PSGR Krishnammal College for Women

DEPARTMENT OF B.COM (FINTECH)

CHOICE BASED CREDIT SYSTEM (CBCS) &

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH FINTECH

2024–2027 BATCH

PROGRAMMING LEARNING OUTCOMES (PLOs)

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

PLO1: Exhibit advanced proficiency in the field of financial data analysis, including sophisticated modeling techniques and automation, showcasing an expert-level understanding and application of financial analysis.

PLO2: Demonstrate mastery in the development and management of Block Chain applications, underscoring their expert-level expertise in distributed ledger technology.

PLO3: Achieve proficiency in designing and developing FinTech applications, thereby enhancing their programming and software development skills to an advanced level.

PLO4: Acquire a profound understanding of AI and machine learning techniques as applied to financial data, enabling them to make data-driven decisions at an advanced level.

PLO5: Expertise in integrating payment systems seamlessly into diverse financial applications, reflecting an advanced knowledge level that ensures a user experience of the highest quality.

PROGRAM-SPECIFIC OUTCOMES (PSOs)
The students at the time of graduation will,

PSO1: Demonstrate the ability to employ advanced financial technology knowledge and skills to generate innovative solutions that address complex financial challenges, showcasing their proficiency in creating novel FinTech solutions at an expert level.

PSO2: Exhibit a deep understanding of financial regulations and data privacy principles, applying their advanced knowledge to ensure the development of secure and compliant FinTech solutions, showcasing an expert-level grasp of regulatory and security concepts.

PSO3: Manifest an entrepreneurial mindset, applying their advanced financial technology knowledge to identify and explore new business opportunities, with the capability to initiate and manage their own FinTech ventures, thereby contributing significantly to the expansion and innovation of the FinTech industry, showcasing a profound understanding of entrepreneurship within the financial technology sector.

PSGR Krishnammal College for Women

DEPARTMENT OF COMMERCE WITH FINTECH
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH FINTECH – 2024-2027 BATCH ONWARDS

Programme & Branch B Com – FinTech												
Scheme of Examination (Applicable to students admitted during the academic year *2024- 2025* and onwards)												
Semester	Part	Course Code	Title of the Paper	Course category	Instruction hrs/ week	Instruction hrs/ sem	Tutorial	Duration of Examination in hrs	Examination marks			
									CA	ESE	Total	Cred
I	I	TAM2301A/ HIN2301A/ FRE2301A	**Language I** Tamil Paper I /Hindi Paper I /French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
		FT24C02	FinTech Fundamentals	CC	6	88	2	3	25	75	100	4
		TH24A07	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
		FT24CP1	Financial Modeling using Advanced Excel	CC	4	57	3	3	15	35	50*	2
	IV	**Non Tamil Students**										
		NME23B1/ NME23A1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		Students with Tamil as Language										
		NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

L-Language **E-English**
CC – Core Courses **CA – Continuous Assessment**
GE – Generic Elective **ESE - End Semester Examination**
AEC – Ability Enhancing Course **ACC – Additional Credit Course**
*** CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

Examination System

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

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG

Language and English

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

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

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

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

Total : 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and English – UG

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

UG - Core and Allied courses:

ESE Question Paper Pattern: **5 x 15 = 75 Marks**

Question from each unit comprising of

One question with a weightage of 2 Marks: 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 5 =25

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

ESE Question Paper Pattern :(for Accounts Papers viz., Principles of Accounting, Financial Accounting, Corporate Finance, Business Finance, Management Accounting, Direct Taxation, Cost Accounting) 5 x 15 = 75 Marks

Question from each unit comprising of

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

Continuous Internal Assessment PatternTheory

I Year UG (2024 Batch)

CIA Test	:	5 marks **(conducted for 45 marks after 50 days)**
Model Exam	:	7 marks **(Conducted for 75 marks after 85 days (Each Unit 15 Marks))**
Seminar/Assignment/Quiz	:	5 Marks
Class Participation	:	5 marks
Attendance	:	3 marks
Total	**:**	**25 Marks**

Part IV

Women Studies /Value education/Environmental Studies / Design Thinking

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
Total	**:**	**100 Marks**

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE- CM23C01					
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
COURSE- FT24C02					
CLOs	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	S	S	S	S	M
CLO2	S	M	M	S	M
CLO3	S	S	M	M	M
CLO4	S	S	S	S	M
COURSE- FT24PR1					
CLOs	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	M	S	M	S	S

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

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme 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 **(15 Hrs)**

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

Unit V **(15 Hrs)**

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

TextBook

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

Reference Books

S. No	Authors	Title	Publishers	Year of Publication & Edition
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, 2022 ed
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016 ed

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.

Course Designers

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

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
FT24C02	**FINTECH FUNDAMENTALS**	**Theory**	**88**	**2**	**-**	**4**

Preamble

- To introduce the students to the dynamic and transformative world of financial technology

Prerequisite

- Basic knowledge in Technological aspects of Finance

Course Learning Outcomes

- On the successful completion of the course, students will have foundational understanding of the key principles and trends in FinTech

CLOs	CLO Statement	Knowledge Level
CLO1	To trace the evolutionary journey of financial technology	K1
CLO2	To explain the impact of financial technology on financial services	K2
CLO3	To provide an understanding of the technical intricacies of financial technology	K4
CLO4	To take stock of the technological trends sweeping the financial services sector	K3

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I **(18 Hrs)**

Introduction to FinTech: –An Understanding – Definition– History and Evolution – FinTech Ecosystem –recent developments– FinTech Market trends in India – Types of FinTech – Benefits. FinTech's key growth drivers – Challenges. **Fintech Hubs:** Introduction –purpose–Financial Hub – FinTech revolution in India – Top Global FinTech Hubs –Emerging FinTech Hubs. **Crypto Currencies:** Introduction–Outline – Major types–legal position of Cryptocurrencies in India.

Unit II **(17 Hrs)**

Artificial Intelligence and Fintech: Introduction -AI and FinTech – Global Artificial Intelligence (AI) in FinTech Market Overview –Market Segmentation – AI Changing the Financial Services Industry –Opportunities – Applications of Artificial Intelligence in FinTech. **Machine Learning and Fintech**: Introduction – Characteristics– Need– Significance– Machine Learning in Finance – Functions– Advantages for Accounting and Finance – Use cases– Benefits. **Process Automation (RPA) and Fintech**: Introduction – RPA in Banking –Advantages in Banking and Finance – Financial Data Analytics – Data Science and Big data in Finance –challenges.

Unit III **(18 Hrs)**

Digital Lending: Introduction –Landscape of Digital Lending – Development –outlook for SME Financing – Ecosystem Funding – Crowd Finance – Payment and Retail Business – Digitalization of Financial Services – Benefits of Digitalization in Retail Banking and Corporate Banking. **Robotic Digital Payments:** Introduction – Forms of Digital Payments – Advantages of Digital Payments – Cashless / Cash-free society – DFS Ecosystem – Use cases– Developing countries and DFS – The story of mobile money – RTGS Networks – RTGS Transaction benefits.

Unit IV **(17 Hrs)**

Fintech Business Models: Introduction – FinTech Business Model –FinTech Business Models in India – Benefits– FinTech's contribution in Financial Inclusion and Financial Integration – Government Regulation. **The Future of Fintech:** Introduction – FinTech landscape in India – Forces shaping the Future – Key trends– Growth– Future of Financial Services – The rise of Bank Tech –impact on retail Banking – Ethics in FinTech – FinTech and the Digital lending – Transformation – The future of SME lending – Funding Ecosystem – Crowd Funding – Payments and Retail Transactions –Digitalization – Impact– The Standards and best practices in Cyber Security Business.

Unit V **(18 Hrs)**

Effects of Fintech on Various Sectors: Introduction – The implications of FinTech on Payment Innovations, Real Estate – The effects of FinTech on Insurance Sector – The effects of FinTech on Capital Markets. **RegTech:** Introduction – Key technologies– RegTech in Financial Servies – Data Privacy and security–applications in Healthcare – Automated compliance reporting –adoption channels – RegTech and Financial Inclusion – Global regulatory and RegTech. **The future of RegTech**: Trends and Innovations. **FinTech Regulations**: Introduction- Government Initiatives transforming India's Financial Lanscape – Security and Privacy in FinTech-Data Protection Laws & Regulations.

Text Book

S.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dheenadhayalan.V, Vijai.C	FinTech	Vijay Nicole Imprints Pvt Ltd	2024 Edition
2	Arner D., Barbers J., Buckley R	The evolution of FinTech: a new post crisis paradigm	University of New South Wales Research Series	2015 Edition
3	Susanne Chishti, Janos Barberis	The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries	Wiley Publications	2016 Edition

Reference Books

S.No.	Author Name	Title of the book	Publisher	Year and edition
1	Richard Hayen	FinTech: The Impact and Influence of Financial	Create space Independent Pub	2016 Edition

		Technology on Banking and the Finance Industry		
2	Parag Y Arjunwadkar	FinTech: The Technology Driving Disruption in the financial service industry	CRC Press	2018 Edition
3	Sanjay Phadke	Fintech Future : The Digital DNA of Finance	Sage Publications	2020 Edition

Skill Components

- Analyze real-world case studies of FinTech applications in the payment and lending industries. Evaluate their success and impact on traditional financial services.
- Research and present on the evolution of FinTech, its impact on the financial industry, and the main FinTech hubs around the world**.**
- Analyze real-world case studies of FinTech applications in the payment and lending industries. Evaluate their success and impact on traditional financial services.
- Explore various technologies, such as cloud computing, IoT, and blockchain. and to create a simple FinTech application or analyse how these technologies can be integrated into financial services.
- To analyze the regulatory and policy environment in different countries and assess how it affects the growth of FinTech.

Course Designers

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

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
FT24CP1	**Financial Modeling using Advanced Excel**	**Practical**	**-**	**3**	**57**	**2**

Preamble

- To acquire hands-on experience in automating accounting tasks, promoting efficiency, and reducing errors

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	Combine and arrange data from different perspectives into a single location of database to edit for writing codes	K1
CLO2	To develop efficient, accurate, flexible modules that allows for easy collaboration to analyze large data sets efficiently	K2
CLO3	Master the Creation, manipulation and Customization of Pivot Tables for the organizations.	K3
CLO4	Provide a Comprehensive view of organization's financial performance aiding for strategic decision-making.	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Advance Excel:

1. Calculation of total, average of semester marks using auto sum.
2. Calculation of Mean, Median,Mode, Standard Deviation and Correlation
3. Formatting, editing excel worksheet and copying the contents to different sheets.
   a. Change font as bold, Arrange the alignment as center, Rename the sheet, insert a new sheet,move a sheet.
   b. Delete a sheet, Hide/unhide columns, Change column width, Usage of sorting option for the "Name" field, Usage of filter for the field "City" and "Salary", Wraptext and Shrink to fit.
4. Preparation of Diagram and graphs and Break-even chart
5. Creating Pivot Table to analyses sales report using Advance Filter with Multi Criteria

6. Creation of trend line to estimate share price using the functions Graph and Trend setting basic concepts related with user defined Macros by automating and recording Macros working with Multiple Sheet Data to fetch and compare values by using Vlookup and other Lookup Functions
7. Prepare a Data Table for a costing and pricing analysis Perform the What if analysis commands goal seeks and Scenario Manager

Creation of templates using financial models:

1. Final Accounts
   Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
   Expected Output: Statement of Profit and Loss and Balance Sheet.

2. Ratio Analysis
   Input: Trial Balance
   Functions to be used: Scenarios
   Expected Output: Ratios with highlights (good or bad)

3. Preparation of Income Statement
   Input: Receipts & Payments
   Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
   Expected Output: Income Statement

4. Time Value of Money
   Functions to be used: FV, NPER, PMT, PV, TYPE,
   Expected Output: NPV, IRR, ROI

5. Designing Capital Structure
   Input: Summarized Income Statement
   Functions to be used: Goal Seek
   Expected Output: EPS, EPS growth rate.

6. Inventory Management
   Input: Inventory Data
   Functions to be used: Scenarios
   Expected Output: EOQ, Max level, Min level, Graph.

7. Cash flow Estimation
   Input: Cash flows
   Functions to be used: Auto correct
   Expected Output: Cash Budget

8. Leverage
   Input: Various Cost
   Functions to be used: Goal Seek
   Expected Output: DOL, DFL and DCL; BEP graph.

Course Designers

1. Dr. G. Kavitha, Assistant Professor, Department of Commerce
2. Dr. B. Thulasi Priya, Assistant Professor, Department of Commerce

PSGR Krishnammal College for Women

DEPARTMENT OF B.COM (FINTECH)

CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

B.COM (FINTECH)

2024–2027 BATCH

SEMESTER II

PROGRAMMING LEARNING OUTCOMES (PLOs)

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

PLO1: Exhibit advanced proficiency in the field of financial data analysis, including sophisticated modeling techniques and automation, showcasing an expert-level understanding and application of financial analysis.

