameworks.
- Understand the basic economics nature of an individual and basic microeconomic concepts.
- Evaluating Demand and supply and its Elasticity in various market structure.
- Study about the pricing structure under various market conditions.
- Analyze the external economics which affect our economy
- Assignment on Conducting and Interpreting Economic Analysis.

### Course Designers:

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



**SEMESTER III COURSERA  
/ SKILL BASED SUBJECT  
PRACTICAL - DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING**

<b>COURSE NUMBER</b>	<b>COURSENAME</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
AM22SBP1	<b>SBS-PRACTICAL I – DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING</b>	<b>SBS - Practical</b>	-	4	41	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

<b>CLOs</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Recall the Concepts of excel and financial modeling	K1
<b>CLO2</b>	Understand the various commands in excel and financial modeling	K2
<b>CLO3</b>	Apply the techniques, elements and approaches of forecasting financial statements	K3
<b>CLO4</b>	Analyze a program using appropriate analytical tool	K4

**Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>	<b>PLO6</b>
<b>CLO1</b>	L	S	M	S	L	L
<b>CLO2</b>	S	M	S	S	S	L
<b>CLO3</b>	L	S	S	S	M	M
<b>CLO4</b>	L	M	S	M	M	L

S-Strong; M-Medium; L-Low

**Syllabus**

- 1 Preparation of Income Statement:**  
**Input:** Receipts & Payments.  
**Functions to be used:** Data validation, 'fx' –functions, Conditional Formatting, Controls, Scenarios, Goal Seek, Auto Correct.  
**Expected Output:** Income Statement
- 2 Time Value of money:**  
**Input:** Cash Flows.  
**Functions to be used:** FV,NPER,PMT,PV, TYPE,  
**Expected Output :** NPV,IRR,ROI
- 3 Estimating the share price:**  
**Input:** Share Prices.  
**Functions to be used:** Graph, Trend Setting.  
**Expected Output :**Trend line
- 4 Calculation of Risk Adjusted Rate:**  
**Input:** Share Prices.  
**Functions to be used:** CAPM Functions  
**Expected Output:** Beta value and Trend line

- 5 Capital Rationing:**  
**Input:** Cash Flows.  
**Functions to be used:** Solver Parameters  
**Expected Output:** Ranking based on Pay-back period
- 6 Leverage:**  
**Input:** Various Costs.  
**Functions to be used:** Goal Seek.  
**Expected Output:** DOL, DFL and DCL; BEP graph
- 7 Designing Capital Structure:**  
**Input:** Summarized Income Statement.  
**Functions to be used:** Goal Seek **Expected Output:** EPS, EPS growth rate.
- 8 Inventory Management: Input:**  
Inventory data. **Functions to be used:** Scenarios  
**Expected Output:** EOQ, Max level, Min level, Graph.
- 9 Credit Policy:**  
**Input:** Opening and Closing Receivables.  
**Functions to be used:** Min, Max.  
**Expected Output:** Aging Schedule
- 10 Cash flow Estimation:**  
**Input:** Cash flows.  
**Functions to be used:** Autocorrect  
**Expected Output:** Cash Budget
- 11 Calculation of Growth Rates:**  
**Input:** Financial Statements  
**Functions to be used:** Geomean  
**Expected Output:** Annual Average Growth Rate and CAGR
- 12 Portfolio Management:**  
**Input:** Share Price **Functions to be used:** Solver  
**Expected Output:** Risk and Returns of Shares
- 13 Term Structure of Interest Rates:**  
**Input:** Bond price  
**Functions to be used:** Goal Seek  
**Expected Output:** Spot rates, Forward rates and YTM
- 14 Analysis of Stock Market data**  
**Input:** Sample Stock Market Data  
**Functions to be used:** Pivot table  
**Expected Output:** Stock Market Report
- 15 Financial Position Analysis:**  
**Input:** Financial Statements  
**Functions to be used:** Financial Functions  
**Expected Output:** Financial Performance

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

### **Pedagogy**

Demonstration, System, Hands on Training

### **Course Designers**

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

<b>COURSE NUMBER</b>	<b>COURSENAME</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
NM22UHR	<b>UNIVERSAL HUMAN VALUES AND HUMAN RIGHTS</b>	<b>Theory</b>	<b>30</b>	-	-	<b>2</b>

**Objectives:** The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potentials.

### **Unit I Introduction to value Education (5 Hrs)**

Education system in India, value erosion at various levels-personal, family, society, national and international, Values-concept and need, Types of values-personal, family and society, importance of value education , Incorporating Universal Human Values in Higher Education.

