



**PSGR  
Krishnammal College for Women**



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

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

**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES  
2022– 2025 BATCH**



### **PROGRAMME LEARNING OUTCOMES (PLO's)**

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

- PLO1:** Indulge in financial service job market, with a variety of organizations including banks, investment and insurance companies.
- PLO2:** Develop their skills for a successful independent financial services consulting.
- PLO3:** Analyze the firm's performance to determine its strengths and weakness, and be able to utilize financial analysis to improve their performance.
- PLO4:** Impart practical exposure on forecasting a firm's financial analysis to improve their performance.
- PLO5:** Apply the financial instruments in managing the risk of investing and hedging activity at individual and corporate level.

### **PROGRAMME SPECIFIC OUTCOME (PSO's)**

The students at the time of graduation will

- PSO1:** To integrate knowledge, skills & attitude that will sustain an environment of Learning and creativity among the students with an assurance for good careers.
- PSO2:** To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.
- PSO3:** To enable them to apply the financial instruments in managing the risk of Investing and hedging activity at the individual and the corporate level.



	VI	NM12GA W	General Awareness		Self - Stu dy	--	--	Onli ne Test	100	--	100	Gr.
	V	21PECM1	Professional English for Commerce and Management	AEC C	3	40	5	2	50	50	100	2
III	I	TAM2203 A / HIN2203A /FRE2203 A	Language Paper III– Tamil Paper III/ Hindi Paper III/ French Paper III	Lang	4	58	2	3	50	50	100	3
	II	ENG2203A	English Paper III	Eng	4	58	2	3	50	50	100	3
	III	CM22C05	Corporate Accounting I	CC	4	58	2	3	50	50	100	3
	III	CM22C06	Company Law	CC	4	58	2	3	50	50	100	3
	III	FS22C07	Financial Services and Fintech	CC	4	58	2	3	50	50	100	3
	III	FS22A01 FS22A02	<b>Allied</b> 1. Foreign Exchange Market 2. Business Economics	GE	5	73	2	3	50	50	100	4
	III	AM22SBP 1	<b>SBS I</b> – Data Analysis Using Excel and Financial Modeling	SEC	3	41	4	-	100	-	100	3
	IV	NM22EVS	<b>Foundation Course-II</b> (Environmental Studies)*	SS	-	-	-	-	100	-	100	Gr
	IV	NM22UHR	<b>Foundation Course- III</b> (Universal Human Values and Human Rights)	AEC	2	30	-	-	100	-	100	2
	IV		Job Oriented Course	-	60	-	-	-	-	-	-	Gr.
IV	I	TAM2204 A HIN2204A/ FRE2204A	Language – Paper IV Tamil Paper IV / Hindi Paper IV/ French Paper IV	Lang	4	58	2	3	50	50	100	3
	II	ENG2204A	English Paper IV	Eng	4	58	2	3	50	50	100	3
	III	CM22C08	Corporate Accounting – II	CC	4	58	2	3	50	50	100	3
	III	CM22C09	Business Finance	CC	4	58	2	3	50	50	100	3
	III	CM22C10	Business Law	CC	4	58	2	3	50	50	100	3
	III	FS22A03 FS22A04	<b>Allied</b> Derivatives Markets/ Business Environment	GE	5	73	2	3	50	50	100	4
III/ IV	AM22SBP 1/ FS21SBCE	<b>SBS I-</b> Data Analysis using Excel and Financial Modeling <b>Coursera</b> –Machine Learning for Trading	SEC	3	41/ 45	4/ -	-	100	-	100	3	

IV	IV	NM22DTG	<b>Foundation Course-IV</b> Design Thinking Finishing School Part A	AEC	2	30	-	-	100	-	100	2	
IV	V	COCOACT	<b>Extension Activities</b> NSS / NCC/YR /Sports & Games/Eco Watch/YiNET/ Rotaract		-	-	-	-	100	-	100	1	
			Community Oriented Service		-	-	-	-	-	-	-	Gr.	
V	III	CM21C11	Management Accounting	CC	5	73	2	3	50	50	100	4	
		CM21C12	Direct Taxation	CC	6	88	2	3	50	50	100	4	
		FS21C13	Banking Law & Operations	CC	5	73	2	3	50	50	100	4	
		CM22E01	<b>Elective I</b> Financial Markets and Services										
		AM22E02 CM22E03	Research Methodology Performance Management	DSE	5	73	2	3	50	50	100	4	
		AM21SBP 2	<b>SBS II-</b> Data Analysis using R Programming	SEC	3	41	4	-	100	-	100	3	
		FS21PROJ	Project Viva Voce	DSE	4	-	-	-	50	50	100	5	
	FS20AC1 FS20AC3	<b>Advanced Learners Course#</b> Customer Relationship Management Introduction to International Business	ACC	-	-	-	-	25	75	100	5*		
	IV	NM21CS1	Cyber Security	AEC C	2	30	-	-	100	-	100	Gr.	
	FS22INST	Fieldwork/Internship	DSE	-	-	-	-	100	--	100	2		
I-V	VI	FS22COM	Comprehensive Examination	GC	-	-	-	-	-	100	100	Gr	
		16BONL1 16BONL2	Online Course I Online Course II	ACC	-	-	-	-	-	-	-	-	
		COM15SE R	Community Services 30Hrs	-	-	-	-	-	-	-	-	-	
VI	III	CM21C14	Cost Accounting	CC	6	88	2	3	50	50	100	4	
	III	FS22C15	Security Analysis and Portfolio Management	CC	6	88	2	3	50	50	100	4	
	III	FS21C16	Marketing for Financial Services	CC	5	73	2	3	50	50	100	4	
	III	FS21C17	Mutual Fund Management	CC	5	73	2	3	50	50	100	4	
	III	CM21C16/ BP22E02 CM22E04	Business Taxation Investment Banking and Operations	DSE	5	73	2	3	50	50	100	4	
		FS22E01	Strategic Management										
	III	CM21SBP3	Python for Accounting	SEC	3	43	2	-	100	-	100	3	