PLO2: Demonstrate mastery in the development and management of Block Chain applications, underscoring their expert-level expertise in distributed ledger technology.

PLO3: Achieve proficiency in designing and developing FinTech applications, thereby enhancing their programming and software development skills to an advanced level.

PLO4: Acquire a profound understanding of AI and machine learning techniques as applied to financial data, enabling them to make data-driven decisions at an advanced level.

PLO5: Expertise in integrating payment systems seamlessly into diverse financial applications, reflecting an advanced knowledge level that ensures a user experience of the highest quality.

PROGRAM-SPECIFIC OUTCOMES (PSOs)
The students at the time of graduation will,

PSO1: Demonstrate the ability to employ advanced financial technology knowledge and skills to generate innovative solutions that address complex financial challenges, showcasing their proficiency in creating novel FinTech solutions at an expert level.

PSO2: Exhibit a deep understanding of financial regulations and data privacy principles, applying their advanced knowledge to ensure the development of secure and compliant FinTech solutions, showcasing an expert-level grasp of regulatory and security concepts.

PSO3: Manifest an entrepreneurial mindset, applying their advanced financial technology knowledge to identify and explore new business opportunities, with the capability to initiate and manage their own FinTech ventures, thereby contributing significantly to the expansion and innovation of the FinTech industry, showcasing a profound understanding of entrepreneurship within the financial technology sector.

DEPARTMENT OF B.COM (FINTECH)
CHOICE BASED CREDIT SYSTEM &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK(LOCF)
& SCHEME OF EXAMINATION
B.COM (FINTECH) – 2024-2027 BATCH

Programme & Branch B Com – FinTech

Scheme of Examination
(Applicable to students admitted during the academic year *2024- 2025* Batch)

Semester	Part	Course Code	Title of the Course	Course Type	Instruction hours/ week	Instruction hours/ sem	Tutorial hrs /sem	Duration of Examination in hrs	Examination marks CA	ESE	Total	Credits
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II HindI Paper II French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	E	4	58	2	3	25	75	100	3
	III	FT24C03	Principles of Management	CC	4	58	2	3	25	75	100	3
		CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
		FT24C05	Analytics for Finance	CC	3	43	2	3	25	75	100	2
		FT24CP2	Financial Analysis and Visualisation	CC	3	45	-	3	15	35	50*	2
		TH24A16	Statistics for Commerce	GE	5	73	2	3	25	75	100	4
		NME23B2 / NME23A2*	Basic Tamil II / Advanced Tamil II	AEC	SS	---	--	----	---	--	100	Gr
	IV	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	-	--	100	--	100	2
I-II	V	NM23GAW	General awareness	GL	--	---	-	--	100	--	100	Gr
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

* After Class hours * CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

CA – Continuous Assessment

L-Language

E-English

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancement Course

ESE - End Semester Examination

GC – General Course

AECC – Ability Enhancement Compulsory Course

SS – Self Study

ACC - Additional Credit Course

Examination System

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

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks

UG Language and English

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

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

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

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

Total : 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks Language and English – UG

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

<u>UG - Core and Allied courses:</u>

<u>ESE Question Paper Pattern:</u> 5 x 15 = 75 Marks

<u>Question from each unit comprising of</u>

One question with a weightage of 2 Marks: 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 5 =25

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

<u>ESE Question Paper Pattern</u> :(for Accounts Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 5 x 15 = 75 Marks

<u>Question from each unit comprising of</u>

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

<u>Continuous Internal Assessment PatternTheory</u>

<u>I Year UG (2024 Batch)</u>

CIA Test	:	5 marks **(conducted for 45 marks after 50 days)**
Model Exam	:	7 marks **(Conducted for 75 marks after 85 days (Each Unit 15 Marks))**
Seminar/Assignment/Quiz	:	5
marksClass Participation marks	:	5
Attendance	:	3 marks
Total	**:**	**25 Marks**

Part IV

<u>Women Studies /Value education/Environmental Studies / Design Thinking</u>

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
Total	**:**	**100 Marks**

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE - FT24C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE - CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE - FT24C05					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE - FT24CP2					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FT24C03	**PRINCIPLES OF MANAGEMENT**	**Theory**	58	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

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

Mapping with Programme 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 (12 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 (11 Hours)

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

Unit III (12 Hours)

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. #case study

Unit IV (11 Hours)

Directing: Functions. **Leadership:** Meaning – Importance - Functions of Leadership - Leadership Styles - Qualities of a Good Leader- Theories and Approaches to Leadership. **Coordination:** Meaning – Definition - Meaning - Techniques of Co-ordination. Management by Exception [MBE]. #case study

Unit V (12 Hours)

Control: Meaning - Nature - Importance- Process & Techniques of Control. **Staffing -** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview. **Objectives and Social Responsibilities of Business:** Objectives of Business-Economic-Socio economic- Social and Human Objectives

Text Books

S.No	Authors	Title	Publishers	Year of Publication & Edition
1	R.K.Gupta & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 Reprint

Reference Books

S.No	Authors	Title	Publishers	Year of Publication & Edition
1	Dinkar Pagre	Principles of Management	Sultan Chand & Sons	2018 Reprint
2	PC Tripathi & PN	Principles of	Tata Mc Graw Hill	2017 edition

	Reddy	Management	Publishing Co Ltd	
3	Robbins, De Cenzo, & Coulter	Fundamentals of Management	Pearson Education Ltd	2017 edition

Skill Component

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	**FINANCIAL ACCOUNTING**	**Theory**	73	2	-	3

Preamble

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

Prerequisite

Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2

CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme 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 (15 Hrs)

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

Unit II (14Hrs)

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

Unit III (15Hrs)

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

Unit IV (15Hrs)

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

Unit V (14Hrs)

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

Text Books

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

Reference Books

S.No	Authors	Title	Publishers	Year of Publication & Edition
1	RL Gupta & Radhaswamy	Advanced Accountancy	Sultan Chand & Sons	2018, 13th edition

2	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3	MC.Shukla,T.S Grewal & S.C. Gupta	Advanced Accountancy	S Chand & Sons	2019

Skill Component

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

Pedagogy

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

Course Designers:

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FT24C05	**ANALYTICS FOR FINANCE**	**Theory**	**43**	**2**	**-**	**2**

Preamble

- To understand the applications of analytics in the area of finance
- To identify the functional areas of Data analytics tools

Prerequisite

- Basic Knowledge on the fundamentals of FinTech

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Demonstrate understanding of a business problem, articulate and convert it into a viable Analytics	K1
CLO2	Apply Data visualization for exploratory analysis and communicate effectively to diverse audience.	K2
CLO3	Analyze a business problem using the most appropriate data mining technique.	K3
CLO4	Apply regression for addressing financial problem	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 (9 Hours)

Introduction to Analytics: Data – Information – Intelligence – Knowledge Approach, Types of Analytics, Types of Digital Data, Source of Data, Importance of Data Quality, Looking Data from many perspective, evolution of Business Analytics and Role of DSS, EIS and Digital Dashboards, Business Analytics Tools and Software, Role of Business Analyst in Business & Society, Business Analytics Process, Business Analytics Architecture & Framework.

Unit II (8 Hours)

Data Warehouse & Data Mining: Introduction to OLTP and OLAP, Data Mart, Data Lake, Data Warehouse Architecture & Data Warehouse Design, Extract Transform Load (ETL), Data Mining Concepts, Architectural aspects of Data Mining, Data Mining Techniques, Data Mining & Big Data application in Business.

Unit III (9 Hours)

Application of Analytics: Analytics in Business Support Functions, Analytics in Industries – Telecom, Retail, Healthcare, Governance, Supply Chain, Marketing, Finance, Retail & Human Resource, Sports Analytics, Social Media Analytics, Social Networking Analytics, Recommendation Systems.

Unit IV (8 Hours)

Business Analytics Tool (TABLEAU) Introduction to Business Intelligence, Components of BI architecture, Querying Data, Data Reporting and Visualization Tools, Tableau - Introduction, Interface, Connecting to Data, Descriptive Analytics – Bar charts, Scatterplots, Histogram, Geographical Maps, Heatmaps, Pareto Charts, Swap Axis, Dual Axis, Word Cloud, Waterfall Chart, Dynamic Control Charts, Actions – Sort, Hierarchy, Filters, Calculations – Numeric Calculations, String Calculations, Date Calculations, Building Storyboards, Data Analysis Techniques to generate insights, Case Studies

Unit V (9 Hours)

Dashboard (Power BI): Overview of Power BI Desktop, Data Sources in Power BI Desktop, Connecting to a data Sources, Query Editor in Power BI, Clean and Transform your data with Query Editor, Create calculated tables and measures, Combining Data – Merging and Appending, Cleaning irregularly formatted data, Visual Analytics with PowerBI, Navigation Hierarchy and Aggregation, Refining and Transforming Visualizations, Modeling Data and Managing Data Relationship, Dashboarding with PowerBI.

Text Books

S.No	Authors	Title	Publishers	Year of Publication & Edition
1	R.N Prasad & Seema Acharya	Fundamentals of Business Analytics	Wiley India Ltd	2018 Second Edition
2	Dinesh Kumar .U	Business Analytics- The Science of Data Driven Decision Making	The Wiley Publication	2017

Reference Books

S.No	Authors	Title	Publishers	Year of Publication & Edition
1.	James Evans	Business Analytics	Pearson Publishers	2016 – 2nd Edition
2	Jiawei Han and Michelin Kamber	Data Mining: Concepts and Techniques	Morgan Kaufmann Publication	2015

Skill Component

- Preparation of Charts for Financial Data analytics
- Case Studies on Credit Risk Analytics
- Time Series Analysis
- Cross – Sell or Up –Sell & Customer Life Time Value Analytics in Marketing
- Prediction of Job Attrition in HR and Talent Analytics

Course Designers

1. Dr. M. Raja Rajeswari, Assistant Professor, Department of Commerce
2. Dr. B. Thulasi Priya, Assistant Professor, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24CP2	**FINANCIAL ANALYSIS AND VISUALISATION**	**Practical**	**-**	**3**	**42**	**2**

Preamble

- To analyse financial statements using spreadsheet and visualize the reports through respective tools

Prerequisite

- No prerequisite

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Apply data cleaning and preparation techniques for financial analysis	**K1**
CLO2	Demonstrate financial models in spreadsheet	**K2**
CLO3	Understand visualization interface and learn how to import data	**K3**
CLO4	Construct financial dashboards and create basic visualisation	**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

SPREADSHEET

1. Financial Statement Analysis
   - Import a sample income statement and balance sheet.
   - Calculate key financial ratios (e.g., current ratio, debt-to-equity ratio).
   - Create a historical trend analysis for revenue and expenses.
2. Budgeting and Forecasting
   - Develop a budget for a hypothetical company, including revenue and expenses.
   - Create a sensitivity analysis by changing variables to see their impact on the budget.
3. Data Cleaning and Preparation
   - Clean and format raw financial data for analysis.
   - Perform data validation and error-checking procedures.
4. Time Series Analysis
   - Use historical stock price data to calculate moving averages and trend lines.
   - Create a stock price chart with annotations.
5. Valuation Models
   - Build a discounted cash flow (DCF) model to value a company.
   - Run a sensitivity analysis on key DCF inputs.

USING DATA VISUALIZATION TOOLS (TABLEAU AND POWER BI)

6. Data Connection
    - Connect Tableau or Power BI to a financial dataset.
    - Define relationships between tables and create a data model.
7. Financial Dashboards
    - Design a financial dashboard with key performance indicators (KPIs).
    - Implement interactive filters and parameters.
8. Trend Analysis
    - Create a time-series visualization of revenue and expenses over multiple years.
    - Implement drill-down capabilities to view data at different levels of detail.
9. Comparative Analysis
    - Generate a comparative analysis between multiple companies' financial data.
    - Utilize slicers and cross-highlighting in your visualization.
10. Scenario Analysis
    - Develop a scenario analysis dashboard for investment decisions.
    - Allow users to adjust variables and immediately see the impact on financial outcomes.