### **Unit II Introduction to Universal Values (6 Hrs)**

**Introduction to Universal Values:** Introduction, needs and basic understanding. Universal Values- Love, truth, nonviolence, peace and righteousness. **Love:** Need of Love, Cultivating Love, Value aspects of Love. **Peace:** Approaches to peace, Conflict prevention and resolution, Fostering Culture of Peace in the Classroom.

**Truth:** Universal truth, Importance of Truth, Benefits of Truthfulness. **Non-violence:** Need, Gandhian Principles of Non-violence, Nonviolence-Its application in handling today's conflict, Six Guidelines to Carryout Nonviolent Action, ways to promote principles of non-violence.

**Righteousness (Dharma):** Meaning, functioning of Dharma, Characteristics of Dharma, Dharma of a Student, Practicing Dharma in daily life.

### **Unit III: Promoting Universal Human Values (6 Hrs)**

**Harmony in the Human Being:** Understanding the Human Being as Co-existence of Self ('I') and Body, Discriminating between the Needs of theSelfandtheBody,TheBodyasanInstrumentof'I',UnderstandHarmonyintheSelf('I'),HarmonyoftheSelf('I')withtheBody.

**Harmony in the Family and Society:** Harmony in the Family-the Basic Unit of Human Interaction, Values in Human-to-Human Relationships, 'Trust' – the Foundational Value in Relationships, 'Respect' – as the Right Evaluation, Understand Harmony in the Society.

**Harmony in the Nature (Existence):** Understand Harmony in the Nature, Interconnectedness, Self-regulation and Mutual fulfillment among the Four Orders of Nature, Realizing 'Existence is Co-existence' at All Levels, The Holistic Perception of Harmony in Existence.

### **Unit IV Holistic Well-Being (7 Hrs)**

Influence of universal human values on holistic wellbeing – Definition ofwell-being (state of being comfortable, healthy, happy and equanimity)- Types of Well Being: Hedonic (Subjective) and Eudaimonic (Psychological) -8 Pillars of Holistic Wellness- (Physical, Emotional, Social,

Spiritual, Intellectual, Occupational, Financial, Environment) –Resilience: Meaning and definition of Resilience-Learning from setbacks, well-being and resilience.

### **Unit V: Indian Constitutional Values (6 Hrs)**

**Human Rights:** Meaning, characteristics of human rights, Human Rights and UNO, UDHR- Universal Declaration of Human Rights, Indian Constitution-Preamble, Fundamentals of Rights, fundamental duties, Right to Information Act (RTI), National Human Rights Commission(NHRC),State Human Rights Commission, Tamil Nadu.

### **REFERENCES**

1. **Choudhary,T.,&Madnawat,A.(2017).** Spirituality and compassionateloveinpsychiatristsandpsychiatricsocialworkers.*IndianJournalofPositivePsychology*,8(1),79.Fisher,J.(2011).
2. **Narayan,R.S.,**A TextBook on Professional Ethics and Human Values, New AgeInternational Publishers, New Age International(P) Ltd, New Delhi,2006.
3. **Norman,R.,**theMoralPhilosophy- AnIntroductiontoEthics,OxfordUniversityPress,Oxford,1998.
4. **Nicotera,N.,&Laser-Maira,J.A.(2017).***InnovativeSkillstoSupportWell-BeingandResiliencyinYouth.*OxfordUniversityPress.
5. **Pradeep Kumar, Raman Charla,** Human Values & Professional Ethics, Paramount PublishingHouse,Hyderabad,2013.
6. **Susairathinam,A.A.(2020).**LivedexperiencesofseparatedwomeninTamilNadu,India:Psychologicalwell-being.*IndianJournalofPositivePsychology*,11(2),93–104.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22C08	CORPORATE ACCOUNTING II	CORE	58	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge in Company Accounts

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (13 Hrs)

**\*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 (10 Hrs)

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 III (13 Hrs)

**\*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 IV (12 Hrs)

\*Accounts of Insurance Companies: Types of Insurance – Life Insurance –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 V (10 Hrs)

**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).

**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 and Murthy. A	Corporate Accounting	Margham Publications	Reedition 2021

#### Books for Reference:

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

#### Skill Components

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

#### Pedagogy:

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

#### Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C09	BUSINESS FINANCE	Core	58	2	-	3

### 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	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	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 (12 Hrs)

Business Finance – Meaning and Definition – **Approaches to Finance Function – objectives of Financial Management** – Scope – Financial Decisions. Financial Planning – Objectives – Characteristics – Time Value of Money – Practical Applications of Time Value Techniques.

