



**BACHELOR OF COMMERCE WITH FINTECH**

**PROGRAMME CODE: FT**

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

**SCHEME OF EXAMINATION & SYLLABUS**

**(w.e.f 2026-2027 onwards)**

**REGULATIONS 2026**

## UNDERGRADUATE PROGRAMMES

### (a) Qualification Descriptors

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

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

Graduates are expected to demonstrate:

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

### (b) Graduate Attributes (GAs)

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

|      |                   |
|------|-------------------|
| GA15 | Lifelong Learning |
|------|-------------------|

**(c) GAs – Written Measured**

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

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

**(d) GAs – Performance based**

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

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

**Vision**

To empower learners with integrated knowledge in commerce and financial technology, enabling them to advance digital finance, promote financial inclusion and contribute responsibly to transparent, equitable and sustainable economic systems.

**Mission**

- To build competencies in digital banking, financial analytics, finTech innovation, cybersecurity awareness and regulatory compliance aligned with evolving financial environments.
- To offer industry-relevant education in financial technology through experiential learning, digital engagement, research exposure and industry collaboration.
- To promote ethical financial practices, responsible use of technology and entrepreneurial initiatives that support inclusive growth and digital transformation.
- To encourage continuous professional development, innovation and socially conscious engagement in strengthening resilient and sustainable financial ecosystems.

**Bachelor of Commerce with FinTech**

**Programme Objectives, Outcomes and Mapping**

**Programme Educational Objectives (PEOs)**

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

**PEO1** Graduates will build successful careers or pursue higher education in commerce, financial technology and related domains by applying integrated knowledge of business, finance and digital technologies in evolving financial ecosystems.

**PEO2** Graduates will demonstrate ethical and responsible financial practices, professional integrity and regulatory awareness while contributing to transparent, inclusive and sustainable financial systems.

**PEO3** Graduates will engage in lifelong learning, research orientation and continuous professional development to adapt to technological innovations, digital transformation and global financial challenges.

**PEO4** Graduates will exhibit leadership, innovation and entrepreneurial capabilities to develop technology-enabled financial solutions that support financial inclusion, digital empowerment and socio-economic development.

**PEO5** Graduates will uphold social responsibility, environmental consciousness and respect for diversity and dignity while contributing to equitable growth and resilient, sustainable economic progress.

**Programme Learning Outcomes (PLOs)**

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

**PLO1:** Apply core concepts of commerce, finance and financial technology to interpret and manage digital financial operations in contemporary financial ecosystems.

**PLO2:** Analyze financial data, digital transactions and fintech-driven business information to evaluate financial performance and support data-informed decision making.

**PLO3:** Evaluate business and financial technology challenges and formulate appropriate solutions using critical thinking and quantitative reasoning.

**PLO4:** Conduct basic research by identifying fintech-related issues, collecting and interpreting financial and technological data, and presenting evidence-based findings.

**PLO5:** Communicate financial, analytical and technological information effectively in written, oral and digital formats for academic, professional and industry contexts.

**PLO6:** Utilize digital platforms, financial software and information technologies responsibly for financial analysis, reporting and business operations.

**PLO7:** Collaborate effectively in teams to design, analyze and implement fintech-based solutions in business or community-oriented financial initiatives.

**PLO8:** Evaluate financial practices and technological applications using ethical reasoning and regulatory awareness to promote transparency and responsible digital finance.

**PLO9:** Apply logical and scientific reasoning to assess financial models, risk factors and technology-enabled financial systems.

**PLO10:** Demonstrate leadership initiative and entrepreneurial thinking in identifying opportunities for fintech innovation and inclusive financial services.

**PLO11:** Reflect on professional experiences and learning needs to pursue independent and continuous development in emerging financial technologies.

**PLO12:** Apply socially responsible and culturally inclusive perspectives in financial decision-making that support financial inclusion and sustainable economic development.

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

| <b>PLO No</b> | <b>Programme Learning Outcome</b>                                                                                                                                           | <b>Bloom's Level</b> | <b>Assessment Methods</b>       | <b>Mapped GAs</b> |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|-------------------|
| PLO1          | Apply fundamental concepts, principles and frameworks of accounting, finance, marketing, economics and business management in diverse organizational and economic contexts. | K3<br>Apply          | CIA, ESE, Case Study            | GA1               |
| PLO2          | Analyze financial statements, business data and economic information to interpret organizational performance and support informed decision-making.                          | K4<br>Analyze        | CIA, ESE, Practical, Case Study | GA5               |
| PLO3          | Evaluate business problems and develop appropriate solutions using critical thinking, quantitative reasoning and contemporary business tools.                               | K5<br>Evaluate       | Case Study, Project, Viva       | GA3, GA4          |
| PLO4          | Conduct basic research by identifying problems, collecting and interpreting relevant data, and presenting evidence-based findings in commerce-related contexts.             | K4<br>Analyze        | Project, Seminar, Viva          | GA6               |
| PLO5          | Communicate business information, analytical insights and professional ideas effectively in written, oral and digital formats for academic and professional purposes.       | K3<br>Apply          | Seminar, Viva, Project          | GA2               |
| PLO6          | Utilize appropriate digital tools, financial technologies and information resources to support business analysis, documentation and professional tasks.                     | K3<br>Apply          | Practical, Project, Internship  | GA10              |
| PLO7          | Collaborate effectively in teams to complete business tasks, projects and community-based initiatives demonstrating cooperation and shared responsibility.                  | K3<br>Apply          | Project, Field Work, Internship | GA7               |
| PLO8          | Demonstrate ethical reasoning and professional responsibility while evaluating business practices,                                                                          | K5<br>Evaluate       | Case Study, Seminar, Viva       | GA13              |

|       |                                                                                                                                                                 |                |                                     |            |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------|------------|
|       | regulatory requirements and societal expectations.                                                                                                              |                |                                     |            |
| PLO9  | Reflect on personal learning experiences, professional goals and societal needs to improve decision-making and responsible citizenship.                         | K4<br>Analyze  | Reflective Report, Viva, Field Work | GA9        |
| PLO10 | Demonstrate leadership initiative and entrepreneurial thinking in identifying opportunities for business innovation and sustainable organizational development. | K5<br>Evaluate | Project, Internship, Seminar        | GA14       |
| PLO11 | Engage in independent and continuous learning to adapt to evolving business environments, professional demands and knowledge advancements.                      | K6<br>Create   | Seminar, Project, Viva              | GA11, GA15 |
| PLO12 | Exhibit respect for diversity and apply socially responsible perspectives in business decisions that promote inclusive and sustainable development.             | K3<br>Apply    | Field Work, Case Study, Project     | GA12       |



**Programme Specific Outcomes (PSOs)**

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

**PSO1:** Apply accounting principles and corporate accounting practices to prepare, analyze, and interpret financial statements for business decision-making.

**PSO2:** Utilize financial technologies, digital payment systems, and blockchain-based applications to manage modern financial transactions and digital financial records.

**PSO3:** Apply data analytics, financial modelling, and programming tools to evaluate financial performance and generate analytical insights for financial decision-making.

**PSO4:** Assess financial risks, regulatory requirements, and compliance frameworks to support secure and responsible financial operations.