Course Designers

1. Dr. M. Raja Rajeswari, Assistant Professor, Department of Commerce
2. Dr. B. Thulasi Priya, Assistant Professor, Department of Commerce

PSGR Krishnammal College for Women

DEPARTMENT OF B COM (FINTECH)

CHOICE BASED CREDIT SYSTEM &

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE (FINTECH)

2024–2027 BATCH

PSGR Krishnammal College for Women

BACHELOR OF COMMERCE WITH FINTECH

CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)
SYLLABUS AND SCHEME OF EXAMINATION
2024-2027 BATCH
SEMESTER III

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours	Contact hours	Tutorial hours	Duration of	Examination Marks			Credits
									CA	ESE	Total	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	BP24C05	Fundamentals of Corporate Accounting	CC	5	73	2	3	25	75	100	4
	III	FT24C06	Blockchain Management	CC	4	58	2	3	25	75	100	3
	III	FT24A01/ FT24A02/ FT24A03	Indian Economic Development and Policy/ EXIM Procedure & Documentation/ Office Management and Secretarial Practice/	GE	5	73	2	3	25	75	100	4
III	III	FT24CP3	Simple Blockchain Application – Digital ledger Practical	CC	3	45	-	3	15	35	50	3
	III	FT24SBP1	Automating Python for Accounting	SEC	3	41	4	-	100	-	100	3
III	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I – III	VI	COM15SER	Community Services/ 30 Hours	GC	-	-	-	-	-	-	-	-
I – V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

*** CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

L – Language
ACC - Additional Credit Course
CC - Core Courses
GE - Generic Elective
SEC- Skill Enhancement Course
E – English
GC – General Course
CA - Continuous Assessment
ESE - End Semester Examination
AEC - Ability Enhancement Course

Examination System

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

CA Question Paper Pattern and distribution of marks UGLanguage and English

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

Marks UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

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

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

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and English – UG

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

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks: 2 x 5=10

One question with a weightage of 5 Marks
(Internal Choice at the same CLO level) : 5 x 5 =25

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

<u>ESE Question Paper Pattern :(for Accounts Paper)</u> 5 x 15 = 75 Marks

<u>Question from each unit comprising of</u>

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks: 5 x 5 =25

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

<u>Continuous Internal Assessment PatternTheory</u>

CIA Test	:	5 marks **(conducted for 45 marks after 50 days)**
Model Exam	:	7 marks **(Conducted for 75 marks after 85 days (Each Unit 15 Marks))**
Seminar/Assignment/Quiz	:	5 marksClass
Participation	:	5 marks
Attendance	:	3 marks
Total	**:**	**25 Marks**

<u>Practical</u>

Lab Performance	:	7 Marks
Regularity	:	5 Marks
Model Exam	:	10 Marks
Attendance	:	3 Marks
Total	**:**	**25 Marks**

<u>Skill Based Practical Courses</u>

Test I	:	30 Marks (Conducted for 50 marks and Converted to 30 Marks)
Test II	:	50 Marks
Lab Performance	:	10 Marks
Regularity	:	10 Marks
Total	**:**	**100 Marks**

<u>Design Thinking</u>

Quiz	:	50 Marks
Assignment	:	25 Marks
Project / Case study	:	25 Marks
Total	**:**	**100 Marks**

<u>Attendance Marks</u>

91 – 100%	:	3 Marks
81 – 90 %	:	2 Marks
75 – 80%	:	1 Mark

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – BP24C05					
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 – FT24C06					
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 – FT24CP3					
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 CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP24C05	**FUNDAMENTALS OF CORPORATE ACCOUNTING**	**THEORY**	**73**	**2**	**-**	4

Preamble

- ❖ To explores a comprehensive understanding of corporate accounting principles, focusing on key areas such as share issuance, forfeiture, redemption, financial statements, business reconstruction, and company liquidation.
- ❖ It emphasizes legal and regulatory compliance in line with the Companies Act.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the accounting procedures and the key role in business operations.

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall fundamental concepts and legal provisions related to issue, forfeiture, reissue, redemption, and liquidation of shares and debentures as per the Companies Act.	**K1**
CLO2	Explain the principles and regulatory framework of corporate financial transactions including right issue, bonus issue, underwriting, amalgamation, and internal reconstruction.	**K2**
CLO3	Apply accounting procedures to prepare final accounts of companies and compute financial statements in compliance with Schedule III of the Companies Act, 2013	**K3**
CLO4	Analyze various methods of amalgamation and internal reconstruction to evaluate their impact on company structure and shareholder interests	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(14 Hrs)**

Issue, Forfeiture and Reissue of shares: – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

Unit II **(14 Hrs)**

Issue and Redemption of Preference Shares and Debenture: – Provisions of Companies Act–Capital - Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption (Basic problems only).

Unit III **(15 Hrs)**

Final Accounts of Companies: - Introduction – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

Unit IV **(15 Hrs)**

Amalgamation and Internal Reconstruction: - Amalgamation – Meaning - Purchase Consideration - Lump Sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings) Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability

Unit V **(15 Hrs)**

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

Distribution of Marks: Theory 20% Problem 80%

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1	Reddy.T S and Murthy.A	Corporate Accounting	Margham Publications	2023,7th Edn, Reprint

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	S.P.Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2018, 19th Edn
2	Gupta.RL and.Radhasamy.M	Corporate Accounting Vol-II	SultanChand &Sons	2021,14th Edn
3	Pillai.RSN, Bhagavathy and Uma.S	Advanced Accountancy Vol-II	S Chand Publisher	2016, 2nd Edn

Pedagogy

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

Skill Components

- Familiarity with fundamental principles like consistency, prudence, and accruals.
- Creating and managing a structured list of accounts for categorizing financial transactions.
- Understanding changes in equity due to profits, losses, dividends, and other factors.
- Recognizing and recording dividends declared and paid by the company, Ability to handle transactions related to the issuance and repurchase of stock.
- Adhering to corporate governance principles and financial reporting standards (e.g., IFRS, GAAP).
- Identifying financial risks and employing hedging or other techniques to manage financial uncertainty.

Course Designers

1. Dr.M.Deepalakshmi
2. Dr.R. Eswari

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24C06	**BLOCKCHAIN MANAGEMENT**	**THEORY**	**58**	**2**	**-**	**3**

Preamble

- To provide a foundational understanding of blockchain technology, its structure, and future applications.
- To explore cryptocurrency, decentralized finance (DeFi), and smart contracts in blockchain ecosystems.
- To analyze the security, challenges, and industry applications of blockchain technology.

Prerequisite

- No prerequisite required.

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the blockchain applications.

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamentals of blockchain, including its components, consensus mechanisms, and types.	**K1**
CLO2	Gain insights into cryptocurrency, DeFi, smart contracts, and their role in financial ecosystems	**K2**
CLO3	Evaluate the security challenges, scalability issues, and regulatory aspects of blockchain technology.	**K3**
CLO4	Analyze blockchain applications in various industries through case studies and real-world implementations.	**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

Syllabus

Unit I **(12 Hrs)**

Fundamentals of Blockchain: Introduction – Origin – Blockchain Solution – Components of Blockchain – Block in a Blockchain – The Technology and the Future. **Blockchain Types and Consensus Mechanisms:** Decentralization and Distribution – Types of Blockchain – Consensus Protocol

Unit II **(12 Hrs)**

Cryptocurrency – Bitcoin, Altcoin and Token: Bitcon and the Cryptocurrency – Cryptocurrency Basics – Types of Cryptocurrency – Cryptocurrency Usage. **Decentralized Finance (DeFi)** – Concept, Components, Use Cases, Risks, and Challenges. **Public Blockchain:** Blockchain Layers – Popular Public Blockchain. **Smart Contracts:** – Smart Contract – characteristics of a Smart Contracts – Types of Smart Contracts – Smart. Contracts in Ethereuem – Smart Contracts in Industry

Unit III **(11 Hrs)**

Private Blockchain: Key Characteristics of Private Blockchain. **Consortium Blockchain:** Key Characteristics of Consortium Blockchain. **Initial Coin Offering (ICO):** Blockchain Fundraising Methods. **Security Token Offerings (STO)**: Concept. ICOs vs STOs. **Non-Fungible Tokens (NFTs)**: Concept, Applications. **Limitations and Challenges of Blockchain:** Blockchain Implementation Limitations – Blockchain Implementation Challenges

Unit IV **(12 Hrs)**

Security in Blockchain: Security aspects in Bitcoin – Security and Privacy Challenges of Blockchain in General – Performance and Scalability – Identity Management and Authentication – Regulatory Compliance and Assurance – Safeguarding Blockchain Smart Contract (DApp) – Security Aspects in Hyperledger Fabric.

Unit V **(11 Hrs)**

Applications of Blockchain: Banking and Finance – DeFi in Financial Servies – Education – Energy – Healthcare– Real-Estate – Supply Chain – Blockchain and IoT. **Blockchain Case Studies:** Retail – Banking and Financial Services – Healthcare – Energy and Utilities.

Text Book

S.No	Authors	Title	Publishers	Year and Edition

1	Chandramouli Subramanian Asha A George Abhilash K A Meena Karthikeyan	Blockchain Technology	University Press	2021

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Anshul Kaushik	BlockChain and Crypto Currencies	Khanna Publishing House, Delhi	2020
2	Daniel Drescher	Block chain Basics : A Non-Technical Introduction in 25 Steps	Apress Publishers	2017
3	Imran Bashir	Mastering Blockchain: Unlocking the Power of Cryptocurrencies, Smart Contracts, and Decentralized Applications.	Packt Publishing	2023 4th Edn

Skill Components

- ❖ Understand the basic structure and principles of blockchain.
- ❖ Explain various consensus mechanisms (e.g., Proof of Work, Proof of Stake).
- ❖ Understand blockchain-based investment mechanisms.
- ❖ Analyze scalability, identity management, and performance issues.
- ❖ Identify and explain blockchain applications in various sectors (banking, healthcare, energy, etc.).

Pedagogy

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

Course Designers

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

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A01	INDIAN ECONOMIC DEVELOPMENT AND POLICY	THEORY	73	2	-	4

Preamble

- To understand the concepts of Economic growth and development.
- To examine the role of public finance in economic development

Prerequisite

- No prerequisite required

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the concepts of Indian Economic Development.

CLO Number	CLO Statement	Knowledge Level
CLO1	Elaborate the role of State and Market in Economic Development	**K1**
CLO2	Explain the Sectorial contribution to National Income	**K2**
CLO3	Illustrate and Compare National Income at constant and current prices.	**K3**
CLO4	Describe the canons of public expenditure, theories of money and supply.	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(13 Hrs)**

Economic Development and Growth : Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of

Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development

Unit II **(15 Hrs)**

Classification of Nations on the basis of development: Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development. Indian Agriculture – Significance – Land Reforms - Green Revolution – Food Policy and Public Distribution System - Agricultural Marketing – Defects –Measures – Role of NABARD. Recent Reforms in Agriculture (PM-KISAN, e-NAM)- Climate change and its impact in agriculture.

Unit III **(15 Hrs)**

National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare. Industrialization – Industrial Policy 1948, 1956. Liberalization: New industrial policy of 1991- Privatization – Disinvestment. Globalization: Globalization in India

Unit IV **(15 Hrs)**

Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. Population – Causes – Measures

Unit V **(15 Hrs)**

Money Supply -Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index-CPI and WPI, Role of Fiscal Policy in Controlling Money supply. Planning – Meaning – Achievements of Five Year Plans – NITI Aayog objectives – National Income – Measurement – Difficulties- Budget – Meaning – Current Budget.

Text Book

S.No	Authors	Title	Publishers	Year and Edition

1	Datt &Sundharam’s	Indian Economy	S.Chand Publishers, New Delhi	2022
2	K. Puri, S.K. Mishra	Indian Economy	Himalaya Publishing house, Mumbai	2023

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Agarwal.A.N	Indian Economy	WishwaPrakashan New Delhi	2012
2	Dhingra.IC	Indian Economy	Sultan Chand and Sons,New Delhi	2014
3	Misra&Puri	Indian Economy-Its development-experience	Himalaya Publishing Houses, Mumbai	2019

Skill Components

- Understand the measurement tools for economic development, such as Per Capita Income, Physical Quality of Life Index (PQLI), Human Development Index (HDI).
- Analyze the role of privatization, liberalization, and disinvestment in industrial growth, particularly post-1991 in India.
- Understand public debt, its sources, and its significance in financing public projects.
- Understand the different theories of money supply and how they affect economic activities.

Pedagogy

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

Course Designer

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

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A02	EXIM PROCEDURE & DOCUMENTATION	THEORY	73	2	-	4

Preamble

- ❖ To understand the concepts of Exports and Imports.
- ❖ To examine the role of export products and international markets.