	<b>III</b>	FS19AC4/ FS20AC5	ALC-Business Communication/ Principles of Auditing	ACC	S S	--	--	3	25	75	100	5*
	<b>VI</b>	16BONL 1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-
			<b>Total Semester I - VI</b>								<b>48 00</b>	<b>14 0</b>

CC–Core Courses

CA –Continuous Assessment

GE–Generic Elective

ESE-End Semester Examination

AEC–Ability Enhancement Course

SEC–Skill Enhancing Course

AECC–Ability Enhancement Compulsory Course

DSE – Discipline Specific Elective

ACC – Additional Credit Course

GC-General Courses

# - Self study

Gr- Grade

\*Credits applicable to the candidates who take up the Advanced Learners course examination

### **Examination System**

#### **CA pattern for 22-23 Batch**

#### **Theory - II & III Year UG / PG**

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

#### **CA Question Paper Pattern and distribution of marks Core and Allied - (First 3 Units)**

#### **Question from each unit comprising of**

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

#### **ESE Question Paper Pattern**

#### **Core and Allied courses 5 x 20 = 100 Marks**

#### **Question from each unit comprising of**

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

One question with a weightage of 12 Marks (Internal Choice at the same CLO level) :12x5=60

**Total :100 Marks**

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

*Question from each unit comprising of*

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

One question with a weightage of 6 Marks : 6 x 5 =30

One question with a weightage of 12 Marks (Internal Choice at the same CLO level) :12x5=60

**Total : 100 Marks**

#### **Part IV**

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

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**MAPPING OF PLOs WITH CLOs**

COURS E	PROGRAMME LEARNING OUTCOMES					
	PLO1	PLO2	PLO3	PLO4	PLO5	
<b>COURSE – CM22C01</b>						
CLO1	S	M	S	M	S	
CLO2	S	M	S	M	M	
CLO3	S	M	M	M	M	
CLO4	S	M	S	M	S	
<b>COURSE – CM22C02</b>						
CLO1	S	S	M	M	S	
CLO2	S	S	M	S	M	
CLO3	S	S	S	M	S	
CLO4	S	S	M	M	S	
<b>COURSE – CM22C03</b>						
CLO1	S	S	M	M	S	
CLO2	S	S	M	M	S	
CLO3	S	S	S	S	M	
CLO4	S	S	S	S	M	
<b>COURSE – CM22C04</b>						
CLO1	S	S	S	S	S	
CLO2	S	S	S	S	S	
CLO3	S	S	S	M	S	
CLO4	S	S	M	S	S	
<b>COURSE - 21PECM1</b>						
CLO1	L	M	S	S	S	
CLO2	L	L	S	M	M	
CLO3	M	L	M	L	M	
CLO4	L	M	M	L	M	
CLO5	L	M	M	M	M	
<b>COURSE – CM22C05</b>						
CLO1	S	M	S	M	S	-
CLO2	S	M	M	M	S	-
CLO3	M	M	S	S	S	-
CLO4	S	M	S	S	S	-
<b>COURSE – CM22C06</b>						
CLO1	S	S	M	M	M	-
CLO2	S	S	S	S	S	-
CLO3	S	S	M	S	S	-
CLO4	S	S	S	S	S	-
<b>COURSE – FS22C07</b>						
CLO1	S	L	M	S	S	-
CLO2	S	M	M	S	S	-
CLO3	S	M	M	M	S	-
CLO4	M	S	L	S	M	-
<b>COURSE – FS22A01</b>						
CLO1	S	L	S	S	M	-
CLO2	S	S	M	M	S	-
CLO3	S	M	M	S	S	-
CLO4	S	S	S	S	S	-
<b>COURSE – FS22A02</b>						
CLO1	S	S	M	M	M	-



<b>CLO2</b>	M	S	L	S	S	-
<b>CLO3</b>	M	M	S	M	S	-
<b>CLO4</b>	L	M	S	S	S	-
<b>COURSE – AM22SBP1</b>						
<b>CLO1</b>	L	S	M	S	L	L
<b>CLO2</b>	S	M	S	S	S	L
<b>CLO3</b>	L	S	S	S	M	M
<b>CLO4</b>	L	M	S	M	M	L
<b>COURSE –CM21C11</b>						
<b>CLO1</b>	S	S	S	M	S	
<b>CLO2</b>	S	S	M	S	S	
<b>CLO3</b>	S	M	S	M	S	
<b>CLO4</b>	M	S	S	S	M	
<b>COURSE –CM21C12</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	S	M	
<b>CLO3</b>	S	S	S	S	M	
<b>CLO4</b>	S	S	S	M	M	
<b>COURSE – FS21C13</b>						
<b>CLO1</b>	S	M	S	L	S	
<b>CLO2</b>	S	M	M	L	M	
<b>CLO3</b>	M	L	S	S	S	
<b>CLO4</b>	S	S	S	S	S	
<b>COURSE –CM22E01</b>						
<b>CLO1</b>	S	S	M	L	S	
<b>CLO2</b>	S	S	M	S	M	
<b>CLO3</b>	S	S	S	M	S	
<b>CLO4</b>	S	S	S	M	S	
<b>COURSE – AM22E02</b>						
<b>CLO1</b>	S	S	M	S	M	
<b>CLO2</b>	S	M	S	M	S	
<b>CLO3</b>	M	S	S	S	S	
<b>CLO4</b>	S	S	M	S	M	
<b>COURSE –CM22E03</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	S	M	
<b>CLO3</b>	S	S	S	S	M	
<b>CLO4</b>	S	S	S	S	M	
<b>COURSE – AM21SBP2</b>						
<b>CLO1</b>	L	S	S	M	S	S
<b>CLO2</b>	L	S	S	S	S	S
<b>CLO3</b>	L	S	S	M	S	S
<b>CLO4</b>	L	S	S	M	S	S
<b>COURSE – CM21C14</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	M	S	
<b>CLO3</b>	S	S	M	S	S	
<b>CLO4</b>	S	M	S	S	S	
<b>COURSE – FS22C15</b>						
<b>CLO1</b>	S	M	S	S	S	
<b>CLO2</b>	M	L	S	S	M	
<b>CLO3</b>	S	M	S	M	S	
<b>CLO4</b>	M	S	S	S	M	