**PSO5:** Develop intelligent financial solutions using artificial intelligence, machine learning, and fraud detection techniques for financial monitoring and automation.

**PSO Alignment with Core Courses and Skill Competencies**

| <b>PSO No</b> | <b>Programme Specific Outcome</b>                                                                                                                                  | <b>Supporting Core Courses</b>                                                                                                                                        | <b>Skill Competency</b>                                                                                                                |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>PSO 1</b>  | Apply accounting principles and corporate accounting practices to prepare, analyze, and interpret financial statements for business decision-making.               | Principles of Accounting; Financial Accounting; Fundamentals of Corporate Accounting; Cost Accounting                                                                 | Establishes strong <b>accounting foundation progressing to advanced financial reporting and cost analysis.</b>                         |
| <b>PSO 2</b>  | Utilize financial technologies, digital payment systems, and blockchain-based applications to manage modern financial transactions and digital financial records.  | FinTech Fundamentals; Block Chain Management; Payment System Integration Simulation; Simple Block Chain Application – Digital Ledger                                  | Demonstrates <b>specialized FinTech operational competency</b> including blockchain and digital transaction systems.                   |
| <b>PSO 3</b>  | Apply data analytics, financial modelling, and programming tools to evaluate financial performance and generate analytical insights for financial decision-making. | Financial Modeling using Advanced Excel; Analytics for Finance – Financial Analysis and Visualization; R and Python for Finance; R and Python for Finance (Practical) | Focuses on <b>quantitative and computational finance skills</b> progressing from spreadsheet modelling to programming-based analytics. |
| <b>PSO 4</b>  | Assess financial risks, regulatory requirements, and compliance frameworks to support secure and responsible financial operations.                                 | Regulations and Compliance in FinTech; Risk Assessment and Mitigation Simulation; Direct Taxation; InsurTech                                                          | Emphasizes <b>risk management, taxation, regulatory and insurance-related financial systems.</b>                                       |
| <b>PSO 5</b>  | Develop intelligent financial solutions using artificial intelligence, machine learning, and fraud detection techniques for financial monitoring and automation.   | AI and ML for Financial Intelligence; Financial Fraud Detection Simulation; Automating Python for Accounting – Practical; Management Accounting                       | Represents <b>advanced technological capability in financial intelligence, automation, and fraud analytics.</b>                        |

**B.Com (FinTech) – Scheme and Syllabus, 2026 Regulations**

| Sem              | Part | Course Code                   | Course Title                                                        | Course Type | Hours/ Week | Credits | Examination       |                  |                  |        |
|------------------|------|-------------------------------|---------------------------------------------------------------------|-------------|-------------|---------|-------------------|------------------|------------------|--------|
|                  |      |                               |                                                                     |             |             |         | Duration in Hours | Maximum Marks    |                  |        |
|                  |      |                               |                                                                     |             |             |         |                   | CA               | ESE              | TOT AL |
| I                | I    | TAM2601A                      | Tamil Paper I                                                       | AEC         | 4           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | HIN2601A                      | Hindi Paper I                                                       |             |             |         |                   |                  |                  |        |
|                  |      | FRE2601A                      | French Paper I                                                      |             |             |         |                   |                  |                  |        |
|                  | II   | ENG2601A                      | English Paper I                                                     | AEC         | 4           | 3       | 3                 | 25               | 75               | 100    |
|                  | III  | CM26C01                       | Core I: Principles of Accounting                                    | DSC         | 5           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | FT26C02                       | Core II: FinTech Fundamentals                                       | DSC         | 3           | 2       | 3                 | 25               | 75               | 100    |
|                  |      | FT26C03                       | Core III: Business Management                                       | DSC         | 4           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | FT26CP1                       | Core Practical I: Financial Modeling using Advanced Excel Practical | DSC         | 3           | 2       | 3                 | 15 <sup>ss</sup> | 35 <sup>ss</sup> | 50     |
|                  |      | TH26A07                       | Generic Elective I : Mathematics for Commerce                       | MDC         | 5           | 4       | 3                 | 25               | 75               | 100    |
|                  | IV   | NME26B1                       | Basic Tamil I                                                       | AEC         | 2           | 2       | -                 | 100*             |                  | 100    |
|                  |      | NME26A1                       | Advanced Tamil I                                                    |             |             |         |                   |                  |                  |        |
|                  |      | NME26ES                       | Introduction to Entrepreneurship                                    | VAC         |             |         |                   |                  |                  |        |
| I - II           | VI   | NM26GAW                       | General Awareness                                                   | VAC         | SS          | -       | -                 | -                | -                | -      |
| I - II           |      | COM26SER                      | Community Services 30 Hours                                         | VAC         | -           | -       | -                 | -                | -                | -      |
| I - V            |      | 26BONL1<br>26BONL2<br>26BONL3 | Online Course I<br>Online Course II<br>Online Course III            | ACC         | -           | -       | -                 | -                | -                | -      |
| Semester I Total |      |                               |                                                                     |             | 30          | 22      |                   |                  |                  | 750    |
| II               | I    | TAM2602A                      | Tamil Paper II                                                      | AEC         | 4           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | HIN2602A                      | Hindi Paper II                                                      |             |             |         |                   |                  |                  |        |
|                  |      | FRE2602A                      | French Paper II                                                     |             |             |         |                   |                  |                  |        |
|                  | II   | ENG2602A                      | English Paper II                                                    | AEC         | 4           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | CM26C04                       | Core IV: Financial Accounting                                       | DSC         | 5           | 3       | 3                 | 25               | 75               | 100    |
|                  |      | FT26C05                       | Core V: Analytics for Finance                                       | DSC         | 3           | 2       | 3                 | 25               | 75               | 100    |
|                  |      | FT26C06                       | Core VI: Marketing Management                                       | DSC         | 4           | 3       | 3                 | 25               | 75               | 100    |