#### UNIT II (11 Hrs)

Capital Budgeting – Meaning– **Importance**– Methods of Capital Budgeting. 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 (11Hrs)

Capital Structure–Importance – **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

#### UNIT IV (12 Hrs)

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

## UNIT V (12 Hrs)

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

S. No	Authors	Title	Publishers	Year of Publication
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

### Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
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 <sup>th</sup> Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

### Skill Components

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

### Pedagogy

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

### Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasi Priya, Department of Commerce



COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C10	BUSINESS LAW	Core	58	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge on Indian contract Act

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

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

#### Unit II (11 Hrs)

Free Consent-Unlawful Agreements-**Quasi Contracts-Different Modes of Discharge of Contract -Remedies of Breach**

#### Unit III (12 Hrs)

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

#### Unit IV (12 Hrs)

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

#### Unit V (17 Hrs)

**Consumer Protection Act 1986-** Introduction to Intellectual Property Right Act- Copyright - Trademark. Competition Act 2002.

## 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

### Books for Reference:

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

### Skill Components

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

### Pedagogy

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

### Course Designers

- 1.Dr. L.Nithya, Department of Commerce
- 2.Dr. T.Ambika, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS22A03	DERIVATIVES MARKET	ALLIED	73	2	-	4

### Preamble

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

### Prerequisite

- Basic knowledge on stock market

### Course Learning Outcomes

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

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

## Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

## Syllabus

### UNIT I (DL 15 Hrs)

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

### UNIT II (DL 14 Hrs)

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

### UNIT III (DL 15 Hrs)

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

### UNIT IV (DL 15 Hrs)

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

### UNIT V (DL 14 Hrs)

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

## Self-Study

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

#### Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	John C. Hull and Sankarshan Basu	Options, Futures and other Derivatives	Margham Publications Ch -17	8 <sup>th</sup> 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 <sup>TH</sup> Edition,2011
2	Nick Battley	Introduction to Commodity Futures	Irwin	2 <sup>nd</sup> Edition2016
3	Niti Nandining Chatnani	Commodity Markets	Mc Graw Hill Pvt. Ltd	1 <sup>st</sup> Edition,2011
4	Parameshwaran.R	Futures and options	Mc Graw Hill Pvt. Ltd	5 <sup>th</sup> edition2016
5	Wolk book	NCFM Commodity Derivatives Module		

### 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	COURSE NAME	Category	L	T	P	Credit
FS22A04	BUSINESS ENVIRONMENT	ALLIED	73	2	-	4

### Preamble

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

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Outline various components and different 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 Outcomes

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

S-Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (15 Hrs)

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

#### UNIT II (15 Hrs)

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

### UNIT III (15 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:** emerging rural sector in India: consumerism in India. Social responsibility of business; social audit - **corporate governance.**

### UNIT IV (14 Hrs)

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

### UNIT V (14 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

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

#### Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Francis Cherunilam	Business Environment	Himalaya Publishing House	27 <sup>th</sup> 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 <sup>th</sup> 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. Ms.A.Divya, Assistant Professor
2. Ms.K.Janci Jenitha, Assistant Professor

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM22DTG	DESIGN THINKING	THEORY	30	-	-	2

### Preamble

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

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

### Syllabus

#### UNIT – 1 (6 Hours)

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

#### UNIT – II (6Hours)

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

#### UNIT – III (6 Hours)

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

#### UNIT – IV (6 Hours)

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

#### UNIT – V (6 Hours)

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

### Text Book

S.No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	ChristianMueller-Roterberg	Handbook of Design Thinking Tips& Tools for how to design thinking	Amazon Kindle Version	2018
2	Gavin AmbrosePaul Harris	Design Thinking	AVA Publishing Switzerland	2010

3	Sambhrant Srivasta vaand Vijay Kumar	A Text Book of DESIGN THINKING	Vayu Educationof India	2022
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### Reference Books

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