Prerequisite

- No prerequisite required.

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the procedures and the guidelines of the export and import procedures .

CLO Number	CLO Statement	Knowledge Level
CLO1	Explain the fundamental concepts and classifications of exports and imports.	K1
CLO2	Analyze strategies for export marketing and evaluate export marketing organizations.	K2
CLO3	Describe export registration formalities including IEC, RCMC, and licensing procedures.	K3
CLO4	Identify suitable export products and international markets.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(15 Hrs)**

Preliminaries for Exports and Imports: Meaning and Definition of Export –

Classification – Strategy and Preparation for ExportMarketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC -– Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers. Recent Changes in Export/Import Policies.

Unit II **(13 Hrs)**

Export Import Documentation: Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration. **Electronic Documentation and EDI Systems** – Role of digital documentation in simplifying trade.

Unit III **(15 Hrs)**

Export-Import Procedure: Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Preshipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

Unit IV **(15 Hrs)**

Policy and Institutional Framework for Exports and Imports: Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – DeemedExports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

Unit V **(15 Hrs)**

Pre-Import Procedure: Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods –Exchange Control Provisions for Imports – Retirement of Export Documents.

Text Book

S.No	Authors	Title	Publishers	Year and Edition

1	Mahajan M.I	Exports – Do it Yourself	Snow White Publications, New Delhi	2012 18th Edn
2	TAS Balagopal	Export Marketing	Himalaya Publishing House	2008

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Nabhi Board of Editors	Export Documentation and Procedures	Nabhi Publications, New Delhi	2012
2	R.L. Varshney	International Marketing Management	Sultan Chand and Sons,New Delhi	1982 2nd Edn

Skill Components

- Market research for export product identification
- Drafting and verifying letters of credit and insurance policies
- Understanding pre-shipment and customs documentation
- Analyzing export policy documents
- Planning warehousing and exchange control compliance

Pedagogy

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

Course Designers

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

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A03	OFFICE MANAGEMENT and SECRETARIAL PRACTICES	THEORY	73	2	-	4

Preamble

- To understand the concepts of modern office and practice.
- To examine the role of various operations and the responsibilities of office managers.

Prerequisite

- No prerequisite required.

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the office management practice.

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept and significance of a modern office.	**K1**
CLO2	Differentiate between basic and administrative office functions.	**K2**
CLO3	Identify and explain the roles of front and back office operations	**K3**
CLO4	Enumerate the qualities, functions, and duties of an office manager	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I **(13 Hrs)**

FUNDAMENTALS OF MODERN OFFICE -Modern Office: Meaning and Importance - Functions: Basic and Administrative -Types- Front Office and Back Office - Qualities, Functions and Duties of an Office Manager -Changing Scène of Office: Past, Present and Future . Role of AI and Automation in Modern Office Administration

Unit II **(15 Hrs)**

OFFICE ORGANISATION -Meaning and Importance of Office Organisation -Organization Structure: Meaning and objectives -Types of Organization: Line, Functional, Line and Staff - Principles of Organization - Span of Management: Meaning and types (wide and narrow) -Factors determining Span of Management, Graicuna's Theory 7

Unit III **(15 Hrs)**

OFFICE LAYOUT -Meaning and Definitions of Office Layout -Objectives and importance of Office Layout -Principles of Office Layout - Steps involved in Office Layout -Types: Open office and Private Office - Merits and Demerits - Recent Trends in Office Layout

Unit IV **(15 Hrs)**

OFFICE COMMUNICATION -Meaning and Definitions of Office Communication -Importance of Communication - Types of Communication: Internal and External, Formal and Informal, - Downward, Upward and Horizontal, Oral and Written -Communication Process -Barriers to Communication- Measures to overcome the Barriers - Principles of Effective Communication& means of communication

Unit V **(15 Hrs)**

BUSINESS CORRESPONDENCE: Trade Enquiry, solicited and unsolicited enquiries-Quotation, Placing Orders, Complaints-sources of mistakes giving rise to complaints- Status enquiry and collection letter, Collection series. **EMPLOYMENT RELATED CORRESPONDENCE:** Drafting Resume, Job Application, Bio-data- References, Testimonials, Appointment Order-Duty Joining Report and a letter of resignation.

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1	Balasubramanyan M	Business communication	Vikas Publishing, New Delhi.	2012 18th Edn
2	Pal, Rajendra& Korahalli	J.S Essentials of Business Communication	Sultan Chand & Sons, New Delhi.	2011 13th Edn
3	Singh S.P & Singh B	Ofice Management	S.P Gyan Publishing	2008

			House, Delhi.	

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	T Ramaswamy	Principles of Office Management	Nabhi Publications, New Delhi	2012
2	V.S.P & P.S NarayanaRao	Text Book of Office Management	Tata McGrow Hill Publishing	2017 2nd Edn

Skill Components

- Develop a profile outlining the essential qualities and responsibilities of an office manager.
- Describe various organisational structures: line, functional, and line-and-staff.
- Identify principles guiding effective office layout design.
- Apply principles of effective communication in various office contexts.
- Develop strategies to overcome common communication barriers within an organisation.

Pedagogy

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

Course Designers

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

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24CP3	BLOCKCHAIN APPLICATIONS – DIGITAL LEDGER	THEORY	--	--	45	3

Preamble

❖ To develop a fundamental understanding of blockchain technology by creating a digital ledger and gaining hands-on experience in its applications

Prerequisite

- Basic knowledge on Block Chain Applications

Course Learning Outcomes

On the successful completion of the course, students will be able to understand the practical application of Blockchain technology.

CLO Number	CLO Statement	Knowledge Level
CLO1	Demonstrate the ability to create and manage blockchain-based digital wallets, conduct cryptocurrency transactions, and explore decentralized applications.	**K1**
CLO2	Implement smart contracts, peer-to-peer transactions, and decentralized finance (DeFi) applications using industry-standard tools.	**K2**
CLO3	Apply blockchain solutions for supply chain management, digital lentity verification, and secure data storage.	**K3**
CLO4	Analyze blockchain security, scalability, governance, and regulatory frameworks through real-world applications.	**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

Syllabus

1. Create a crypto wallet, send & receive transactions. **Tools:** MetaMask, Etherscan
2. Deploy a pre-built smart contract for invoice storage. **Tools:** Remix IDE, Etherscan
3. Blockchain for Supply Chain Management - Track products using blockchain-based supply chain solutions. **Tools:** IBM Food Trust (Demo), Blockchain Explorer
4. Crypto Trading & Market Analysis. **Tools:** CoinMarketCap, CoinGecko
5. Creating & Trading NFTs(listing it in marketplace). **Tools:** OpenSea (Polygon Testnet),

Rarible

6. Peer-to-Peer (P2P) Transactions Using Blockchain - direct money transfers. **Tools:** MetaMask, Testnet Faucets, Etherscan
7. Decentralized Finance (DeFi) & Crypto Exchanges. **Tools:** Uniswap, PancakeSwap
8. Registering a Blockchain-Based Domain (ENS Domain). **Tools:** Ethereum Name Service (ENS)
9. Verifying Blockchain-Based Digital Certificates. **Tools:** Blockcerts (Demo), Etherscan
10. Blockchain-Based Voting System **Tools:** Voatz (Demo), Ethereum Testnet
11. Hyperledger Fabric – Private Blockchain Setup **Tools:** Hyperledger Fabric, Hyperledger Composer
12. Blockchain Security & Compliance **Tools:** MetaMask, Etherscan, Chainalysis

Pedagogy

- ❖ Demo

Course Designers

1. Dr. M. Raja Rajeswari, Assistant Professor, Department of Commerce
2. Dr. B. Thulasi Priya, Assistant Professor, Department of Commerce

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24SBP1	**AUTOMATING PYTHON FOR ACCOUNTING**	**THEORY**	**-**	**4**	**41**	3

List of Programmes

1. Write a Program to read data from data file and show Data File Handling related functions utility inpython.
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 numberof shares and current stock prices.
6. Create a simple program to help users track their monthly income, expenses, and savings, and provideinsights 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 likeMatplotlib 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

PSGR Krishnammal College for Women

Affiliated to Bharathiar University \ Autonomous \ College of Excellence \ Accredited with A++ Grade \ Ranked 9th in NIRF

DEPARTMENT OF B.COM (FIN TECH)

CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE

2024-2027 BATCH

SEMESTER IV

BACHELOR OF COMMERCE (FIN TECH)
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM& FRAMEWORK (LOCF)
SCHEME & SYLLABUS OF EXAMINATION
2024-2027 BATCH SEMESTER-IV

SEM	Part	Course Code	Title of the Course	Course Type	Instruction Hours/ Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV/ Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2404A	English Paper IV	E	4	58	2	3	25	75	100	3
		FT24C07	Regulation and Compliance in Fin Tech	CC	5	73	2	3	25	75	100	3
	III	BP24C08/ CM24C10	Business Finance	CC	5	73	2	3	25	75	100	4
	III	FT24A04/ FT24A05 / FT24A06	Financial Markets and Institutions/ Business Environment/ Human Resource Management	GE	5	73	2	3	25	75	100	4
		FT24CP4	Risk Assessment And Mitigation Simulation	CC	2	45	-	3	15	35	50*	3
	III	FT24SCE1	Fintech Security and AI-Driven Marketing	SEC	3	45	-	-	100	-	10 0	3
	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	--	100	2
	IV	NM24EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.
	V	COCOACT	Co-Curricular Activities	GC	--	-	-	--	100	--	100	1
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L- Language
CC–Core Course
SEC- Skill Enhancement Course
GC- General Courses
CA– Continuous Assessment
Gr - Grade

E- English
GE–Generic Elective
AECC–Ability Enhancement Compulsory Course
ACC- Additional Credit Course
ESE-End Semester Examination
SS- Self Study

***CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

Examination System

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

CA Question Paper Pattern and distribution of marks UG Language and English

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

Marks UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

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

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

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of MarksLanguage and English – UG

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

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks: 2 x 5=10

One question with a weightage of 5 Marks

(Internal Choice at the same CLO level) : 5 x 5 =25

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

<u>ESE Question Paper Pattern :(for Accounts Paper)</u> 5 x 15 = 75 Marks

<u>Question from each unit comprising of</u>

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks: 5 x 5 =25

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

<u>Continuous Internal Assessment PatternTheory</u>

CIA Test	:	5 marks **(conducted for 45 marks after 50 days)**
Model Exam	:	7 marks **(Conducted for 75 marks after 85 days (Each Unit 15 Marks))**
Seminar/Assignment/Quiz	:	5 marksClass
Participation	:	5 marks
Attendance	:	3 marks
Total	**:**	**25 Marks**

<u>Assessment Pattern on Entrepreneurship and Innovation (Ignite X):</u>

Components	**Marks**
3 Quizzes (25 questions in each quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (pitch deck presentation)	20
Total	100

<u>Environmental Studies</u>

Quiz : 50 marks
Assignment : 25 marks
Project/Case Study : 25 marks
Total : 100 Marks

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – FT24C07					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	M	S	M
CLO4	S	S	S	M	M
COURSE –BP24C08/ CM24C10					
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 – FT24CP4					
CLO1	M	L	M	L	L
CLO2	S	M	M	S	M
CLO3	S	L	S	M	M
CLO4	S	L	M	S	L

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24C07	**REGULATIONS AND COMPLIANCE IN FINTECH**	**THEORY**	**73**	**2**	**-**	3

Preamble

❖ To enable the students to acquire in-depth expertise in the regulations of Fin Tech.

Prerequisite

- Basic Knowledge in fundamentals of Fin Tech.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the compliance frameworks and industry standards relevant to FinTech operations.	**K1**
CLO2	Understand the regulatory environment in the FinTech industry, including key agencies and governing bodies.	**K2**
CLO3	Apply the use of technology to streamline compliance processes, and ensure adherence to regulatory requirements.	**K3**
CLO4	Analyze the tools and technologies that facilitate compliance automation and monitoring in FinTech operations.	**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	M	S	M
CLO4	S	S	S	M	M

S- Strong; M-Medium

Syllabus

Unit I **(15 Hrs)**

Introduction to FinTech and Regulatory Landscape: Regulatory Environment in FinTech-Overview of global and regional regulatory bodies- Key regulations affecting FinTech, such as AML (Anti-Money Laundering), KYC (Know Your Customer), and PSD2 (Payment Services Directive 2)-Regulatory Challenges and Opportunities- Discuss the challenges FinTech companies face in complying with regulations - Highlight opportunities for innovation within regulatory frameworks.