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|                         |     |                               |                                                                              |     |    |     |   |        |        |      |
|-------------------------|-----|-------------------------------|------------------------------------------------------------------------------|-----|----|-----|---|--------|--------|------|
|                         |     | FT26CP2                       | Core Practical II :–<br>Financial Analysis and<br>Visualization              | DSC | 3  | 2   | 3 | 15\$\$ | 35\$\$ | 50   |
|                         |     | TH26A16                       | Generic Elective II :<br>Statistics for<br>Commerce                          | MDC | 5  | 4   | 3 | 25     | 75     | 100  |
|                         | IV  | NME26B2                       | Basic Tamil II                                                               | AEC | 2€ | Gr. |   | 100*   | -      | 100£ |
|                         |     | NME26A2                       | Advanced Tamil II                                                            |     |    |     |   |        |        |      |
|                         |     | NM26UHR                       | Universal Human<br>Values and Human<br>Rights                                | VAC | 2  | 2   | - | 100*   | -      | 100  |
| I - II                  | VI  | NM26GAW                       | General Awareness                                                            | VAC | SS | Gr. | - | 100*   |        | 100£ |
| I - II                  |     | COM26SER                      | Community Services<br>30 Hours                                               | VAC | -  | St. | - | -      | -      | -    |
| I - V                   |     | 26BONL1<br>26BONL2<br>26BONL3 | Online Course I<br>Online Course II<br>Online Course III                     | ACC | -  | -   | - | -      | -      | -    |
| Semester II      Total  |     |                               |                                                                              |     | 30 | 22  |   |        |        | 750  |
| III                     | I   | TAM2603A                      | Tamil Paper III                                                              | AEC | 4  | 3   | 3 | 25     | 75     | 100  |
|                         |     | HIN2603A                      | Hindi Paper III                                                              |     |    |     |   |        |        |      |
|                         |     | FRE2603A                      | French Paper III                                                             |     |    |     |   |        |        |      |
|                         | II  | ENG2603A                      | English Paper III                                                            | AEC | 4  | 3   | 3 | 25     | 75     | 100  |
|                         | III | FT26C07                       | Core VII: Corporate<br>Accounting practices                                  | DSC | 6  | 4   | 3 | 25     | 75     | 100  |
|                         |     | FT26C08                       | Core VIII: Block Chain<br>Management                                         | DSC | 4  | 3   | 3 | 25     | 75     | 100  |
|                         |     | FT26CP3                       | Core Practical III:<br>Simple Block Chain<br>Application – Digital<br>Ledger | DSC | 4  | 2   | 3 | 15\$\$ | 35\$\$ | 50   |
|                         |     | FT26A01                       | Generic Elective III :<br>Indian Economic<br>Development and<br>Policy (OR)  | MDC | 5  | 4   | 3 | 25     | 75     | 100  |
|                         |     | FT26A02                       | Generic Elective III :<br>EXIM (OR)                                          |     |    |     |   |        |        |      |
|                         |     | FT26A03                       | Generic Elective III :<br>Office Management<br>and Secretarial<br>Practices  |     |    |     |   |        |        |      |
|                         | IV  | NM26DRM                       | Disaster Risk<br>Reduction and<br>Management                                 | SEC | 3  | 3   | - | 100*   | -      | 100  |
|                         |     | NM26HAW                       | Health and Wellness <sup>€</sup>                                             | VAC |    | 1   | - | 100*   | -      | 100  |
| I - V                   | VI  | 26BONL1<br>26BONL2<br>26BONL3 | Online Course I<br>Online Course II<br>Online Course III                     | ACC | -  | -   | - | -      | -      | -    |
| Semester III      Total |     |                               |                                                                              |     | 30 | 23  |   |        |        | 750  |
|                         |     | TAM2604A                      | Tamil Paper IV                                                               |     |    |     |   |        |        |      |

**B.Com (FinTech) – Scheme and Syllabus, 2026 Regulations**

|       |                          |                               |                                                               |     |           |           |   |        |        |            |
|-------|--------------------------|-------------------------------|---------------------------------------------------------------|-----|-----------|-----------|---|--------|--------|------------|
| IV    | I                        | HIN2604A                      | Hindi Paper IV                                                | AEC | 4         | 3         | 3 | 25     | 75     | 100        |
|       |                          | FRE2604A                      | French Paper IV                                               |     |           |           |   |        |        |            |
|       | II                       | ENG2604A                      | English Paper IV                                              | AEC | 4         | 3         | 3 | 25     | 75     | 100        |
|       | III                      | FT26C09                       | Core IX: Regulations and Compliance in FinTech                | DSC | 4         | 2         | 3 | 25     | 75     | 100        |
|       |                          | CM26C10                       | Core X: Business Finance                                      | DSC | 5         | 4         | 3 | 25     | 75     | 100        |
|       |                          | FT26CP4                       | Core Practical IV: Risk Assessment and Mitigation Simulation  | DSC | 3         | 2         | 3 | 15\$\$ | 35\$\$ | 50         |
|       |                          | FT26A04                       | Generic Elective IV : Financial Markets and Institutions (OR) | MDC | 5         | 4         | 3 | 25     | 75     | 100        |
|       |                          | FT26A05                       | Generic Elective IV : Business Environment (OR)               |     |           |           |   |        |        |            |
|       |                          | FT26A06                       | Generic Elective VI : Human Resource Management               |     |           |           |   |        |        |            |
|       | IV                       | FT26SECE                      | FinTech Security and AI Driven Marketing                      | SEC | 3         | 3         | - | 100*   | -      | 100        |
|       |                          | NM26EII                       | Entrepreneurship and Innovation (IgniteX)                     | VAC | 2         | 2         | - | 100*   | -      | 100        |
|       |                          | NM26EVS                       | Environmental Studies                                         | VAC | SS        | Gr.       | - | 100*   | -      | Gr         |
|       | V                        | 26COACT                       | Co-Curricular Activities                                      | VAC | -         | 1         | - | 100*   | -      | 100        |
| I - V | VI                       | 26BONL1<br>26BONL2<br>26BONL3 | Online Course I<br>Online Course II<br>Online Course III      | ACC | -         | -         | - | -      | -      | -          |
|       | <b>Semester IV Total</b> |                               |                                                               |     | <b>30</b> | <b>24</b> |   |        |        | <b>850</b> |
| V     |                          | CM26C11                       | Core XI: Management Accounting                                | DSC | 5         | 4         | 3 | 25     | 75     | 100        |
|       |                          | CM26C12                       | Core XII: Direct Taxation                                     | DSC | 6         | 4         | 3 | 25     | 75     | 100        |
|       |                          | FT26C13                       | Core XIII: R and Python for Finance                           | DSC | 3         | 3         | 3 | 25     | 75     | 100        |
|       |                          | FT26CP5                       | Core Practical V: R and Python for Finance                    | DSC | 2         | 1         | 3 | 15\$\$ | 35\$\$ | 50         |
|       |                          | FT26E01                       | Elective I : Financial Markets and Institutions (OR)          | DSE | 5         | 5         | 3 | 25     | 75     | 100        |
|       |                          | FT26E02                       | Elective I : Digital Banking and Lending (OR)                 |     |           |           |   |        |        |            |
|       |                          | CM26E03                       | Elective I : Performance Management                           |     |           |           |   |        |        |            |
|       |                          | FT26PROJ                      | Project and Viva Voce                                         | DSC | 4         | 4         | - | 25     | 75     | 100        |
|       |                          | FT26AC1                       | Advance Learner Course I : Marketing Management (OR)          |     |           |           |   |        |        |            |