<b>COURSE – FS21C16</b>						
<b>CLO1</b>	S	M	M	S	S	
<b>CLO2</b>	S	M	S	M	M	
<b>CLO3</b>	M	S	S	S	S	
<b>CLO4</b>	S	S	S	M	S	
<b>COURSE – FS21C17</b>						
<b>CLO1</b>	S	M	M	S	S	
<b>CLO2</b>	S	S	S	S	M	
<b>CLO3</b>	S	M	S	L	S	
<b>CLO4</b>	S	S	S	S	S	
<b>COURSE – CM21C16/BP22E02</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	S	S	
<b>CLO3</b>	S	S	S	S	S	
<b>CLO4</b>	S	S	S	S	M	
<b>COURSE – CM22E04</b>						
<b>CLO1</b>	S	S	S	M	S	
<b>CLO2</b>	S	S	S	M	S	
<b>CLO3</b>	S	S	S	M	S	
<b>CLO4</b>	S	S	S	M	S	
<b>COURSE – FS22E01</b>						
<b>CLO1</b>	S	S	S	M	L	
<b>CLO2</b>	S	M	S	M	L	
<b>CLO3</b>	M	M	S	M	M	
<b>CLO4</b>	S	S	S	S	S	
<b>COURSE – CM21SBP3</b>						
<b>CLO1</b>	S	S	S	S	S	
<b>CLO2</b>	S	S	S	S	M	
<b>CLO3</b>	S	S	S	S	M	
<b>CLO4</b>	S	S	S	S	M	

## SEMESTER –I

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C01	PRINCIPLES OF ACCOUNTING	Theory	71	4	-	4

### Preamble

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

### Prerequisite

- Basic Knowledge in Financial Statements

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hrs)

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

#### Unit II (14 Hrs)

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

#### Unit III (15 Hrs)

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

#### Unit IV (14Hrs)

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

#### Unit V(14 Hrs)

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

### Text Book

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

### Reference Books

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

3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016
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### Skill Components

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

### Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C02	MODERN MARKETING	Theory	71	4	-	4

### Preamble

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

### Prerequisite

- Basic Knowledge in commerce

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### SYLLABUS

#### Unit I (15 Hrs)

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

- Standardization and Grading - AGMARK-BIS/ISI
- Marketing Finance

### Unit II (14Hrs)

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

### Unit III (14 Hrs)

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

### Unit IV (14 Hrs)

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

### Unit V (14Hrs)

Social responsibility in marketing - Ethics in Marketing. Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0- – Impact of Industry on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

#### Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy. B	Modern marketing (Principlesand Practices)	S.Chand &Co	2019 reprint
2.	P. Kaliraj & T.Devi	Higher Education for Industry 4.0 and Transformation to Education5.0		

#### Reference Books

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

#### Skill Components:

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

#### Course Designers

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

## FOUNDATION COURSE

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

### Unit 1:(5hrs)

#### **Nature of Entrepreneurship:**

(3hrs)

Meaning–Need for Entrepreneurship–Qualities of Successful Entrepreneurs–  
Myths of Entrepreneurship

**Activity:** Assignment, Discussion

(2hrs)

### Unit 2:(6hrs)

#### **Role of Entrepreneurs**

(4hrs)

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

(2hrs)

### Unit 3:(6hrs)

#### **Formulation of Business Idea:**

(4hrs)

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

**Activity:** Business Idea Pitch

(2hrs)

### Unit 4:(6hrs)

#### **Business Planning:**

(4hrs)

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

**Activity:** Schemes available for Entrepreneurs

(2hrs)

### Unit 5:(7hrs)

(7hrs)

#### **Project:**

**Interface with Successful Entrepreneurs** 4 hrs **Business Plan Presentation** –3 hrs

### **Reference Books**

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

## SEMESTER –II

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

### **Preamble**

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

### **Prerequisite**

Basic Knowledge in accountancy

### **Course Learning Outcomes**

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

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

#### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

#### Syllabus

##### Unit I (16 Hrs)

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

##### Unit II (13 Hrs)

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

##### Unit III (14 Hrs)

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

##### Unit IV (14 Hrs)

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

##### Unit V (14 Hrs)

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

#### Text Book

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

#### Reference Books

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

#### Skill Components

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

## Course Designers

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

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

## Preamble

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

## Prerequisite

- Basic Knowledge on Business Management

## Course Learning Outcomes

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

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

## Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (14 Hours)

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

### Unit II (14 Hrs)

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

### Unit III (15 Hrs)

**Organization:** Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization.

**Departmentation:** Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study



**Unit IV (14 Hrs)**

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

**Unit V (14 Hrs)**

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

**Text Books**

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

**Reference Books**

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

**Skill Components**

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

**Course Designers:**

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	THEORY	40	5	--	2

**Objectives**

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

situation.