Unit II **(14 Hrs)**

Key Regulatory Frameworks: Payment and Money Transfer Regulations- Examination of regulations governing payment service providers, digital wallets, and money transfer services- Case studies on how companies comply with these regulations- Crowd funding and P2P Lending- Analysis of regulations in the crowd funding and peer-to-peer lending sectors.- The impact of regulations on access to capital and investor protection- Crypto currency and Block chain Regulations- Explore regulations and compliance requirements for crypto currencies and block chain-based solutions.- Discuss the challenges of regulating decentralized technologies.

Unit III **(15 Hrs)**

Data Privacy and Security Regulations: Data Protection and Privacy Laws- Overview of data protection regulations, including GDPR (General Data Protection Regulation)- Address the importance of data privacy in FinTech-Cyber security Regulations- Examination of cyber security regulations and best practices- Case studies on data breaches and their consequences in FinTech.

Unit IV **(15 Hrs)**

Regulatory Technology (RegTech)-Introduction to RegTech- Definition and scope of RegTech in the FinTech industry- How RegTech solutions help companies comply with Regulations-Regulatory Reporting and Compliance Automation- Explore the use of technology in automating regulatory reporting and compliance tasks- Examples of RegTech tools and solutions.

Unit V **(14 Hrs)**

Case Studies and Emerging Trend-Case Studies- Analyze real-world examples of FinTech companies navigating complex regulatory environments- Understand the lessons learned and best practices from these case studies- Emerging Regulatory Trends- Examine emerging trends and regulatory changes in FinTech, including central bank digital currencies (CBDCs) and open banking- Discuss the potential impact of these trends on the industry-Compliance Culture and Ethics- Highlight the importance of fostering a culture of compliance and ethical behavior within FinTech organizations.- Address the role of leadership in promoting ethical conduct.

***Distribution of Marks: Theory 40% Problem 60%**

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1	Fotis, Panagiotis	FinTech and Financial Markets: The Case of Regulatory Technology	Palgrave Macmillan	2021 and 1st Edn.
2	Klein, Nicolas	FinTech Regulation: The Need for a Harmonized Regulatory Framework	Springer	2018 and 1st Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Janos Barberis, et al	The RegTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries	Wiley	2019 and 1st Edn.
2	Ross P Buckley, Douglas W Arner, Dirk A Zetzsche	FinTech Finance, Technology and Regulation	Cambridge University Press & Assessment	2023 and 1st Edn.
3	Christopher Ruof	Regulating Financial Innovation: Fintech and the information Deficit	Palgrave Macmillan	2023 and 1st Edn.

Skill Components

- Analyze real-world case studies and regulatory scenarios
- Apply their knowledge of compliance principles in practical situations.
- Identify, assess, and mitigate legal and regulatory risks associated with fintech ventures.
- Analyze real-world case studies and apply regulatory compliance principles to practical situations.
- Prepare the procedure for the process of obtaining necessary licenses and registrations for FinTech operations, as well as preparing and submitting required reports to regulatory authorities.

Pedagogy

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

Course Content and Presentation Schedule

Unit I (15 Hours)					
Module No	**Topic**	**CLO Level**	**No. of. Hours**	**Content Delivery Methods**	**Learning Methods**
1	**Introduction to FinTech and Regulatory Landscape**: Regulatory Environment in FinTech	CLO1, CLO2, CLO3	4	PPT, Demo	Experiential Learning,
2	Overview of global and regional regulatory bodies-Key regulations affecting FinTech, such as AML (Anti-Money Laundering),	CLO1, CLO2, CLO3, CLO4	4	Lecture, PPT	Participatory Learning
3	KYC (Know Your Customer), and PSD2 (Payment Services Directive 2)-Regulatory Challenges and Opportunities-	CLO3, CLO4	3	Link, Demo	Experiential Learning,

4	Discuss the challenges FinTech companies face in complying with regulations - Highlight opportunities for innovation within regulatory frameworks.	CLO1 CLO2, CLO3	4	Chalk and Talk, PPT	Participatory Learning
Unit II (14 Hours)					
5	**Key Regulatory Frameworks**: Payment and Money Transfer Regulations- Examination of regulations governing payment service providers, digital wallets, and money transfer services-	CLO1, CLO2, CLO3, CLO4	3	PPT, Demo	Participatory Learning,
6	Case studies on how companies comply with these regulations- Crowd funding and P2P Lending-	CLO2, CLO3, CLO4	3	Lecture, Demo	Problem based Learning
7	Analysis of regulations in the crowd funding and peer-to-peer lending sectors.- The impact of regulations on access to capital and investor protection-	CLO2, CLO3, CLO4	3	Link, Demo	Problem based Learning
8	Crypto currency and Block chain Regulations- Explore regulations and compliance requirements for crypto currencies and block chain-based solutions.-	CLO1, CLO2, CLO3	3	Flipped Class, PPT	Problem based Learning
9	Discuss the challenges of regulating decentralized technologies.	CLO1, CLO2, CLO3	2	Lecture, PPT	Experiential Learning
Unit III (15 Hours)					
10	**Data Privacy and Security Regulations**: Data Protection and Privacy Laws-	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
11	Overview of data protection regulations, including GDPR (General Data Protection Regulation)- Address the importance of data privacy in FinTech-	CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
12	Cyber security Regulations- Examination of cyber security regulations and best practices-	CLO1, CLO2, CLO3, CLO4	4	Flipped Class, PPT	Participatory Learning

13	Case studies on data breaches and their consequences in FinTech.	CLO1, CLO2, CLO3, CLO4	3	Link, Demo	Experiential Learning
Unit IV (15 Hours)					
14	**Regulatory Technology (RegTech)-**Introduction to RegTech-	CLO1, CLO2, CLO3, CLO4	4	PPT, Demo	Participatory Learning
15	Definition and scope of RegTech in the FinTech industry- How RegTech solutions help companies comply with Regulations-	CLO1, CLO2, CLO3	4	PPT, Demo	Experiential Learning
16	Regulatory Reporting and Compliance Automation- Explore the use of technology in automating regulatory reporting and compliance tasks-	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
17	Examples of RegTech tools and solutions.	CLO1, CLO2, CLO3, CLO4	3	Link, Demo	Problem based Learning
Unit V (14 Hours)					
18	**Case Studies and Emerging Trend-**Case Studies- Analyze real-world examples of FinTech companies navigating complex regulatory environments-	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
19	Understand the lessons learned and best practices from these case studies- Emerging Regulatory Trends- Examine emerging trends and regulatory changes in FinTech, including central bank digital currencies (CBDCs) and open banking-	CLO1, CLO2, CLO3, CLO4	4	In Class Lecture using chalk and talk	Problem solved learning
20	Discuss the potential impact of these trends on the industry-Compliance Culture and Ethics-	CLO2, CLO3, CLO4	4	PPT, Demo	Experiential Learning
21	Highlight the importance of fostering a culture of compliance and ethical behavior within FinTech	CLO3, CLO4	2	Lecture, Demo	Problem based Learning, Blended Learning

	organizations.- Address the role of leadership in promoting ethical conduct.				

Course Designers

1. Dr. L. Nithya
2. Dr. C. Gomathy

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Problem Solving	20
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP24C08/ CM24C10	BUSINESS FINANCE	THEORY	73	2	-	4

Preamble

❖ To enable the students to understand the Concepts of Business Finance and their Applications for Managerial Decision Making and to analyse the short term and long term decision making techniques and to examine the various determinants of dividends.

Prerequisite

- Basic Knowledge in Accounting and Economics.

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

Syllabus

Unit I **(14 Hrs)**

Business Finance : Meaning and Definition – Approaches to Finance Function – Scope – Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance. Financial Planning: Objectives –Characteristics – Steps in financial planning – Limitations of Financial Planning.

Role of Financial Manager. Time Value of money – Practical Applications of Time Value Techniques – AI for TVM Calculation

Unit II **(15 Hrs)**

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

Unit III **(15 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 – Integration of AI for Trading and Equity.

Unit IV **(15 Hrs)**

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

Unit V **(14 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 - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies, Global perspectives on Dividend Policy.

***Distribution of Marks: Theory 40% Problem 60%**

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018 and 10th Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Ravi. M. Kishore	Financial Management Problems and	Taxmann Publications Pvt Ltd	2023 and 9th Edn.

		Solutions		
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018 and 8th Edn.
3	Maheshwari S. N	Financial Management	Sultan Chan&Sons	2024 and 14th Edn.
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 and 11th Edn.

Skill Components

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

Pedagogy

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

Course Content and Presentation Schedule

Unit I (14 Hours)					
Module No	**Topic**	**CLO Level**	**No. of. Hours**	**Content Delivery Methods**	**Learning Methods**
1	Business Finance: Meaning and Definition – Approaches to Finance Function – Scope –	CLO1, CLO2, CLO3, CLO4	3	PPT,	Participatory Learning
2	Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
3	Financial Planning: Objectives –Characteristics – Steps in financial planning – Limitations of Financial Planning.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Experiential Learning
4	Role of Financial Manager. Time Value of money – Practical Applications of Time Value Techniques – AI for TVM Calculation	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning

Unit II (15 Hours)					
5	Capital Budgeting: – Meaning – Need–Importance	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Kinds and Process of Capital Budgeting– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods -	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
8	Cost of Capital: Meaning – Significance – Classification of Cost–Computation of Cost of Capital: Cost of Debt, Preference, Equity,	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
9	Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
Unit III (15 Hours)					
10	Capital Structure: Introduction – Importance – Factors Determining the Capital Structure.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
11	Theories of Capital Structure: Net Income Approach- Net Operating Income Approach	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
12	Traditional Approach and Modigliani and Miller Approach.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13	Leverage: Meaning – Types of Leverage –	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Impacts of Financial Leverage –	CLO1, CLO2, CLO3,	2	PPT	Participatory Learning

		CLO4			
15	Integration of AI for Trading and Equity.	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
Unit IV (15 Hours)					
16	Capitalisation: Concept – Need- Theories of Capitalisation – Fair capitalization – Over Capitalization – Under Capitalization	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
17	Watered Stock – Over Trading and Under Trading.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
18	Working Capital Management: Meaning – Classification-	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
19	Importance- Factors Determining the Working Capital Requirements– Management of Working Capital –	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
20	Methods of Estimating Working Capital Requirements – Integration of AI for estimation of working capital.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Experiential Learning, Problem Based Learning
Unit V (14 Hours)					
21	Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques.	CLO1, CLO2, CLO3, CLO4	3	PPT	Experiential Learning, Problem Based Learning
22	Dividend Policy: Determinants of Dividend Policy – Types of Dividend Policy	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
23	Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance -	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning

24	IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies, Global perspectives on Dividend Policy.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers

1. Dr. B. Thulasipriya
2. Dr.S.Sujatha

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	80
2	Problem Solving	10
3	Experiential Learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A04	FINANCIAL MARKETS AND INSTITUTIONS	THEORY	73	2	-	5

Preamble

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

Prerequisite

- Basic Knowledge about financial markets.

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium: L-Low

Syllabus

Unit I **(15 Hrs)**

Financial system: Functions - Financial concept – Financial Intermediaries -Financial Institutions: IDBI-IFCI-LIC-GIC-UTI - Financial Market -Meaning- Importance - Classification of Financial Market. Capital Market: Importance of Capital Markets – Financial Instruments – Features. SEBI – Objectives – Functions and powers of SEBI – SEBI Guidelines. Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Role of RBI in the Financial System – Monetary policy impact on markets.

Unit II **(14 Hrs)**

Money Market: Features – Importance – Composition of money market: Call money market – Commercial bills market – Acceptance Market – Treasury bill market – Recent Developments in money market. New Issue Market – Meaning – Function- Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues. Repo & Reverse Repo Markets- **Certificates of Deposit (CDs) and Commercial Paper (CP):** Features & importance.

Unit III **(15 Hrs)**

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

Unit IV **(15 Hrs)**

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

Unit V **(14 Hrs)**

Derivatives: Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards – Features - Financial Forward – Futures - Types of Futures. Options – Types -Benefits – Swap – Kinds - Derivatives in India. Leasing: Types of Leases – Evaluation of Leasing Option Vs. Borrowing. Securitisation of assets – Mechanics of Securitisation -Utility of Securitisation – Securitisation of India. Securitisation of Non-Performing Assets (SARFAESI ACT):

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2023 and 12th Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	2015 and 4th Edn.
2	Bhole .N	Financial Institutions&	Tata McGraw-	2017 and 6th

		Markets	HillEducation	Edn.