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|                   |       |                               |                                                                  |     |    |                          |   |        |        |                                            |
|-------------------|-------|-------------------------------|------------------------------------------------------------------|-----|----|--------------------------|---|--------|--------|--------------------------------------------|
|                   |       | FT26AC2                       | Advance Learner Course I : Logistics and Supply chain Management | ACC | SS | 5^                       | 3 | 25     | 75     | 100^                                       |
|                   | IV    | FT26SEP1                      | Payment System Integration Simulation                            | SEC | 3  | 3                        | - | 100*   | -      | 100                                        |
|                   |       | NM26CS1                       | Cyber Security I                                                 | VAC | 2  | Gr.                      | - | 100*   | -      | 100 <sup>£</sup>                           |
|                   |       | FT26INST                      | Field work/ Institutional Training (21 Days)                     | VAC | -  | 2                        | - | 100*   | -      | 100                                        |
|                   | VI    | FT26COM                       | Comprehensive Examination                                        | DSC | -  | Gr.                      | - | 100*   | -      | 100 <sup>£</sup>                           |
| I - V             | VI    | 26BONL1<br>26BONL2<br>26BONL3 | Online Course I<br>Online Course II<br>Online Course III         | ACC | -  | Cr. ^ /St.               | - | -      | -      | -                                          |
| Semester V Total  |       |                               |                                                                  |     | 30 | 26                       |   |        |        | 750                                        |
| VI                | III   | CM26C14                       | Core XIV: Cost Accounting                                        | DSC | 6  | 4                        | 3 | 25     | 75     | 100                                        |
|                   |       | FT26C15                       | Core XV: AI and ML for Financial Intelligence                    | DSC | 6  | 4                        | 3 | 25     | 75     | 100                                        |
|                   |       | CM26C16                       | Core XVI: Business Taxation                                      | DSC | 6  | 4                        | 3 | 25     | 75     | 100                                        |
|                   |       | FT26CP6                       | Core Practical VI: Financial Fraud Detection Simulation          | DSC | 4  | 3                        | - | 15\$\$ | 35\$\$ | 50                                         |
|                   |       | FT26E04                       | Elective II : InsurTech (OR)                                     | DSE | 5  | 5                        | 3 | 25     | 75     | 100                                        |
|                   |       | FT26E05                       | Elective II : Data Privacy and Ethics in Finance (OR)            |     |    |                          |   |        |        |                                            |
|                   |       | FT26E06                       | Elective II : Investment Banking and Financial Services          |     |    |                          |   |        |        |                                            |
|                   | IV    | FT26SEP2                      | Automating Python For Accounting - Practical                     | SEC | 3  | 3                        | - | 100*   | -      | 100                                        |
|                   | III   | FT26AC3                       | Advance Learner Course II - Service marketing (OR)               | ACC | SS | 5^                       | 3 | 25     | 75     | 100^                                       |
|                   |       | FT26AC4                       | Advance Learner Course II : e-Commerce                           |     |    |                          |   |        |        |                                            |
| Semester VI Total |       |                               |                                                                  |     | 30 | 23                       |   |        |        | 550                                        |
| I - VI            | Total |                               |                                                                  |     |    | 140 + Additional Credits |   |        |        | 4400 + Marks for Additional Credit Courses |

## Symbols and Notations

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

| <b>Abbreviation</b> | <b>Course Type</b>                   |
|---------------------|--------------------------------------|
| DSC                 | Discipline Specific Core Courses     |
| DSE                 | Discipline Specific Elective Courses |
| MDC                 | Multidisciplinary Courses            |
| AEC                 | Ability Enhancement Course           |
| SEC                 | Skill Enhancement Course             |
| VAC                 | Value Added Courses                  |
| ACC                 | Additional Credits Courses           |

**Assessment and Evaluation Framework****Continuous Internal Assessment (CIA) – 25%**

| <b>Component</b>                  | <b>Activities Included</b>                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Internal Tests</b>             | Periodic written tests                                                                                                                                                                                                                                                                                                                                                            |
| <b>Assignments / Case Studies</b> | <ul style="list-style-type: none"> <li>• Written assignments</li> <li>• Case analysis reports</li> <li>• Article reviews</li> <li>• Literature review tasks</li> <li>• Data interpretation exercises</li> <li>• Policy analysis (Arts &amp; Humanities)</li> <li>• Business case studies (Commerce &amp; Management)</li> <li>• Lab-based analytical reports (Science)</li> </ul> |
| <b>Seminars / Presentations</b>   | <ul style="list-style-type: none"> <li>• PowerPoint presentations</li> <li>• Poster presentations</li> <li>• Panel discussions</li> <li>• Group seminars</li> <li>• Viva voce</li> <li>• Digital presentations using multimedia tools</li> <li>• Peer evaluation rubrics</li> </ul>                                                                                               |
| <b>ICT-based Tasks</b>            | <ul style="list-style-type: none"> <li>• Spreadsheet analysis</li> <li>• Accounting software / statistical software</li> <li>• Online quizzes</li> <li>• Simulation tools</li> <li>• E-content creation</li> <li>• Coding platforms (for relevant disciplines)</li> </ul>                                                                                                         |
| <b>Projects / Field Reports</b>   | <ul style="list-style-type: none"> <li>• Field surveys</li> <li>• Industry visits</li> <li>• Internship reports</li> <li>• Mini-projects</li> <li>• Laboratory experiments</li> <li>• Community-based research</li> <li>• Data collection &amp; statistical analysis</li> <li>• Reflective journals</li> </ul>                                                                    |



**End Semester Examination (ESE) – 75%**

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

**Assessment Components Aligned with Blooms Levels**

**EXAMINATION SYSTEM**

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

| <b>Max. Marks</b> | <b>CA</b> | <b>ESE</b> |
|-------------------|-----------|------------|
| 100               | 25        | 75         |
| 75                | 20        | 55         |
| 50                | 15        | 35         |

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

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

**B. Continuous Internal Assessment CA**

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

**Undergraduate Programmes**

**a. Theory**

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

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

|              |                 |  |
|--------------|-----------------|--|
| <b>Total</b> | <b>25 Marks</b> |  |
|--------------|-----------------|--|

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

***b. Practical***

| <b>CA Components</b> | <b>Marks</b>    | <b>K level</b> |
|----------------------|-----------------|----------------|
| Lab Performance      | 7 Marks         | K4             |
| Internal Viva Voce   | 5 Marks         | K4             |
| Model Exam           | 10 Marks        | K5             |
| Attendance           | 3 Marks         |                |
| <b>Total</b>         | <b>25 Marks</b> |                |

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

***c. Skill Enhancement Courses***

**Theory courses**

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

**Practical Courses**

| <b>CA Components</b> | <b>Marks</b>                                                   | <b>K level</b> |
|----------------------|----------------------------------------------------------------|----------------|
| Practical exam       | 80 Marks<br>(Practical Execution: 65 Marks, Record : 15 Marks) | K5             |
| Lab Performance      | 10 Marks                                                       | K4             |
| Internal Viva Voce   | 10 Marks                                                       | K4             |
| <b>Total</b>         | <b>100 Marks</b>                                               |                |

**Theory and Practical**

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

**Theory and Project**

| CA Components       | Marks                                                          | K level |
|---------------------|----------------------------------------------------------------|---------|
| Test I (Theory)     | 30 Marks<br>(Conducted for 45 Marks and converted to 30 Marks) | K2 – K6 |
| Project Examination | 30 Marks                                                       | K5      |
| Internal Viva Voce  | 40 Marks                                                       | K4      |
| <b>Total</b>        | <b>100 Marks</b>                                               |         |

**d. Project: Individual / Group Project**

| Components                          | Marks            | K level    |
|-------------------------------------|------------------|------------|
| Continuous Internal Assessment (CA) | 25 Marks         | K3, K4, K6 |
| End Semester Examination            | 75 Marks         | K5, K6     |
| <b>Total</b>                        | <b>100 Marks</b> |            |