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

### Mapping with Programme Learning Outcomes

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

S- Strong; M- Medium; L- Low

### Syllabus

#### UNIT 1: COMMUNICATION (8 Hours)

**Listening:** Listening to audio text and answering question  
Listening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a storywith pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 2: DESCRIPTION (8 Hours)

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

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

#### UNIT 3: NEGOTIATION STRATEGIES (8 Hours)

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

**Reading:** Longer Reading text.

**Writing:** Essaywriting (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 4: PRESENTATION SKILLS (8 Hours)

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing

Recommendations

InterpretingVisuals

inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

## UNIT 5: CRITICAL THINKING SKILLS (8 Hours)

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading :** Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

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

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### Textbook

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1	Tamil Nadu State Council for Higher Education (TANSCH)	English for Commerce And Management Semester 1	--	--

### Reference Books

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

## SEMESTER –III

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C05	CORPORATE ACCOUNTING I	Theory	58	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge in Company Accounts

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1

<b>CLO2</b>	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	<b>K2</b>
<b>CLO3</b>	Apply the accounting concepts of company accounts as per the revised Schedule	<b>K3</b>
<b>CLO4</b>	Analyse the procedures and the essentials for different business operation for different business entity	<b>K4</b>

#### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

#### Syllabus

##### Unit I (12 Hrs)

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

##### Unit II (12 Hrs)

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

##### Unit III (12 Hrs)

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

##### Unit IV (11 Hrs)

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

##### Unit V (11 Hrs)

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

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

**Distribution of Marks: Theory 20% Problem 80%**

#### Text Book

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

#### Reference Books

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

#### Skill Component

- Estimate the market value of rights/bonus issue of a company's share listed in stock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report

## Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22C06	COMPANY LAW	Theory	58	2	-	3
<b>Preamble</b>						

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

## Prerequisite

- Basic Knowledge on Joint Stock Companies.

## Course Outcomes

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

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

## Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (12 Hrs)

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

### Unit II (12 Hrs)

**\*Share – Prospectus- Contents. Directors - \*DIN requirement - Types of Directors\*** - Appointment/ Reappointment – Disqualifications - Vacation of Office – Retirement - Resignation and Removal and **\*Duties of Directors - Rights of Directors - Director’s KYC\***. **Unit III (11 Hrs)**

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

### Unit IV (12 Hrs)

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

### Unit V (11 Hrs)

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

#### Text books

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

#### Reference Books

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

#### Skill Component

Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.

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

#### Course Designers

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

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

#### Preamble

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

#### Prerequisite

- Basic knowledge on financial instruments

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the basics of various financial services sector concepts and financing methodologies.	K1
CLO2	Understand the classification of the various banking services and the technical evolution in financial sector.	K2

<b>CLO3</b>	Apply the process of banking, merchandising and leasing services in the digital platforms.	K3
<b>CLO4</b>	Analyse the concepts of financial services and identify the opportunities in investment and evolution of banking sectors application of digitalisation.	K4

### Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (11 Hrs)

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

#### UNIT II (12 Hrs)

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

#### UNIT III (12 Hrs)

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

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

#### UNIT IV (12Hrs)

**\*Introduction to Fin Tech-Recent developments-Major areas in FinTech\***, Future prospects and potential issues with Fin Tech – **\*Fin Tech Evolution in Banks: Digital payments- payment gateways\*** , bill payment services, money transfer services -Crowd funding-Use of Crowd funding.- Big Data Analytics -Artificial Intelligence and Machine Learning applications in the BFSI sector. Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

#### UNIT V (11 Hrs)

Recent trends in Indian currency: **\*Digital Currencies\*** - Fundamentals of digital currencies- Crypto currency Technologies and Block chain - **\*Bit coin and its significance\*** - Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments\*- Security and regulatory issues in Fintech.

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

No	Author Name	Title of the Book	Publisher	Year and Edition
1	E.Gordon, K.Natarajan	Financial Markets and Services	Himalaya publishing House	11 <sup>th</sup> Edition,2018

### Reference Books

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

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

### Skill Components

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

### Course Designers

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

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

### Preamble

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

### Prerequisite

- Basic knowledge on stock market

### Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Outline the structure of the global foreign exchange market, the principal participants, and the future direction of product delivery.	K1



<b>CLO2</b>	Compare the difference between the use of foreign exchange risk management techniques for foreign exchange exposures for corporations and banks.	K2
<b>CLO3</b>	Demonstrate the applications of foreign currency options.	K3
<b>CLO4</b>	Critically appraise topical issues in foreign exchange market such As currency crises, the impact of foreign direct and portfolio investment, and the European Monetary Union;	K4

#### Mapping with Programme Learning Outcome

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

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

#### Syllabus

##### UNIT I (14 Hrs)

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

##### UNIT II (15 Hrs)

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

##### UNIT III (15 Hrs)

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

##### UNIT IV (14 Hrs)

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

##### UNIT V (15 Hrs)

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

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

#### Text Book

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

#### Reference Books

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

#### Skill Components

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

## Course Designer

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

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

## Preamble

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

## Prerequisite

- Basic knowledge on economics

## Course Learning Outcomes

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

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

## Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I(15 hrs)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition – Scope and Importance of Business Economics.

**\*Concepts: Production Possibility frontiers – Opportunity Cost\*** Incremental and Marginal Concepts – Time and Discounting Principles – **\*Concept of Efficiency\***

### UNIT II (15 hrs)

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

### UNIT III (14 hrs)

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

#### UNIT IV (15hrs)

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

**\*Quantity theory of money\***.

#### UNIT V (14hrs)

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

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

#### Text Books

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

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

#### Skill Component

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

#### Course Designers:

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

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

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
AM22SBP1	SBS-PRACTICAL I – DATA ANALYSIS USING EXCEL AND FINANCIAL MODELLING	SBS - Practical	-	4	41	3

**Preamble**

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

**Prerequisite**

- Basic knowledge of Computer and Excel

**Course Learning Outcomes**

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

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

**Mapping with Programme Learning Outcomes**

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

S-Strong; M-Medium; L-Low

**Syllabus**

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

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

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

### **Pedagogy**

Demonstration, System, Hands on Training

### **Course Designers**

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

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

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

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

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

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

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

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

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

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

**Harmony in the Human Being:** Understanding the Human Being as Co-existence of Self (T) and Body, Discriminating between the Needs of the Self and the Body, The BodyasanInstrumentofT,UnderstandHarmonyintheSelf(T),HarmonyoftheSelf(T)withtheBody.