Skill Components

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

Pedagogy

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

Course Content and Presentation Schedule

Unit I (15 Hours)					
Module No	**Topic**	**CLO Level**	**No. of. Hours**	**Content Delivery Methods**	**Learning Methods**
1	Financial system: Functions - Financial concept – Financial Intermediaries -Financial Institutions: IDBI-IFCI-LIC-GIC-UTI -	CLO1, CLO2, CLO3	3	PPT, Demo	Experiential Learning,
2	Financial Market -Meaning-Importance - Classification of Financial Market. Capital Market: Importance of Capital Markets	CLO1, CLO2, CLO3, CLO4	4	Lecture, PPT	Participatory Learning
3	Financial Instruments – Features. SEBI – Objectives – Functions and powers of SEBI – SEBI Guidelines	CLO3, CLO4	2	Link, Demo	Experiential Learning,
4	Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.	CLO1 CLO2, CLO3	3	Chalk and Talk, PPT	Participatory Learning
5	Role of RBI in the Financial System – Monetary policy impact on markets.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
Unit II (14 Hours)					
6	Money Market: Features – Importance – Composition of money market: Call money market – Commercial bills market	CLO1, CLO2, CLO3, CLO4	3	PPT, Demo	Participatory Learning,

7	Acceptance Market – Treasury bill market – Recent Developments in money market. New Issue Market – Meaning – Function-	CLO2, CLO3, CLO4	3	Lecture, Demo	Problem based Learning
8	Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues. Repo & Reverse Repo Markets-	CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
9	Certificates of Deposit (CDs) and Commercial Paper (CP): Features & importance.	CLO1, CLO2, CLO3	4	Flipped Class, PPT	Problem based Learning
Unit III (15 Hours)					
10	Secondary Market: Functions – Procedures – Listing of Securities – Registration of stock brokers – Functions –	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
11	Kinds of brokers and their assistance. Indian Stock Exchange: Objectives –Functions. NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX. Brokers: Functions of brokers –	CLO2, CLO3, CLO4	3	Link, Demo	Problem based Learning
12	Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions - Recent Developments. Market Participants -	CLO1, CLO2, CLO3, CLO4	4	Flipped Class, PPT	Participatory Learning
13	Stock Market Indices. Role of AI in Stock Market. Blockchain in Stock Trading: Tokenization of assets, smart contracts.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Experiential Learning
Unit IV (15 Hours)					
14	Merchant Banking: Meaning - Definition - Scope and Objectives - Functions - Merchant Banker's Code of Conduct.	CLO1, CLO2, CLO3, CLO4	4	PPT, Demo	Participatory Learning
15	Factoring: Types – Modus Operandi of Factoring – Factoring as a Source of Finance. Venture capital: Meaning- Features-	CLO1, CLO2, CLO3	3	PPT, Demo	Experiential Learning
16	Scope - Importance - Growth of venture capital funds – Nitin Desai Committee's Recommendations.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning

17	Mutual Funds: Scope- Origin – Importance - Types of mutual fund - Net asset Value. Investment Companies.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
Unit V (14 Hours)					
18	Derivatives: Meaning – Definition – Importance - Kinds of Financial Derivatives –	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
19	Forwards – Features - Financial Forward – Futures - Types of Futures. Options – Types -Benefits –	CLO1, CLO2, CLO3, CLO4	4	In Class Lecture using chalk and talk	Problem solved learning
20	Swap – Kinds - Derivatives in India. Leasing: Types of Leases – Evaluation of Leasing Option Vs. Borrowing. Securitisation of assets –	CLO2, CLO3, CLO4	2	PPT, Demo	Experiential Learning
21	Mechanics of Securitisation -Utility of Securitisation – Securitisation of India. Securitisation of Non-Performing Assets (SARFAESI ACT):	CLO3, CLO4	4	Lecture, Demo	Problem based Learning, Blended Learning

Course Designers

1. Dr. L. Nithya
2. Dr. C. Gomathy

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Solving	10
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A05	**BUSINESS ENVIRONMENT**	**THEORY**	**73**	**2**	**-**	5

Preamble

- ❖ To enable the students to acquire knowledge about the concept, nature, and elements of business environment and to analyze macroeconomic indicators and evaluate their implications for strategic business planning and to understand the impact of political, legal, social, cultural, economic, and technological factors on business decisions.

Prerequisite

- Basic Knowledge in Environment and Agriculture.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the nexus between environment and business.	**K1**
CLO2	Familiarize the concepts of an Economic Environment.	**K2**
CLO3	Gain an insight into Social and Cultural Environment.	**K3**
CLO4	Learn the trends in Global Environment / Technological Environment	**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)**

An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions- **Role of Environmental Scanning** – Tools & Techniques (SWOT, PESTEL, Scenario Analysis)

Unit II **(14 Hrs)**

Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business- **Forms of Government and Their Impact on Business** (Democratic, Socialist, Authoritarian)- **Public Policy Framework** – Industrial Policy, Trade Policy, FDI Policy.

Unit III **(15 Hrs)**

Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - **Indian Cultural Heritage** – Values, Ethics, and Traditions affecting Business- Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business- **Social Change and Business Adaptation** – Urbanization, Women Empowerment, Consumerism.

Unit IV **(15 Hrs)**

Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions- **Economic Reforms and Current Trends** – Digital Economy, Start-up Ecosystem, Make in India.

Unit V **(14 Hrs)**

Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment- **Status of Technology in India** – IT, Pharma, Manufacturing, Agriculture- **Emerging Technologies** – AI, Robotics, IoT, Blockchain, Industry 4.0.

Textbook

S.No	Authors	Title	Publishers	Year and Edition
1	C.B.Gupta	Business Environment	Sultan Chand & Sons, New Delhi	2022 and 12th Revised Edn.
2	Francis Cherunilam	Business Environment	Himalaya Publishing House, Mumbai	2025 and 32nd Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	Dr. V.C. Sinha	Business Environment	SBPD Publishing House, UP.	2021 and 9th Edn.
2	Shaikhsaleem	Business Environment	Pearson Publications, New Delhi	2020 and 4th Edn.

Skill Components

- Analyse the nature, significance, and elements of business environment using PESTEL and SWOT frameworks.
- Examine real-world case studies of businesses that successfully navigated environmental challenges.Examine the performance of various venture capital funds and mutual fund schemes
- Evaluate the impact of political, legal, and regulatory frameworks on business operations and decision-making.

Pedagogy

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

Course Content and Presentation Schedule

Unit I (15 Hours)					
Module No	**Topic**	**CLO Level**	**No. of. Hours**	**Content Delivery Methods**	**Learning Methods**
1	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment-	CLO1, CLO2, CLO3	3	PPT, Demo	Experiential Learning,
2	Brief Overview of Political – Cultural – Legal –	CLO1, CLO2, CLO3, CLO4	4	Lecture, PPT	Participatory Learning
3	Economic and Social Environments and their Impact on Business and Strategic Decisions-	CLO3, CLO4	4	Link, Demo	Experiential Learning,
4	Role of Environmental Scanning – Tools & Techniques (SWOT, PESTEL, Scenario Analysis)	CLO1 CLO2, CLO3	4	Chalk and Talk, PPT	Participatory Learning
Unit II (14 Hours)					
6	Political Environment Political Environment – Government and Business Relationship in India –	CLO1, CLO2, CLO3, CLO4	3	PPT, Demo	Participatory Learning,
7	Provisions of Indian Constitution Pertaining to Business-	CLO2, CLO3, CLO4	3	Lecture, Demo	Problem based Learning

8	Forms of Government and Their Impact on Business (Democratic, Socialist, Authoritarian)-	CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
9	Public Policy Framework – Industrial Policy, Trade Policy, FDI Policy.	CLO1, CLO2, CLO3	4	Flipped Class, PPT	Problem based Learning
Unit III (15 Hours)					
10	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business –	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
11	Cultural Heritage - Indian Cultural Heritage – Values, Ethics, and Traditions affecting Business- Social Groups -	CLO2, CLO3, CLO4	3	Link, Demo	Problem based Learning
12	Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business -	CLO1, CLO2, CLO3, CLO4	4	Flipped Class, PPT	Participatory Learning
13	Social Responsibilities of Business- Social Change and Business Adaptation – Urbanization, Women Empowerment, Consumerism.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Experiential Learning
Unit IV (15 Hours)					
14	Economic Environment Economic Environment – Significance and Elements of Economic Environment -	CLO1, CLO2, CLO3, CLO4	4	PPT, Demo	Participatory Learning
15	Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population –	CLO1, CLO2, CLO3	3	PPT, Demo	Experiential Learning
16	Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions-	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning

17	Economic Reforms and Current Trends – Digital Economy, Start-up Ecosystem, Make in India.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
Unit V (14 Hours)					
18	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
19	Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business -	CLO1, CLO2, CLO3, CLO4	4	In Class Lecture using chalk and talk	Problem solved learning
20	Status of Technology in India- Determinants of Technological Environment- Status of Technology in India –	CLO2, CLO3, CLO4	2	PPT, Demo	Experiential Learning
21	IT, Pharma, Manufacturing, Agriculture- Emerging Technologies – AI, Robotics, IoT, Blockchain, Industry 4.0.	CLO3, CLO4	4	Lecture, Demo	Problem based Learning, Blended Learning

Course Designers

1. Dr. L. Nithya
2. Dr. C. Gomathy

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Solving	10
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24A06	HUMAN RESOURCE MANAGEMENT	THEORY	73	2	-	5

Preamble

- To enable the students to equip with the various processes of Recruitment and Selection and to explore to the aspects relating of Human resource management and to be acquainted with Training methods and the concept of Performance Appraisal

Prerequisite

- Basic Knowledge in the business management.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K1
CLO2	Formulate strategies for employee welfare.	K2
CLO3	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K3
CLO4	Choose appropriate methods of Trainning	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)**

Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and

Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

Unit II **(14 Hrs)**

Recruitment And Selection Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

Unit III **(15 Hrs)**

Training And Development Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

Unit IV **(15 Hrs)**

Industrial Relations Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.

Unit V **(14 Hrs)**

Employee Welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1	Ashwathappa,	Human Resource Management	Tata McGraw-Hill Education, Noida.	2023and 10th Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1	L.M. Prasad	Human Resource Management	Sultan and Chand sons Publications, New Delhi.	2017 and 4th Edn.
2	Sunil Lalla and Neha Shukla	Human Resource Development	Nirali Prakashan Publishers, Pune.	2013 and 2nd Edn.

Skill Components

- Analyse the concept, objectives, importance, nature, and scope of Human Resource Management and its role in organizational success.

- Evaluate **t**he process of Human Resource Planning, factors influencing HR, and prepare job descriptions and specifications through job analysis.
- Examin**e** the recruitment and selection process, including sources of recruitment, types of tests, and kinds of employment interviews. Evaluate the role of AI in Stock market
- Investigate the use of Human Resource Information Systems (HRIS) and its role in decision-making.

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
Unit I (15 Hours)					
1	**Introduction to HRM** Definition of HRM, Objectives Importance	CLO1, CLO2, CLO3	3	PPT, Demo	Experiential Learning,
2	Nature- Scope, Role and Qualities of a HR Manager	CLO1, CLO2, CLO3, CLO4	3	Lecture, PPT	Participatory Learning
3	Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning	CLO3, CLO4	3	Link, Demo	Experiential Learning,
4	Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis,	CLO1 CLO2, CLO3	3	Chalk and Talk, PPT	Participatory Learning
5	Steps in Job Analysis, Job Description and Specification.	CLO1 CLO2, CLO3	3	PPT, Demo	Experiential Learning
Unit II (14 Hours)					
6	**Recruitment And Selection** Definition – Objectives – Factors affecting recruitment	CLO1, CLO2, CLO3, CLO4	4	PPT, Demo	Participatory Learning,
7	internal and external source of recruitment	CLO2, CLO3, CLO4	2	Lecture, Demo	Problem based Learning
8	Selection Process – Curriculum Vitae –Test- types–	CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning

9	Kinds of employment interview Medical Screening – Appointment Order	CLO1, CLO2, CLO3	4	Flipped Class, PPT	Problem based Learning
Unit III (15 Hours)					
10	**Training And Development** Induction – Training – Methods	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Participatory Learning
11	Techniques – Identification of the training needs	CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
12	Training and Development – Performance appraisal	CLO1, CLO2, CLO3, CLO4	4	Flipped Class, PPT	Participatory Learning
13	Transfer – Promotion and termination of services – Career Development.	CLO1, CLO2, CLO3, CLO4	3	Link, Demo	Experiential Learning
Unit IV (15 Hours)					
14	**Industrial Relations** Industrial Disputes and Settlements (Laws Excluded)	CLO1, CLO2, CLO3, CLO4	3	PPT, Demo	Participatory Learning
15	Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation	CLO1, CLO2, CLO3	4	PPT, Demo	Experiential Learning
16	Functions of Trade Unions – Forms of collective bargaining-	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
17	Workers' participation in management – Types and effectiveness.	CLO1, CLO2, CLO3, CLO4	4	Link, Demo	Problem based Learning
Unit V (14 Hours)					
18	**Employee Welfare** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations	CLO1, CLO2, CLO3, CLO4	5	Link, Demo	Participatory Learning
19	Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories	CLO1, CLO2, CLO3, CLO4	4	In Class Lecture using chalk and talk	Problem solved learning

20	Social Security, Health, Retirement &Other Benefits- Remuneration	CLO2, CLO3, CLO4	3	PPT, Demo	Experiential Learning
21	Components of remuneration – Incentives – Benefits	CLO3, CLO4	2	Lecture, Demo	Problem based Learning, Blended Learning

Course Designers

1. Dr. L. Nithya
2. Dr. C. Gomathy

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Solving	10
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24CP4	RISK ASSESSMENT AND MITIGATION SIMULATION	Practical	--	--	45	3

Preamble

- To enable the students to identify and analyze potential risk assessment and to evaluate strategies to reduce or mitigate the identified risk and to analyze the outcome of the result.