**Continuous Internal Assessment (CA)**

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

**End semester examination**

| Components                       | Marks           | K level |
|----------------------------------|-----------------|---------|
| Evaluation of the Project Report | 25 Marks        | K6      |
| Viva Voce                        | 50 Marks        | K5      |
| <b>Total</b>                     | <b>75 Marks</b> |         |

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

| CA Components                 | Marks            | K level |
|-------------------------------|------------------|---------|
| ICT (Quiz)                    | 50 Marks         | K2      |
| Assignment                    | 25 Marks         | K5      |
| Project / Case study / Poster | 25 Marks         | K6      |
| <b>Total</b>                  | <b>100 Marks</b> |         |

**f. Entrepreneurship and Innovation (IgniteX)**

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

**g. Advanced Tamil & Basic Tamil**

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

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

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

**i. Field Work / Institutional Training:**

| CA Components | Marks            | K level |
|---------------|------------------|---------|
| Work diary    | 15 Marks         | K3      |
| Report        | 50 Marks         | K6      |
| Viva Voce     | 25 Marks         | K5      |
| Attendance    | 10 Marks         |         |
| <b>Total</b>  | <b>100 Marks</b> |         |

**j. Advance learner Course:**

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

**Postgraduate Programme****a. Core and Elective (Including Course with Open Book Examination)**

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

**b. Coursera in combination with Core Course:**

| CA Components | Marks                                                                    | K Level                    |
|---------------|--------------------------------------------------------------------------|----------------------------|
| Coursera      | 25 Marks<br>(100 marks from Coursera converted to 25 marks)              | K4                         |
| CIA Test      | 25 Marks<br>(conducted for 45 marks from Coursera converted to 25 marks) | K2 to K6 as per QP Pattern |
| Model Exam    | 30 Marks<br>(conducted for 75 marks from Coursera converted to 30 marks) |                            |
| Assignment    | 10 Marks                                                                 | K5                         |
| Seminar       | 10 Marks                                                                 | K6                         |
| <b>Total</b>  | <b>100 Marks</b>                                                         |                            |

**c. Practical**

| CA Components      | Marks           | K Level |
|--------------------|-----------------|---------|
| Lab Performance    | 7 Marks         | K4      |
| Internal Viva-Voce | 5 Marks         | K4      |
| Model Exam         | 10 Marks        | K5      |
| Attendance         | 3 Marks         |         |
| <b>Total</b>       | <b>25 Marks</b> |         |

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

**d. Cyber Security II**

| CA Components                 | Marks            | K Level |
|-------------------------------|------------------|---------|
| ICT (Quiz)                    | 50 Marks         | K2      |
| Assignment                    | 25 Marks         | K5      |
| Project / Case Study / Poster | 25 Marks         | K6      |
| <b>Total</b>                  | <b>100 Marks</b> |         |

**e. Advance Learner Course**

| CA Components | Marks                                                                      | K Level                    |
|---------------|----------------------------------------------------------------------------|----------------------------|
| Test 1        | 10 Marks<br>(conducted for 45 marks after 50 days – 3 units)               | K2 to K6 as per QP Pattern |
| Model Exam    | 15 Marks<br>(Conducted for 75 marks after 85 days<br>(Each Unit 15 Marks)) |                            |
| <b>Total</b>  | <b>25 Marks</b>                                                            |                            |

**f. Comprehensive Examination**

| Course Title              | Marks | K level |
|---------------------------|-------|---------|
| Comprehensive Examination | 100   | K3      |

**g. Project and Viva voce**

| Components                          | Marks            | K level    |
|-------------------------------------|------------------|------------|
| Continuous Internal Assessment (CA) | 25 Marks         | K3, K4, K6 |
| End Semester Examination            | 75 Marks         | K5, K6     |
| <b>Total</b>                        | <b>100 Marks</b> |            |



**Continuous Internal Assessment (CA)**

| CA Components                                   | Marks           | K Level |
|-------------------------------------------------|-----------------|---------|
| I Review - Project Proposal Presentation        | 5 Marks         | K3      |
| II Review - Periodic Review-Progress Evaluation | 10 Marks        | K4      |
| III Review - Project Report Draft Submission    | 10 Marks        | K6      |
| <b>Total</b>                                    | <b>25 Marks</b> |         |

**End Semester Examination**

| Components                       | Marks           | K level |
|----------------------------------|-----------------|---------|
| Evaluation of the Project Report | 25 Marks        | K6      |
| Viva Voce                        | 50 Marks        | K5      |
| <b>Total</b>                     | <b>75 Marks</b> |         |

**h. Summer Internship / Field Work / Institutional Training**

| CA Components | Marks            | K Level |
|---------------|------------------|---------|
| Work diary    | 15 Marks         | K3      |
| Report        | 50 Marks         | K6      |
| Viva Voce     | 25 Marks         | K5      |
| Attendance    | 10 Marks         |         |
| <b>Total</b>  | <b>100 Marks</b> |         |

**C. Schedule for CA Tests**

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

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

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

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

**Skill Enhancement Courses - UG**

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

**E. Model /End Semester Examination – Question Paper Pattern and Distribution of Marks****UG : Language, English, Core, Elective, Allied, ALC, Basic Tamil & Advanced Tamil**

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

**ESE Practical Pattern (UG)**

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

| Practical Components | Marks           | K level |
|----------------------|-----------------|---------|
| Practical Execution  | 60 Marks        | K5      |
| Record               | 15 Marks        | K2      |
| <b>Total</b>         | <b>75 Marks</b> |         |

**Submission of Record note books for Practical Examinations**

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

### **Rubrics for Assessments**

## Rubrics for Assessment

### Standard 4-Level Performance Scale

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

### 1. Theory

#### End Semester Examination (ESE)

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

**Continuous Internal Assessment (CIA)**

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

**2. Internal Components – Other Activities**

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

### 3. Practical

#### Continuous Internal Assessment (CIA)

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

#### End Semester Practical Examination (ESE)

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

#### 4. Projects

##### Continuous Internal Assessment (CIA)

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

##### End Semester Examination (ESE)

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



**SYLLABUS**  
**FIRST SEMESTER**

**SYLLABUS**  
**FIRST SEMESTER**

| Course Code | Course Title                     | Hours |         |             | Credits |
|-------------|----------------------------------|-------|---------|-------------|---------|
|             |                                  | Total | Lecture | Examination |         |
| CM26C01     | Core I: Principles of Accounting | 75    | 70      | 5           | 3       |

**Preamble**

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

**Prerequisite**

Basic knowledge of business transactions and arithmetic is essential.