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

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

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

Influence of universal human values on holistic wellbeing – Definition of well-being (state of being comfortable, healthy, happy and equanimity)- Types of Well Being: Hedonic (Subjective) and Eudaimonic (Psychological) -8 Pillars of Holistic Wellness- (Physical, Emotional, Social, Spiritual, Intellectual, Occupational, Financial, Environment) –Resilience: Meaning and definition of Resilience-Learning from setbacks, well-being and resilience.

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

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

#### REFERENCES

1. Choudhary, T., & Madnawat, A. (2017). Spirituality and compassionateloiveinpsychiatristsandpsychiatric-socialworkers. *Indian Journal of Positive Psychology*, 8(1), 79. Fisher, J. (2011).
2. Narayan, R.S., A Text Book on Professional Ethics and Human Values, New Age International Publishers, New Age International (P) Ltd, New Delhi, 2006.
3. Norman, R., the Moral Philosophy- An Introduction to Ethics, Oxford University Press, Oxford, 1998.
4. Nicotera, N., & Laser-Maira, J.A. (2017). *Innovative Skills to Support Well-Being and Resiliency in Youth*. Oxford University Press.

5. **Pradeep Kumar, Raman Charla**, Human Values & Professional Ethics, Paramount PublishingHouse,Hyderabad,2013.
6. **Susairathinam,A.A.(2020)**.LivedexperiencesofseparatedwomeninTamilNadu,India:Psychologicalwell-being.*IndianJournalofPositivePsychology*,11(2),93–104.

### SEMESTER –IV

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

#### Preamble

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

#### Prerequisite

- Basic Knowledge in Company Accounts

#### Course Learning Outcomes

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

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

#### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

#### Syllabus

##### UNIT I (13 Hrs)

**\*Accounting for Amalgamation and Absorption as per Accounting Standard**

**14:Meaning – Calculation of Purchase Consideration under different methods\*** – Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

##### UNIT II (10 Hrs)

Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill\* – **Methods of Valuation – Average Profit Method – Super Profit Method – Capitalization Method.** Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value

##### UNIT III (13 Hrs)

**\*Accounts of Banking Companies. -Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet\*–**

Items requiring Special Attention in Preparation of Final Accounts- Classification of Bank Advances - Non Performing Assets.

#### UNIT IV (12 Hrs)

\*Accounts of Insurance Companies: Types of Insurance – Life Insurance – **Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.**

#### UNIT V (10 Hrs)

**Liquidation of Companies : Types of Liquidation** \*– Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

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

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

#### Text Book

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

#### Books for Reference:

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

#### Skill Components

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

#### Pedagogy:

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

#### Course Designers

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



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

### Preamble

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

### Prerequisite

- No prerequisite required

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (12 Hrs)

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

#### UNIT II (11 Hrs)

Capital Budgeting – Meaning– **Importance**– Methods of Capital Budgeting. Cost of Capital – Meaning – **Significance – Classification of Cost**–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

#### UNIT III (11Hrs)

Capital Structure–Importance – **Theories of Capital Structure : Net Income Approach - Net Operating Income Approach - Traditional Approach and Modigliani and Miller Approach.** Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage

#### UNIT IV (12 Hrs)

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

#### UNIT V (12 Hrs)

Dividend Policy – Determinants of Dividend Policy – **Types of Dividend Policy** – **Advantages and Disadvantages of Stable Dividend Policy** – **Theory of Relevance and Irrelevance.**

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

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

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

#### Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1	Ravi. M. Kishore	Financial Management – Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 <sup>th</sup> Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

#### Skill Components

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

#### Pedagogy

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

#### Course Designers

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

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

#### Preamble

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

#### Prerequisite

- Basic Knowledge on Indian contract Act

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2

<b>CLO3</b>	Examine the rules regarding the administration of agreements relating to the business activities	K3
<b>CLO4</b>	Apply the various principles of contracts and interpret the legal issues	K4

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

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

#### Unit II (11 Hrs)

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

#### Unit III (12 Hrs)

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

#### Unit IV (12 Hrs)

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

#### Unit V (17 Hrs)

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

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

#### Text Book

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

#### Books for Reference:

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

#### Skill Components

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

#### Pedagogy

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

## Course Designers

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

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

## Preamble

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

## Prerequisite

- Basic knowledge on stock market

## Course Learning Outcomes

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

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

## Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

## Syllabus

### UNIT I (DL 15 Hrs)

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

### UNIT II (DL 14 Hrs)

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

### UNIT III (DL 15 Hrs)

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

### UNIT IV (DL 15 Hrs)

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

### UNIT V (DL 14 Hrs)

Commodities as an investment class-**Investing commodities**- **commodity indices**- risks and

challenges –variety in commodity markets –derivatives disasters.

### Self-Study

Highlighted Content offered in Blended Mode (Link Provided)

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

Reference Books				
S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Hamon.J.D	Advanced Commodity Trading Techniques	Windsor books	8 <sup>TH</sup> Edition,2011
2	Nick Battley	Introduction to Commodity Futures	Irwin	2 <sup>nd</sup> Edition2016
3	Niti Nandining Chatnani	Commodity Markets	Mc Graw Hill Pvt. Ltd	1 <sup>st</sup> Edition,2011
4	Parameshwaran.R	Futures and options	Mc Graw Hill Pvt. Ltd	5 <sup>th</sup> edition2016
5	Wolk book	NCFM Commodity Derivatives Module		

### Skill Components

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

### Pedagogy

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

### Course Designers

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

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

### Preamble

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

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Outline various components and different polices of Business Environment.	K1
CLO2	Recognize and explain the impact of Socio - cultural environment and Indian consumerism on business activities.	K2

<b>CLO3</b>	Develop the Industrial Relations and analyzing the problems of trade unionism in India.	K3
<b>CLO4</b>	Apply the knowledge Fiscal and Monetary policies to analyze the current situations and take prudent decisions	K4

### Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (15 Hrs)

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

#### UNIT II (15 Hrs)

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

#### UNIT III (15 Hrs)

Government initiatives for Business – **MSME** – RSBDC (Rural Small Business Development Centre – NSIC WASME (**World Association for Small and Medium Enterprise**)). Social Environment - Socio-cultural environment: **Critical elements of socio cultural environment**: emerging rural sector in India: consumerism in India. Social responsibility of business; social audit - **corporate governance**.