Prerequisite

- Practical knowledge in basics of excel.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire basic knowledge of Mitigation and simulation	**K1**
CLO2	Understand the application of Risk assessment in financial and technological contexts	**K2**
CLO3	Use appropriate tools and techniques for analyzing risk data	**K3**
CLO4	Analyze and interpret simulation results to improve risk management strategies	**K4**

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium: L-Low

Syllabus

1. Risk Identification and assessment

- Perform a comprehensive risk assessment for a small e-commerce business, that is planning to expand.
- Identify potential risks and assess the identified risks by using appropriate risk assessment tools and methodologies.

2. Mitigation Strategy Development

- Develop practical and effective mitigation strategies for high-impact risks.

- Ensure that these strategies align with the business's objectives and resources.
- Define roles and responsibilities for the implementation of mitigation plans.
- Consider both proactive and reactive measures.
- Estimate the cost and time required for implementing each mitigation strategy, and identify contingency plans for potential failures.

3. Risk Response and Simulation

- Implement the mitigation strategies you have developed, considering various scenarios (e.g., a data breach, market disruption).
- Continuously assess the effectiveness of your responses and make on-the-spot adjustments to the mitigation plans as needed.

4. Communication and Reporting

- Develop a clear and concise communication plan for sharing information about risk management strategies with relevant stakeholders.
- Create a reporting system that allows you to monitor the progress of mitigation plans and provide updates to management and stakeholders.
- Define key performance indicators (KPIs) that will help you measure the success and effectiveness of the risk mitigation efforts.

5. Post-simulation Analysis and Improvement

- Analyze the performance of your mitigation strategies after the simulation exercise. Assess the effectiveness of your risk management skills in responding to real-life situations.
- Facilitate a discussion about lessons learned during the simulation, and identify areas for improvement in the risk management plan.
- Develop an action plan for continuous improvement in risk assessment and mitigation based on the lessons learned.

Course Designers

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

Pedagogy

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

Course Content and Presentation Schedule

Module No	Topic	No. of Periods	Content delivery methods	Learning Methods
1.	Perform a comprehensive risk assessment a small e-commerce business, that is planning to expand.	3	Demo	Participatory Learning
2.	Identify potential risks and assess the identified risks by using appropriate risk assessment tools and methodologies	4	Demo	Participatory Learning

Module No	Topic	No. of Periods	Content delivery methods	Learning Methods
3.	Develop practical and effective mitigation strategies for high-impact risks.	4	Demo	Participatory Learning
4.	Ensure that these strategies align with the business's objectives and resources.	4	Demo	Participatory Learning
5.	Define roles and responsibilities for the implementation of mitigation plans. Consider both proactive and reactive measures.	4	Demo	Participatory Learning
6.	Estimate the cost and time required for implementing each mitigation strategy, and identify contingency plans for potential failures.	4	Demo	Participatory Learning
7.	Implement the mitigation strategies you have developed, considering various scenarios (e.g., a data breach, market disruption). Continuously assess the effectiveness of your responses and make on-the-spot adjustments to the mitigation plans as needed.	4	Demo	Participatory Learning
8.	Develop a clear and concise communication plan for sharing information about risk management strategies with relevant stakeholders. Create a reporting system that allows you to monitor the progress of mitigation plans and provide updates to management and stakeholders.	3	Demo	Participatory Learning
9.	Define key performance indicators (KPIs) that will help you measure the success and effectiveness of the risk mitigation efforts.	4	Demo	Participatory Learning
10.	Analyze the performance of your mitigation strategies after the simulation exercise. Assess the effectiveness of your risk management skills in responding to real-life situations.	3	Demo	Participatory Learning
11.	Facilitate a discussion about lessons learned during the simulation, and identify	4	Demo	Participatory Learning

Module No	Topic	No. of Periods	Content delivery methods	Learning Methods
	areas for improvement in the risk management plan.			
12.	Develop an action plan for continuous improvement in risk assessment and mitigation based on the lessons learned.	4	Demo	Participatory Learning

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70 %
2	Problem Solving	10 %
3	Experiential Learning	20 %

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM23EII	ENTREPRENEURSHIP AND INNOVATION (IGNITE X)	THEORY	30	-	-	2

Ignite Course

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

Course Learning Objectives

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

Unit III : Solution design & Prototyping, Opportunity Assessment and Sizing

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

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

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

Introduction to Business model and types, Lean approach, 9 block lean canvas model, riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan, People plan and Financial plan, Financial Planning: Types of costs, preparing a financial plan for profitability using financial template, understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales, Selecting the Right Channel, creating digital presence, building customer acquisition strategy. Choosing a form of business organization specific to your venture, identifying sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options.

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

Unit V: Scale Outlook and Venture Pitch readiness

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

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

References

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020).Entrepreneurship, McGrawHill, 11th Edition.

2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business

3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.

4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and theFuture,

5. Simon Sinek (2011) Start With Why, Penguin Books limited

6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business

7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited

8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies

9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big

10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

• Learning resource- IgniteX Course Wadhwani platform (Includes 200+ components of custom created modular content + 500+ components of the most relevant curated content.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FT24SCE1	**FINTECH SECURITY AND AI-DRIVEN MARKETING**	**THEORY**	**45**	**-**	**-**	3

S.No	Name of the Course	Link	No of Hours
1	Fintech Security and Regulation (Reg Tech)	FinTech Security and Regulation (RegTech) | Coursera	10
2	Marketing in a Digital World	Marketing in a Digital World | Coursera	26
3	Artificial Intelligence in Marketing	Artificial Intelligence in Marketing | Coursera	10

PSGR Krishnammal College for Women

DEPARTMENT OF B.COM (FIN TECH)

CHOICE BASED CREDIT SYSTEM
& OUTCOME BASED EDUCATION SYLLABUS (LOCF)

BACHELOR OF COMMERCE

2024 – 2027 BATCH

SEMESTER V

PSGR Krishnammal College for Women

DEPARTMENT OF COMMECE (FIN TECH)
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK(LOCF)
BACHELOR OF COMMERCE (FIN TECH)
SCHEME & SYLLABUS 2024-2027 BATCH

Sem	Part	Course Code	Title of the Course	Course Type	Instruction Hours/Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
V	III	FT24C09	R and Python for Finance	CC	5	73	2	3	25	75	100	4
	III	BP23C10/ CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
	III	BP23C11/ CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
	III	FT24E01/ CM23E02/ CM23E03	Digital Banking and Lending / Banking Theory Law and Practice / Performance Management	DSE	5	73	2	3	25	75	100	5
	III	FT24CP5	R and Python for Finance - Practical	CC	4	60	-	3	15	35	*50	2
	III	FT24SBP2	Payment System Integration Simulation	SEC	3	41	4	-	100	-	100	3
	III	CM21AC1/ CM21AC2	ALC: Customer Relationship Management/ International Business	ACC	SS	-	-	3	25	75	100	5**
	IV	NM21CS1	Cyber Security I	GC	2	30	-	-	100	-	100	Gr.
	IV	FT24INST	Fieldwork/Institutional Training	DSE	-	-	-	-	100	-	100	2
	VI	FT24COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr.
	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

SS – Self study **CC – Core Courses** **CA – Continuous Assessment**
SEC-Skill Enhancement Course **DSE-Discipline Specific Elective**
ESE–End Semester Examination **AEC – Ability Enhancement Course**
ACC – Additional Credit Course **GC - General Course**
AECC-Ability Enhancement Compulsory Courses

*****CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

** Credits applicable to candidates who take up Advanced Level Course Examination

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FT24C09	R AND PYTHON FOR FINANCE	Theory	73	2	-	4

Preamble

- To explore the synergistic application of R and Python in the field of finance, harnessing the power of both languages to address complex financial challenges and opportunities

Prerequisite

- Basic Knowledge in Finance

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To Construct financial models based on key financial documents.	K1
CLO2	To Apply R for statistical analysis and financial modeling.	K2
CLO3	To Develop Python skills for financial analysis, regression, and machine learning.	K3
CLO4	To Apply financial modeling techniques to real-world scenarios and simulations.	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	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Financial Modelling - Introduction: Meaning-Importance of Financial Modelling Uses-Features-Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement-Elements of Financial Health: Liquidity, Leverage, Profitability. Analysts: Role and Responsibilities Information and Knowledge-Methodology- Data-Required Competencies for the Analyst-Hypothesis Driven Methods-Data Mining with Target Variables-Explorative Methods-Business requirements.

Unit II (15 Hrs)

R with Finance - What is R and its application - Language features: functions, Assignment, Arguments and types. financial Statistics: Concept and mathematical expectation - Probability - Mean; SD and Variance - Skewness and Kurtosis - Covariance and correlation - Capital Asset Pricing model. Financial Securities: Bond and Stock investments - Housing and Euro crisis - Securities Datasets and Visualization - Plotting multiple series. Time Series and Sharpe ratio: Examining and Stationary - Auto Regressive and integrated moving average Processes. Time periods and Annualizing - Ranking investment candidates - Sharpe Ratio for Income Statement growth.

Unit III (15 Hrs)

Python with Finance - Numbers in Python: Using type with different and creating an imaginary number - using numbers: using math operations and number formats. Python ingredients: Variables, names and objects - Numbers: Integers - Precedence - Bases - type. Conversion, Strings: Create coin Quotes-Reading Crossovers- Pairs trading- Financial Plots- Financial Data- Regression Analysis. Supervised Learning: Linear Regression- Ordinary Least Squares- Regularized Regression- Logistic Regression- K-Nearest Neighbors- Linear Discriminant Analysis- Classification and Regression Trees- Unsupervised Learning: Dimensionality Reduction- Clustering Techniques- k-means Clustering.

Unit IV (15 Hrs)

Applications using R - Ganging the market Sentiment: Mark or Regime Switching model - Bayesian reasoning - Beta distribution. Stimulating Trading Strategies: Foreign exchange markets - Chart analytics - Initialization and finalization -Bayesian Reasoning within Positions. Prediction using fundamentals and binomial model for options: Best income statement Portfolio - obtaining Price Statistics - combining the income statement with Price statistics - Prediction using classification trees and Recursive Partitioning. Applying Computational finance - risk Neutral Pricing and No Arbitrage - High Risk - Free Rate Environment

Unit V (14 Hrs)

Development using Python - Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces- Object Orientation- Basics of Python Classes- Simple Short Rate Class- Cash Flow Series Class- Graphical User Interfaces- Short Rate Class with GUI- Updating of Values- Cash Flow Series Class with GUI- Web Integration- Web Basics- Web Plotting- Static Plots- Interactive Plots- Real-Time Plots- Rapid Web Applications- Web Services.

Text Book

S. No.	Book Name	Author Name	Publisher	Year and Edition
1	Python for finance	Dmytro Zherlitsyn	BpB Publications	2022 Edition

Reference Book

S. No.	Book Name	Author Name	Publisher	Year andEdition
1.	R for Everyone	Jared P lander	Pearson publication	2022, 2nd edition
2.	Python for Financial Analysis and Modeling	David R. Wilson	Springer	2021, 3rd edition
3	Financial Modeling and Analysis	John E. Smith	Finance Publications	2023, 1st edition

Skill Component

- Constructing robust financial models using key financial documents.
- Applying programming languages like R and Python for financial analysis and modeling.
- Developing data analysis and regression skills for making informed investment decisions.
- Applying financial modeling techniques to real-world financial scenarios and simulations.
- Integrating programming skills with spreadsheet tools for financial analysis and reporting.