**Course Learning Outcomes (CLOs)**

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

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

**Unit-wise CLO Mapping**

| Unit     | Coverage                                                                                        | Mapped CLOs                        |
|----------|-------------------------------------------------------------------------------------------------|------------------------------------|
| Unit I   | Basic Accounting Concepts, Journal, Ledger, Trial Balance, Accounting Standards, Final Accounts | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| Unit II  | Errors, Rectification, Suspense Account, Bank Reconciliation, Bills of Exchange                 | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| Unit III | Incomplete Records, Statement of Affairs, Conversion Method, Joint Venture                      | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |

|                |                                                                  |                                    |
|----------------|------------------------------------------------------------------|------------------------------------|
| <b>Unit IV</b> | Royalty Accounts, Insurance Claims, Provisions and Contingencies | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit V</b>  | Depreciation Methods and Accounting Treatment                    | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |

**Alignment of CLO with PLO**

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

| CLO \ PLO    | PLO 1 | PLO 2 | PLO 3 | PLO 4 | PLO 5 | PLO 6 | PLO 7 | PLO 8 | PLO 9 | PLO 10 | PLO 11 | PLO 12 |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|
| <b>CLO 1</b> | 3     | 2     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      | 1      |
| <b>CLO 2</b> | 3     | 2     | 2     | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      | 1      |
| <b>CLO 3</b> | 3     | 2     | 2     | 2     | 2     | 2     | 1     | 1     | 1     | 1      | 1      | 1      |
| <b>CLO 4</b> | 2     | 3     | 3     | 2     | 2     | 2     | 1     | 1     | 2     | 1      | 1      | 1      |
| <b>CLO 5</b> | 2     | 2     | 3     | 1     | 1     | 2     | 1     | 2     | 1     | 1      | 1      | 2      |
| <b>CLO 6</b> | 3     | 3     | 2     | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      | 2      |

**Core I - PRINCIPLES OF ACCOUNTING (CM26C01) (70 Hrs)****Unit I (14 Hrs)**

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

**Unit II (14 Hrs)**

**Rectification of Errors:** Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement - Need and Preparation. **Average Due Date:** Meaning – Determination of due Date-Basis for Calculation of Interest- Interest on Drawings of partners.

**Bills of Exchange:** Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

**Unit III****(14 Hrs)****Single Entry System and Double Entry System: Accounting from Incomplete Records-**

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

**Unit IV****(14 Hrs)**

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

**Unit V****(14 Hrs)**

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

**\* Course Alignment with SDGs: 16**

**\* 80 % Problems 20 % Theory**

**Text Books**

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

**Reference Books**

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

**Related Online References**

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

### Skill Components

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

### Pedagogy

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

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

### Course Designers & Teaching–Learning Strategies

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

| Course Code | Course Title                   | Hours |         |             | Credits |
|-------------|--------------------------------|-------|---------|-------------|---------|
|             |                                | Total | Lecture | Examination |         |
| FT26C02     | Core II : FinTech Fundamentals | 45    | 40      | 5           | 2       |

**Course Preamble**

- This course introduces the fundamental concepts of Financial Technology (FinTech) and its role in transforming modern financial services.
- It examines key technologies such as Artificial Intelligence, Machine Learning, Digital Banking, and RegTech that drive innovation in financial systems.
- The course also highlights emerging trends, regulatory frameworks, and the impact of digital technologies on the future of finance.

**Prerequisite**

- Basic understanding of commerce, banking concepts, and digital technologies

**Course Learning Outcomes (CLOs)**

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

| CLO No                                                                               | Course Learning Outcome                                                                                                                        | Bloom's Level |
|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| CLO1                                                                                 | Recall key concepts, terminology, components and evolution of the FinTech ecosystem including cryptocurrencies and digital financial services. | K1            |
| CLO2                                                                                 | Explain the role of Artificial Intelligence, Machine Learning and digital technologies in transforming financial services and banking systems. | K2            |
| CLO3                                                                                 | Apply FinTech concepts to illustrate digital banking operations, digital lending platforms and technology-enabled financial services.          | K3            |
| CLO4                                                                                 | Analyze FinTech market trends, digital banking models and emerging technological applications in financial services.                           | K4            |
| CLO5                                                                                 | Evaluate regulatory frameworks, cybersecurity practices and ethical considerations influencing FinTech operations and financial innovation.    | K5            |
| CLO6                                                                                 | Design conceptual FinTech-based solutions or models addressing financial service needs using emerging technologies and digital platforms.      | K6            |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create |                                                                                                                                                |               |

**Unit-wise CLO Mapping**

| Unit    | Coverage                                                                                                                   | Mapped CLOs                        |
|---------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Unit I  | Introduction to FinTech, evolution, ecosystem, market trends, growth drivers, cryptocurrencies and legal position in India | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| Unit II | Artificial Intelligence and Machine Learning applications in FinTech and financial services                                | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |

|                     |                                                                                                                  |                                    |
|---------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>Unit<br/>III</b> | Digital Banking platforms, digital lending, SME financing, crowdfunding and digitalization of financial services | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
|---------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------|

|                |                                                                                                                     |                                    |
|----------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>Unit IV</b> | Future of FinTech, emerging trends, digital transformation, cybersecurity standards and ethical considerations      | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit V</b>  | RegTech technologies, compliance reporting, financial inclusion, regulatory bodies and FinTech regulations in India | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |

**Alignment of CLO with PLO**

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

| CL<br>O \<br>PL<br>O | PL<br>O1 | PL<br>O2 | PL<br>O3 | PL<br>O4 | PL<br>O5 | PL<br>O6 | PL<br>O7 | PL<br>O8 | PL<br>O9 | PLO<br>10 | PLO<br>11 | PLO<br>12 |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|
| CL<br>O1             | 3        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1         | 1         | 1         |
| CL<br>O2             | 3        | 2        | 1        | 1        | 1        | 2        | 1        | 1        | 1        | 1         | 1         | 1         |
| CL<br>O3             | 2        | 3        | 2        | 1        | 1        | 3        | 1        | 1        | 1        | 1         | 1         | 1         |
| CL<br>O4             | 1        | 3        | 3        | 1        | 1        | 2        | 1        | 1        | 2        | 1         | 1         | 1         |
| CL<br>O5             | 1        | 1        | 2        | 1        | 2        | 1        | 1        | 3        | 1        | 1         | 1         | 1         |
| CL<br>O6             | 1        | 2        | 3        | 1        | 2        | 2        | 2        | 1        | 1        | 3         | 1         | 2         |

**FinTech Fundamentals (FT26C02)****(40 Hrs)****Unit I****(8 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. **Crypto Currencies:** Introduction– Outline – Major types–legal position of Cryptocurrencies in India.

**Unit II****(8 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.

**Unit III****(8 Hrs)**

**Digital Banking:** Introduction- channels and Functionality. Digital Banking Platforms- Web, Chatbots, Mobile Apps, wearables. **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 Process Automation (RPA) in FinTech:** Concept – Applications in banking and finance.

**Unit IV****(8 Hrs)**

**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****(8 Hrs)**

**RegTech:** Introduction–Key technologies–RegTech in Financial Services–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 Landscape – Security and Privacy in FinTech-Data Protection Laws & Regulations-Regulatory Bodies in India: RBI, SEBI, IRDAI.