#### UNIT IV (14 Hrs)

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

#### UNIT V (14 Hrs)

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

#### Self-Study

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

### Text Book

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

### Reference Books

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

### Skill Component

- Identify and evaluate the complexities of business environment and their impact on the business.

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

### Pedagogy

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

### Course Designers

1. Ms.A.Divya, Assistant Professor
2. Ms.K.Janci Jenitha, Assistant Professor.

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

### Preamble

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

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

### Syllabus

#### UNIT – 1 (6 Hours)

**Design Thinking Overview:** Introduction to Design Thinking and Design Research

Strategies -Design Thinking Skills

#### UNIT – II (6Hours)

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

#### UNIT – III (6 Hours)

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

#### UNIT – IV (6 Hours)

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

#### UNIT – V (6 Hours)

**Prototype:** Definition - Prototype Alternate Solutions - Test the Solutions - Visualization -Story

Telling - Cautions and Pitfalls - Best Practices

**Text Book**

S.No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	ChristianMueller-Roterberg	Handbook of Design Thinking Tips& Tools for how to design thinking	Amazon Kindle Version	2018
2	Gavin AmbrosePaul Harris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastavaand Vijay Kumar	A Text Book of DESIGN THINKING	Vayu EducationofIndia	2022

**SEMESTER-V**

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

**Preamble**

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

**Prerequisite**

- Basic Knowledge in Financial Statements

**Course Learning Outcomes**

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

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

**Mapping with Programme Learning Outcomes**

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

S- Strong; M-Medium

**Syllabus**

**Unit I (15 Hrs)**

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

**Unit II (15 Hrs)**

**\*Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios –**



**Classification of Ratios\*** -Analysis of Short Term Financial Position - Analysis of Long Term Financial Position -Profitability Ratios– Leverage Ratios.

### Unit III (14 Hrs)

**\*Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement \*** - Statement / Schedule of Changes in Working Capital- Funds from Operation -Statement of Sources and Application of Funds.

**\*Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement-\***Preparation of Cash Flow Statement Using Direct and Indirect methods - Accounting Standard AS 3

### Unit IV (15 Hrs)

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

### Unit V (14 Hrs)

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

**Distribution of Marks - Theory 20% and Problems 80%**

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

#### Text Book

S.No	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.GuptaNeeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IV edition

#### Books for Reference:

S.No	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 <sup>st</sup> Edition
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

#### Pedagogy

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

#### Skill Component

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

#### Course Designers

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

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

#### Preamble

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

#### Prerequisite

No prerequisite Knowledge required

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1
CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

#### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

#### Syllabus

##### Unit I (DL 18 Hrs)

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

##### Unit II (DL 18 Hrs)

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

##### Unit III (DL 18 Hrs)

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

##### Unit IV (DL 17 Hrs)

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

##### Unit V (DL 17 Hrs)

Permissible deductions from gross total income : **\*Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGA, 80GGB,**

**80GGC, 80JJA, 80QQB, 80RRB, 80U\*** – Set off and Carry Forward Set off losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

**Distribution of Marks - Theory 20% and Problems 80%**

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

**Text Book**

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

**Reference Books**

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

**Pedagogy**

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

**Skill Component**

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

**Course Designers**

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

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
FS21C13	BANKING LAW AND OPERATIONS	Theory	73	2	-	4

**Preamble**

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

**Prerequisite**

- Basic knowledge on banking process.

**Course Learning Outcomes**

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

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

**Mapping with Programme Learning Outcome**

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

S-Strong; M-Medium; L-Low

**Syllabus**

**UNIT I (14 Hrs)**

Banker and Customer: Origin of banking – Banker – Customer – The Relationship

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

**UNIT II (14 Hrs)**

**\*Deposits: General precautions for Opening Account – Current Deposit Account\*** –Fixed Deposit Account–Saving Deposit Account–Insurance Linked Savings Bank deposit–Recurring Deposit– **\*Other Deposits. Pass Book:\*** Introduction – Maintenance of a Pass Book – The position in India – Entries Favorable to the customer – Entries favorable to the Banker. KYC (Know Your Customer) policy- meaning-element.

**UNIT III (15 Hrs)**

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

**UNIT IV (15 Hrs)**

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

**UNIT V (15 Hrs)**

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

**\*Self Study**

**Text Book**

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

**Reference Books**

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

**Skill Components**

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

### Course Designer

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22E01	FINANCIAL MARKET AND SERVICES	Theory	73	2	-	4

### Preamble

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

### Prerequisite

- No prerequisite required

### Course Learning Outcomes

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

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

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

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

#### Unit II (14 Hrs)

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

### Unit III (15 Hrs)

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

### Unit IV (15 Hrs)

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

### Unit V (14 Hrs)

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

### **\*Theory Only**

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

<b>Text Book</b>				
<b>S.No.</b>	<b>Author Name</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2016

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

### **Pedagogy**

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

### Skill Component

- Analyse the Structure of capital markets
- Analyse and Evaluate the components of Equity capital
- Collect the components of Bond trade tickets
- Prepare the underlying instruments such as Currency, Credit Default Swaps

### Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AM22E02	RESEARCH METHODOLOGY	Theory	73	2	-	4

### Preamble

- To understand the objectives of Research.
- To know the tests of significance and preparation of report
- To gain a working knowledge in Research methodology

### Prerequisites

- Basic knowledge in Report of research

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1.	To understand the meaning of research and its methods	K1
CLO2.	To determine the Sampling size and methods	K2
CLO3.	To analyze and prepare the report of the research	K3
CLO4.	To interpret the significance of hypothetical measures	K4

### Mapping with Programme Learning Outcomes

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

S- Strong ;M-Medium

### Syllabus

#### UNIT I (DL 14 Hrs)

Introduction Meaning and Definitions of Research, Objectives of Research, Qualities of good researcher –Types of research –Research process- **Research Problem:** Identification and formulation, criteria for good research problem. Research Design-Components of Research Design

#### UNIT–II (DL 15Hrs)

Sampling –**Methods and technique**–Sample size –Sampling error –Steps in sampling - criteria for good sample design - **Types of sample designs** –**Tools of data collection** – Interview schedule–Questionnaire. Interview schedule -Types- Observation, interview and mailed questionnaire. Pilot study and final collection of data-editing-and tabulation of data **UNIT–**

#### III (DL 14Hrs)

Hypothesis:-meaning-sources–Types-Measurement-meaning-need- Errors in measurement-Types of scales - scale construction techniques -Tests of sound measurement Techniques of measurement - scaling Techniques - meaning -Types of scales - scale construction techniques.

#### UNIT–IV (DL 15Hrs)

**Measures of Central tendency and dispersion- Standard deviation–Correlation–**  
Test of significance–**t-Test and F- Test**, test of significance for attributes analysis of variance (ANOVA)–**Chi-square test**. (Simple Problems only)

#### UNIT–V (DL 15Hrs)

Interpretation - meaning - Techniques of interpretation - **Report writing**:- Significance - Report writing:- Steps in report writing - Layout of report - **Types of reports** - Precautions for writing report - Norms for using Tables, charts and diagrams – (Appendix:- norms for using Index and Bibliography)\*

\* **Self Study**

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

Text Book				
S.No	Author name	Title of the book	Publisher	Year and Edition
1	<a href="#">C.R.Kothari,GauravGarg</a>	Research Methodology	New Age International Publishers	2015-4 <sup>th</sup> edition

Reference Books				
S.N	Author/s	Title of the book	Publishers	Year and Edition
1	R.Panneerselvam	Research Methodology	<a href="#">PHI Learning Pvt.Ltd.</a>	2014 2 <sup>nd</sup> ed.
2	<a href="#">Nald Cooper</a>	Business Research Methods	McGraw-Hill Higher Education,2013	12th Edition.2013

Skill Components				
<ul style="list-style-type: none"><li>• To gain research knowledge and application of various research tools and techniques.</li><li>• Helps in enhancement of report writing</li><li>• To improve the methods of research study knowledge</li><li>• Use of various test in research field that implement in the project.</li></ul>				

Course Designers				
1. Ms.K.Jancy Jenitha,Assistant Professor				
2. Ms.A.Divya Assistant Professor				

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM22E03	PERFORMANCE MANAGEMENT	Theory	73	2	-	4

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

Prerequisite				
➤ No prerequisite Knowledge required				

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques of costing in industrial settings	K1
CLO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CLO3	Examine the problems surrounding scarce resource, pricing and	



	make or buy decisions.	<b>K3</b>
<b>CLO4</b>	Apply how scarce resource and pricing relates to the assessment of performance	<b>K4</b>

#### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

#### Syllabus

##### Unit I (14 Hrs)

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

##### Unit II (15 Hrs)

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

##### Unit III (15 Hrs)

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

##### Unit IV (15 Hrs)

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

##### Unit V (14 Hrs)

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

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

#### Text Book:

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

#### Books for References:

S. No	Authors	Title	Publishers	Year and Edition
1	R K Sahu	Performance Management	Excel Books	2007

		System		
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2 <sup>nd</sup> Edition 2016
3	PremChandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

### Pedagogy

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

### Skill Component

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

### Course Designers

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

### ADVANCEDLEARNERS COURSE–SELFSTUDYPAPER

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

### Objectives

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

### Syllabus

#### UNIT I

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

#### UNIT II

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

#### UNIT III

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

#### UNIT IV

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

#### UNITV

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

### Text Book

S.No	Author/s	Title of the book	Publishers	Year and Edition
1	PeeruMohammed. H,Sagadevan.A	Customer Relationship Marketing: A step	Vikas PublishingHouse	Currentrevised edition.

		by step approaches	
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### Reference Books

S. No.	Author/s	Title of the book	Publishers	Year and Edition
1	VenkataRamana. V&Somayajulu.G	CustomerRelationship Management:AkeytoCorporateSuccess	ExcelBooks	CurrentEdition
2.	Dr.ShamsherSingh,	Customer Relationship Management	Himalaya PublishingCompany	1 <sup>st</sup> Edition,2018
3.	Sheth,Parvatiyar, Sha	CustomerRelationshipManagement: EmergingConcepts,	TataMcGrawHillPublishingLtd	LatestEdition

### Course Designers

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

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
FS20AC3	INTRODUCTION TO INTERNATIONAL BUSINESS	Theory	-	-	-	5

### Objectives

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

#### UNIT-I

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

#### UNIT-II

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

#### UNIT-III

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

#### UNIT-IV

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

#### UNIT-V

India- An emerging market- India in Global Trade- Liberalisation and integration with Global Economy.