Course Designers

1. Dr. B. Thulasipriya, Assistant Professor, Department of Commerce

2. Dr. M. RajaRajeswari, Assistant Professor, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

BP23C10/ CM23C11	**MANAGEMENT ACCOUNTING**	**Category**	**L**	**T**	**P**	**Credit**
		Theory	**73**	**2**	**-**	**4**

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO 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 – Preparation of Financial statement from ratios.

Unit III (14 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (14 Hrs)

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

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition

1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IV edition

Books for Reference

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

Pedagogy

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

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	25
2	Problem Solving	60
3	Experiential Learning	15

<table>
<tr><td rowspan="2">BP23C11/ CM23C12</td><td rowspan="2">DIRECT TAXATION</td><td>Category</td><td>L</td><td>T</td><td>P</td><td>Credit</td></tr>
<tr><td>Theory</td><td>88</td><td>2</td><td>-</td><td>4</td></tr>
</table>

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	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 Outcome

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 (17 Hrs)

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, Computation of Total Income – Individual**.** Computation of Total Income - Tax Liability of an Individuals. Old regime vs New regime. Assessment: Procedure for Assessment Filing of Return – Due Dates of Filing – Voluntary Filing. Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

Distribution of Marks - Theory 20% and Problems 80%

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

Text Book

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

Books for Reference

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

Pedagogy

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

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 Designer

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20
2	Problem Solving	70
3	Experiential Learning	10

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FT24E01	DIGITAL BANKING AND LENDING	Theory	73	2	-	5

Preamble

To enable the students to

- Understand the concepts and developments of Digital Banking and Lending
- Learn the practical aspects of Digital Banking

Prerequisite

- Basic Knowledge in Banking and Lending

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Recall the basic concepts related to Digital Banking	K1
CLO2	Infer the changing landscape of infrastructure and Technology in the context of digital Banking	K2
CLO3	Interpret the theoretical framework about Digital Banking and Lending optimization	K3
CLO4	Analyze the various technological advancement and implications in Digital banking	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Introduction to Digital Banking and Lending - Overview of Digital Banking- Introduction to digital banking and its evolution. Key drivers and trends in the digital banking industry. Benefits and challenges of digital banking. Digital Lending Basics - Understanding the concept of digital lending- Different types of digital lending platforms and models. The impact of digital lending on the traditional banking sector.

Unit II (15 Hrs)

Technology and Infrastructure - Digital Banking Technologies - Theory technologies powering digital banking. Mobile banking apps, online platforms, and APIs. Cybersecurity and data protection in digital banking. Digital Lending Infrastructure - Lending technology stack and software solutions. Credit scoring models and automation in lending - Peer-to-peer lending platforms and online lending marketplaces.

Unit III (15 Hrs)

Digital Banking Products and Services - Module 5: Digital Banking Services - Overview of digital banking services, including online account management, payments, and transfers. Mobile wallets and digital payment systems - Personal finance management and budgeting tools. Digital Lending Products - Analysis of digital lending products: personal loans, mortgages, small business loans, and more - Digital lending underwriting and approval processes. Risk management in digital lending.

Unit IV (15 Hrs)

Regulatory Environment and Compliance: Regulatory Landscape - Examination of regulatory frameworks and guidelines for digital banking and lending. Compliance with anti-money laundering (AML) and know your customer (KYC) regulations - Data privacy laws and consumer protection in digital finance.

Risk and Compliance Management - Strategies for managing risks associated with digital banking and lending. Developing compliance policies and procedures - Case studies on Regulatory challenges and responses in the industry.

Unit V (14 Hrs)

Digital Banking and Lending Strategies: Digital Banking Strategy - Formulating digital banking strategies for traditional banks and fintech startups. Customer acquisition and retention strategies - Case studies on successful digital banking transformations. Digital Lending Strategy - Crafting digital lending strategies for different customer segments - Cross- selling and upselling strategies - Evaluating the role of partnerships and fintech collaborations in digital lending.

Textbook

S. No.	Book Name	Author Name	Publisher	Year and Edition
1	Bank 4.0: Banking Everywhere, never at a Bank	Brett King	Wiley	2022

Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers	Benton E. Gup	Wiley	2022
2	Introduction to FinTech	Chandrahauns	Pearson Publication	2022
3	FinTech	Dheenadhayalan & Vijai	Vijay Nicol Imprints P Ltd	2024

Skill Component

- Apply the different types of e payment system in your day-to-day transaction

- Analyzing customer data and financial trends to make data-driven decisions is vital.
- Enhancing the customer experience in the digital space is a key priority
- Evaluating creditworthiness in the context of online lending is a specialized skill
- Illustration of various risk management techniques.

Course Designers

1. Mrs. G. Indrani, Assistant Professor, Department of Commerce
2. Mrs. R. S. Kanimozhi, Assistant Professor, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

CM23E02	BANKING THEORY LAW AND PRACTICE	Category	L	T	P	Credit
		Theory	73	2	-	5

Preamble

- To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues
- To provide exposure to the students with the latest developments in the banking field
- To acquire specialized knowledge of law and practice relating to Banking

Prerequisite

- Basic Knowledge in Banking

Course Learning Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and explain the conceptual framework of banking	K1
CLO2	Classify and Demonstrate the types of deposit, cheques, loans and advances	K2
CLO3	Illustrate the various electronic payment methods	K3
CLO4	Analyse the models of E-banking	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5

CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Banking: Meaning and Definition- Classification of Banks-Functions of Commercial Banks - Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation- Nationalization and Privatizations of banks in India- Role of banks in Money Market and Economic Development.

Unit II (14 Hrs)

Central Banking: Meaning –Nature - Functions of Central Bank. Definition of banker and customer – General relationship - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts –Types of deposit accounts – Opening Bank Account- Jan Dhan Yojana- Account Statement vs Passbook vs e-statement- Banker Customer Relationship- Special Types of Customers-KYC Norms

Unit III (15 Hrs)

Loans and advances: Principles of sound lending- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances –Advances against goods and advances against document of title to goods

Unit IV (15 Hrs)

Negotiable Instruments Act : Definition and types**.** Endorsement – meaning, definition and kinds. Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers – statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit V (14 Hrs)

Digital Banking : E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking - Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic payment system – NEFT, RTGS, SWIFT, WIRE.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N	Banking Theory Law and Practice	Sultan Chand & sons	20th Revised 2020

Books for Reference

S. No	Authors	Title	Publishers	Year of Publication

1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	4th Edition 2016
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26th Revised ed 2017
3.	Kandasami. K.P	Banking Law and Practices	S Chand & Company	Revised ed 2010

Pedagogy

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

Skill component

- Analyse the role of public and private sector banks in India
- Collect the guidelines of public and private sector bank for opening of different types of bank accounts
- Collect the different types of cheques and analyse it
- Analyse the documentation procedures for different types of loans offered by commercial banks
- Apply the different types of e payment system in your day-to-day transaction

Course Designers

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23E03	**PERFORMANCE MANAGEMENT**	**THEORY**	**73**	**2**	**-**	**5**

Preamble

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

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; 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 thetheory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, Apply throughput accounting to a multi-product decisionmaking 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			Current Edition

Books for References

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

Pedagogy

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

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.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	31
2	Problem Solving	38
3	Experiential Learning	31

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FT24CP5	R AND PYTHON FOR FINANCE - PRACTICAL	Practical	--	3	60	2

Preamble

- To provide hands-on experience in loading financial datasets, performing data analysis, creating visualizations, conducting regression analysis, and developing applications to enhance proficiency in financial data analysis and decision-making

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Demonstrate proficiency in using R and Python for financial data analysis and manipulation.	K1
CLO2	Apply statistical and machine learning techniques to financial datasets for risk assessment, portfolio management, and investment strategies.	K2
CLO3	Develop financial models and simulations using R and Python to aid in decision-making.	K3
CLO4	Create data visualizations and reports for financial analysis and presentations.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Using R

1. Load a financial dataset from a CSV file and display the first few rows of data?
2. Calculate the daily returns of a stock using a financial time series dataset and significance of daily returns in financial analysis
3. Create a candlestick chart to visualize the historical stock price movement of a selected company and interpret candlestick patterns be useful for technical analysis
4. Perform a linear regression analysis in R to examine the relationship between a company's revenue and profit. Provide insights from the regression results.
5. Build an interactive application using R that displays real-time stock price updates for a set of user-selected companies

Using Python

1. To load a financial dataset from a CSV file and view the first few rows of data
2. Calculate the 30-day moving average of a stock's closing price and using moving averages in technical analysis
3. Create a Python script to scrape financial news headlines from a website and perform sentiment analysis on the collected headlines.
4. Develop a Python program that uses machine learning to predict stock price movements based on historical data
5. Design a Python web application using Dash that allows users to compare the performance of different stocks by plotting their historical stock prices and calculating summary statistics.

Course Designers

1. Dr. B. Thulasipriya, Assistant Professor, Department of Commerce
2. Dr. M. RajaRajeswari, Assistant Professor, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FT24SBP2	**PAYMENT SYSTEM INTEGRATION SIMULATION**	**Practical**	**-**	**2**	**41**	**3**

Preamble

- To Explore the intricacies of various payment methods
- To identify the technical aspects of payment system integration.

Prerequisite

- No prerequisite required

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Understand and address ethical and legal dilemmas in payment system	K1
CLO2	Develop integration solutions that can scale to accommodate increasing transaction volumes and adapt to business growth	K2
CLO3	Demonstrate the ability to integrate various payment methods	K3

CLO4	Acquire basic Knowledge and the fundamental concepts and types of payment systems	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

1. System Assessment and Planning

- Key considerations for the payment system and aspects to be evaluated before integrating a new system.

2. Payment Gateway Integration

- Select a specific payment gateway service and examine its existing infrastructure and challenges might encounter during this process.

3. Data Security and Compliance

- Outline the security measures and compliance standards you would implement to safeguard customer payment data during the integration.

4. User Experience and Testing

- Develop a user acceptance testing (UAT) plan to ensure a smooth payment process for customers. Criteria and scenarios to validate the system's usability and reliability.

5. Troubleshooting and Support

- Create a troubleshooting strategy for common payment issues that might arise post-integration.

Course Designers

1. Dr. G. Indrani, Assistant Professor, Department of Commerce
2. Dr. R. S. Kanimozhi, Assistant Professor, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	30
3	Experiential Learning	20

ADVANCED LEARNERS COURSE – SELF STUDY PAPER

CM21AC1	CUSTOMER RELATIONSHIP MANAGEMENT	Category	L	T	P	Credit
		ALC	-	-	-	5

Objective

- 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 fort 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 of publication
1	Peeru Mohammed. H,Sagadevan. A	Customer Relationship Marketing: A step bystep approaches	Vikas Publishing House	Current revised edition.

Books for Reference

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	Venkata Ramana.V& Somayajulu.G	Customer Relationship Management: A key to Corporate Success	Excel Books	Current Edition
2.	Dr. Shamsher Singh,	Customer Relationship Management	Himalaya Publishing Company	1st Edition, 2018

3.	Sheth, Parvatiyar, Sha	Customer Relationship Management: Emerging Concepts,	Tata McGraw Hill Publishing Ltd	Latest Edition

Course Designers

1. Dr. S. Sujatha–Department of Commerce
2. Dr. G. Indrani - Department of Commerce

CM21AC2	INTERNATIONAL BUSINESS	Category	L	T	P	Credit
		ALC	-	-	-	5

Objective

- To provide students with the knowledge, skills, and abilities of international business
- To understand the global economic, political, cultural and social environment within which firms operate.
- To provide insight on Global trade and liberalisation

Syllabus

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

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

UNIT – IV

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

UNIT – V

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

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Francis Cherunilam	International Business- Text and Cases	PHILearningPrivate Ltd	2020

Books for Reference

S.No	Author(s)	Title of the Book	Publisher	Year of Publication

1	Charles W L Hill &ArunKumarJain	International Business: Competing inthe Global marketplace	McGraw Hill Education IndiaPvtLtd	2014
2	C.B.Gupta	International Business	Sultan Chand & Sons.	2014
3	Rakesh Mohan Joshi	International Business	Oxford University press India	2009

Course Designer

1. Mrs. K. Pavithra – Department of Commerce
2. Ms. A. Divya – Department of Commerce