**\* Course Alignment with SDGs: 8 & 9**

**Text Books**

| S.No. | AuthorName                           | Titleofthebook                                                                                                | Publisher                                         | Yearand edition |
|-------|--------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------|
| 1     | Dheenadhayalan.V,<br>Vijai.C         | FinTech                                                                                                       | Vijay Nicole<br>ImprintsPvtLtd                    | 2024 Edn.       |
| 2     | ArnerD.,BarbersJ.,<br>Buckley R      | Theevolutionof<br>FinTech: a new<br>post crisis<br>Paradigm                                                   | UniversityofNew<br>South Wales<br>Research Series | 2015 Edn.       |
| 3     | Susanne<br>Chishti,Janos<br>Barberis | The FINTECH Book:<br>The Financial<br>TechnologyHandbook<br>for Investors,<br>Entrepreneursand<br>Visionaries | Wiley Publications                                | 2016 Edn.       |

**Reference Books**

| S.No. | AuthorName   | Title of the book                                                                                      | Publisher                       | Yearand edition |
|-------|--------------|--------------------------------------------------------------------------------------------------------|---------------------------------|-----------------|
| 1     | RichardHayen | FinTech: The Impact and<br>Influence of Financial<br>Technology on Banking<br>and the Finance Industry | Create space<br>Independent Pub | 2016 Edn.       |

|   |                     |                                                                              |                   |           |
|---|---------------------|------------------------------------------------------------------------------|-------------------|-----------|
| 2 | Parag Y Arjunwadkar | FinTech: The Technology Driving Disruption in the financial service industry | CRC Press         | 2018 Edn. |
| 3 | Sanjay Phadke       | Fintech Future: The Digital DNA of Finance                                   | Sage Publications | 2020 Edn. |

### **Skill Component**

- 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 block chain and to Create a simple FinTech application or analyze 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.

### **Pedagogy**

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

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

| Course Code | Course Title                   | Hours |         |             | Credits |
|-------------|--------------------------------|-------|---------|-------------|---------|
|             |                                | Total | Lecture | Examination |         |
| FT26C03     | Core III : Business Management | 55    | 50      | 5           | 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 (CLOs)**

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

| CLO No                                                                                                                         | Course Learning Outcome                                                                                                                    | Bloom's Level |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| CLO1                                                                                                                           | Recall fundamental concepts, principles, and functions of management, including planning, organization, staffing, leadership, and control. | K1            |
| CLO2                                                                                                                           | Explain management functions and processes and <b>interpret</b> the role of MIS and AI in decision-making and control.                     | K2            |
| CLO3                                                                                                                           | Apply management principles, decision-making models, and organizational practices in real-world business situations.                       | K3            |
| CLO4                                                                                                                           | Analyze management theories, organizational practices, and the impact of AI, MIS, and modern trends on management.                         | K4            |
| CLO5                                                                                                                           | Evaluate managerial practices, systems, and organizational performance in relation to objectives and social responsibilities.              | K5            |
| CLO6                                                                                                                           | Develop innovative management strategies and integrated organizational solutions for effective performance.                                | K6            |
| <b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create |                                                                                                                                            |               |

**Unit-wise CLO Mapping**

| Unit | Coverage | Mapped CLOs |
|------|----------|-------------|
|------|----------|-------------|

|                 |                                                                                                                  |                                    |
|-----------------|------------------------------------------------------------------------------------------------------------------|------------------------------------|
| <b>Unit I</b>   | Concepts of Management, Functions, Managerial Skills, Evolution of Management Thoughts, Principles of Management | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit II</b>  | Planning, Decision Making, Management by objectives, Management by exception, Organization Structure and Process | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit III</b> | Departmentalization, Staffing, Recruitment, Training, Performance Appraisal, Work from Home                      | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit IV</b>  | Motivation Theories, Leadership Styles, Supervision, Directing and Coordination                                  | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |
| <b>Unit V</b>   | Controlling Process, Employee Training, Objectives and Social Responsibilities of Business                       | CLO1, CLO2, CLO3, CLO4, CLO5, CLO6 |

**Alignment of CLO with PLO**

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

| CLO \ PLO   | PL O1 | PLO2 | PL O3 | PL O4 | PL O5 | PL O6 | PL O7 | PL O8 | PLO 9 | PLO 10 | PLO 11 | PLO 12 |
|-------------|-------|------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|
| <b>CLO1</b> | 3     | 1    | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      | 1      |
| <b>CLO2</b> | 3     | 2    | 1     | 1     | 1     | 2     | 1     | 1     | 2     | 1      | 1      | 1      |
| <b>CLO3</b> | 3     | 3    | 2     | 1     | 1     | 1     | 2     | 1     | 2     | 1      | 1      | 1      |
| <b>CLO4</b> | 2     | 3    | 3     | 1     | 1     | 2     | 1     | 1     | 3     | 1      | 1      | 1      |
| <b>CLO5</b> | 2     | 3    | 3     | 1     | 1     | 1     | 1     | 1     | 2     | 1      | 1      | 1      |
| <b>CLO6</b> | 3     | 2    | 3     | 1     | 2     | 3     | 2     | 2     | 2     | 2      | 1      | 1      |

**Core III - Business Management (FT26C03)****(55 Hrs)****Syllabus****Unit I****(11 Hrs)**

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

**Unit II****(11Hrs)**

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

Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization.

### Unit III

(11Hrs)

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

### Unit IV

(11Hrs)

**Motivation** –Meaning – Theories. **Leadership:** Meaning-Importance-Functions of Leadership- Leadership Styles-Qualities of a Good Leader- Leadership insights from Bhagavad Gita - Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Directing:** Functions. **Coordination:** Meaning – Techniques.

### Unit V

(11Hrs)

**Control:** Meaning- Importance- Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques. AI in control Mechanism. Centralization and Decentralization- **Employee Training** – Concept –Need – Importance- Types – Objective – Evaluating training effectiveness - **Objectives and Social Responsibilities of Business:** Objectives of Business-Economic-Socio economic- Social and Human Objectives.

### Text Book

| S. No | Authors                   | Title                    | Publishers         | Year of Publication                 |
|-------|---------------------------|--------------------------|--------------------|-------------------------------------|
| 1.    | RK Sharma & Shasi K Gupta | Principles of Management | Kalyani Publishers | 2022 reprint, 13 <sup>th</sup> edn. |

### Reference Books

| S. No | Authors                       | Title                      | Publishers                         | Year of Publication                |
|-------|-------------------------------|----------------------------|------------------------------------|------------------------------------|
| 1.    | Dinkar Pagre                  | Principles of Management   | Sultan Chand & sons                | 2020 reprint, 8 <sup>th</sup> edn. |
| 2.    | PC Tripathi & PN Reddy        | Principles of Management   | Tata Mcgraw Hill Publishing Co Ltd | 2019 ed. 9 <sup>th</sup> edn.      |
| 3.    | Robbins, De Cenzo, & Coulter. | Fundamentals of Management | Pearson Education Ltd              | 2019 ed., 16 <sup>th</sup> edn.    |

### Skill Components

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

### Pedagogy

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

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

### Course Designers & Teaching–Learning Strategies

|                                     |                                       |
|-------------------------------------|---------------------------------------|
| <b>Course Code &amp; Title</b>      | FT26C03 – Business Management         |
| <b>Course Designers</b>             | Dr. G.Kavitha and Dr. B.Thulasi Priya |
| <b>Teaching–Learning Strategies</b> | Participatory Learning : 60 %         |
|                                     | Experiential Learning : 30 %          |
|                                     | Problem-based Learning : 10 %         |

| <b>COURSE CODE</b> | <b>COURSE NAME</b>                                       | <b>Category</b>  | <b>L</b> | <b>T</b> | <b>P</b>  | <b>Credit</b> |
|--------------------|----------------------------------------------------------|------------------|----------|----------|-----------|---------------|
| <b>FT26CP1</b>     | <b>Financial Modeling using Advanced Excel Practical</b> | <b>Practical</b> | <b>-</b> | <b>3</b> | <b>57</b> | <b>2</b>      |

**Preamble**

- Financial Modeling using Advanced Excel introduces students to practical financial analysis and modeling techniques using spreadsheet tools. The course focuses on applying advanced Excel functions, data analysis tools, and financial formulas to solve real-world financial problems. Through hands-on exercises, students learn to build financial models for accounting statements, ratio analysis, investment decisions, and business planning.

**Prerequisite:**

- Basic knowledge of accounting concepts and familiarity with fundamental computer operations and spreadsheet usage.

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

**Course Learning Outcomes (CLOs)**

| <b>CLO No</b> | <b>Course Learning Outcome</b>                                                                                                                                 | <b>Bloom's Level</b> |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CLO1</b>   | Recall basic Excel features, financial functions, and terminology used in financial modeling and spreadsheet analysis.                                         | <b>K1</b>            |
| <b>CLO2</b>   | Explain the purpose and working of advanced Excel tools such as Pivot Tables, lookup functions, macros, and financial formulas used in financial analysis.     | <b>K2</b>            |
| <b>CLO3</b>   | Apply advanced Excel functions and data analysis tools to perform financial calculations such as ratio analysis, break-even analysis, and time value of money. | <b>K3</b>            |
| <b>CLO4</b>   | Analyze financial data using Excel techniques including trend analysis, pivot tables, scenario analysis, and financial modeling tools.                         | <b>K4</b>            |
| <b>CLO5</b>   | Evaluate financial performance and decision alternatives using Excel-based models such as capital structure, leverage analysis, and costing models.            | <b>K5</b>            |
| <b>CLO6</b>   | Design spreadsheet-based financial models and templates for financial statements, investment evaluation, and business decision-making.                         | <b>K6</b>            |

|                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create |
|--------------------------------------------------------------------------------------------------------------------------------|

**Unit-wise CLO Mapping**

| <b>Program</b> | <b>Course Learning Outcome</b>                                                                                                                                                                                                                                                                                                                                                                | <b>Bloom's Level</b>          |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Program 1      | Calculation of total, average of semester marks using auto sum                                                                                                                                                                                                                                                                                                                                | CLO1, CLO2                    |
| Program 2      | Calculation of Mean, Median, Mode, Standard Deviation and Correlation                                                                                                                                                                                                                                                                                                                         | CLO1, CLO2                    |
| Program 3      | Formatting, editing excel worksheet and copying the contents to different sheets<br>a. Change font as bold, Arrange the alignment as center, Rename the sheet, insert a new sheet, move a sheet.<br>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. | CLO1, CLO2, CLO3              |
| Program 4      | Preparation of Diagram and graphs and Break-even chart                                                                                                                                                                                                                                                                                                                                        | CLO3, CLO4,                   |
| Program 5      | Creating Pivot Table to analyses sales report using Advance Filter with Multi Criteria                                                                                                                                                                                                                                                                                                        | CLO3, CLO4, CLO5,             |
| Program 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                                                                                                       | CLO3, CLO4, CLO5              |
| Program 7      | Data tables, costing and pricing analysis, What-if analysis using Goal Seek and Scenario Manager for financial decision analysis                                                                                                                                                                                                                                                              | CLO4, CLO5, CLO6              |
| Program 8      | Final Accounts                                                                                                                                                                                                                                                                                                                                                                                | CLO3, CLO4, CLO5,             |
| Program 9      | Ratio Analysis                                                                                                                                                                                                                                                                                                                                                                                | CLO3, CLO4, CLO5, CLO6        |
| Program 10     | Preparation of Income Statement                                                                                                                                                                                                                                                                                                                                                               | CLO3, CLO4, CLO5,             |
| Program 11     | Time Value of Money                                                                                                                                                                                                                                                                                                                                                                           | CLO1, CLO2, CLO3, CLO4, CLO5, |
| Program 12     | Designing Capital Structure                                                                                                                                                                                                                                                                                                                                                                   | CLO3, CLO4, CLO5, CLO6        |
| Program 13     | Inventory Management                                                                                                                                                                                                                                                                                                                                                                          | CLO3, CLO4, CLO5              |



|            |                      |                        |
|------------|----------------------|------------------------|
| Program 14 | Cash Flow Estimation | CLO3, CLO4, CLO5, CLO6 |
| Program 15 | Leverage Analysis    |                        |

**Alignment of CLO with PLO**

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

| CLO \ PLO | PLO1 | PL O2 | PL O3 | PL O4 | PL O5 | PLO6 | PL O7 | PL O8 | PL O9 | PL O10 | PL O11 | PL O12 |
|-----------|------|-------|-------|-------|-------|------|-------|-------|-------|--------|--------|--------|
| CLO1      | 2    | 1     | 1     | 1     | 1     | 3    | 1     | 1     | 1     | 1      | 1      | 1      |
| CLO2      | 2    | 2     | 1     | 1     | 1     | 3    | 1     | 1     | 1     | 1      | 1      | 1      |
| CLO3      | 2    | 3     | 2     | 1     | 1     | 3    | 1     | 1     | 2     | 1      | 1      | 1      |
| CLO4      | 1    | 3     | 3     | 1     | 1     | 2    | 1     | 1     | 2     | 1      | 1      | 1      |
| CLO5      | 2    | 3     | 3     | 1     | 1     | 2    | 1     | 1     | 2     | 1      | 1      | 1      |
| CLO6      | 2    | 2     | 3     | 1     | 2     | 3    | 1     | –     | 1     | 2      | 1      | 1      |

**Financial Modeling using Advanced Excel Practical (FT26CP1)****Advance Excel:**

- Calculation of total, average of semester marks using auto sum.
- Calculation of Mean, Median, Mode, Standard Deviation and Correlation
- Formatting, editing excel worksheet and copying the contents to different sheets.
  - Change font as bold, Arrange the alignment as center, Rename the sheet, insert a new sheet, move a sheet.
  - 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.
- Preparation of Diagram and graphs and Break-even chart
- Creating Pivot Table to analyses sales report using Advance Filter with Multi Criteria
- 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
- 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 & Teaching–Learning Strategies

|                                     |                                                                                |
|-------------------------------------|--------------------------------------------------------------------------------|
| <b>Course Code &amp; Title</b>      | <b>FT26CP1, Practical I: Financial Modeling using Advanced Excel Practical</b> |
| <b>Course Designers</b>             | Dr. B. Thulasi Priya and Dr.M. Rajarajeswari                                   |
| <b>Teaching–Learning Strategies</b> | Participatory Learning : 60 %                                                  |
|                                     | Experiential Learning : 20 %                                                   |
|                                     | Problem-based Learning : 20 %                                                  |