### Text Book

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

### Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	Charles W L Hill & Arun Kumar Jain	International Business: Competing in the Global market place	McGraw Hill Education India Pvt Ltd	2014
2	C.B.Gupta	International Business	Sultan Chand & Sons.	2014
3	Rakesh Mohan Joshi	International Business	Oxford University press India	2009

#### Course Designers

- Mrs.K.Pavithra, Assistant Professor
- Ms.A.Divya, Assistant Professor

### DATA ANALYSIS R PROGRAMMING SKILL BASED SUBJECT

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

#### Preamble

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

#### Prerequisite

- Basics of programming

#### Course Learning Outcomes

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

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

#### Mapping with Program Learning Outcomes

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

S-Strong M-Medium L-Low

#### Syllabus

- Creation of vector and find Sum, Mean and Product of a vector in R.
- Creation of Matrix and Find Sum, Difference and Product of a Matrix using R program.
- Summary statistics: Mean, Median, Mode, Standard deviation, Frequency test.
- Data in Graphical Representation- Bar Diagram, Multiple and Sub-Divided Bar Chart, Pie Diagram
- Perform One Sample T Test and plot the graph.
- Perform Paired T Test

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

### Course Designers

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

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

### Preamble

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

### Syllabus

### Unit I (6 Hrs)

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

### Unit II (6 Hrs)

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

### Unit III (6 Hrs)

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

### Unit IV (6 Hrs)

**Social Media Security:** Introduction to social network – Types of social media – Social media platform – Hashtag – Viral content – Security issues related to social media. – **Cyber Security tools:** Nmap – Introduction to Nmap – Nmap scan types- Nmap command list.**Digital Transaction:** Introduction to digital payments – Components of digital payments – Modes of digital payments – Banking cards – UPI (Unified Payment Interface) – e- Wallets. (Aligned 90% with UGC)

### Unit V (6 Hrs)

**Digital Devices Security:** End point device and Mobile phone security – Password policy – Security patch management – Data backup – Device security policy – Cyber security best practices. Installation and configuration of Computer Anti-Virus.

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

### Reference books

1. Raef Meeuwisse , Cybersecurity For Beginners, Lulu Publishing Services,2<sup>nd</sup> Edition,2017
2. [Scott Augenbaum, The Secret to Cybersecurity-A Simple Plan to Protect Your Family and Business from Cybercrime , Forefront Books Publisher,2019](#)
3. SumitBelapure and Nina GodBole, Cyber security understanding cyber crimes computer forensics

and Legal perspectives, Wiley India Pvt Ltd, 2011

4. Christopher Hadnagy, Social Engineering: The Science of Human Hacking, Wiley Publisher, 2<sup>nd</sup> Edition, 2018
5. [Pavan Duggal](#), Artificial Intelligence, Cybercrimes & Cyberlaw, 2018
6. Joe Gray, Practical Social Engineering: A Primer for the Ethical Hacker, 2022 Security in the digital age: social media security threads and vulnerabilities by Henry A. Oliver, Create Space Independence publishing

### SEMESTER-VI

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM21C14	COST ACCOUNTING	THEORY	88	2	-	4

#### Preamble

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

#### Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

#### Course Learning Outcomes

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

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

#### Mapping with Programme Learning Outcome

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

S- Strong; M-Medium; L-Low

#### Syllabus

##### Unit I (17 Hrs)

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

##### Unit II (18 Hrs)

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

##### Unit III (18 Hrs)

**Labour** – \*concept and treatment of Idle Time - Control Over Idle Time\* – **Labour Turnover- Methods of wage payment - Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piecerate – Incentive Methods - Halsey & Rowan Plan – Group Incentive Scheme. Unit IV (18 Hrs)**

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

**Unit V (17 Hrs)**

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

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

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

**Text Book**

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

**Books for Reference:**

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

**Pedagogy**

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

**Skill components**

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

**Course Designers**

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS22C15	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	THEORY	88	2	-	4

**Preamble**

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

**Prerequisite**

- Basic knowledge of Security Market

**Course Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the Concepts of Investment programme, Risk and Returns	K1

<b>CLO2</b>	Categorize and correlate various Investment Alternatives	K2			
<b>CLO3</b>	Exemplify and apply the Portfolio Management Techniques	K3			
<b>CLO4</b>	Examine the efficiency of management theories	K4			
<b>Mapping with Programme Learning Outcomes</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	M	S	S	S
<b>CLO2</b>	M	L	S	S	M
<b>CLO3</b>	S	M	S	M	S
<b>CLO4</b>	M	S	S	S	M

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I (17 Hrs)

Investments: Nature and scope-Investment and Speculation – Investment and Gambling – Investment and Arbitrage – Ethical investment practices in ancient Indian trade - **Real and Financial Assets** – Important of Investment – Factors favourable for Investment – Influence of *Triguna* (Sattva, Rajas, Tamas) on investor decision-making-Investment Media - **Feature of an investment Programme - Investment Process – Steps** - Insights from *Arthashastra* on systematic decision-making and resource optimization.

### UNIT II (18 Hrs)

Returns - Risk: Risk Classification – **systematic, unsystematic risk Measurement** - investor's attitude towards return and risk. Returns – Risk management principles from *Arthashastra*: Strategies for mitigating uncertainty. Ethical approaches to balancing risk and return with *Dharma*-centric decision-making. **Measurement of Returns** – Traditional Techniques – Modern Technique – **Holding period yield. Investment Alternatives:** Investor Classification - Life insurance, investment in units, investment in land, Gold, Silver, Diamonds, Stamps and Antiques.

### UNIT III (18 Hrs)

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

### UNIT IV (17 Hrs)

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

### UNIT V (18 Hrs)

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

### Self Study

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

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

### Text Book

S.No	Title of the book	Author Name	Publisher	Year and Edition
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1	Investment Management Security Analysis & Portfolio Management	Preeti Singh	Himalaya Publishing House	2017 & 19 <sup>th</sup> edition
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### Reference Books

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

### Skill Components

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

### Pedagogy

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

### Course Designers

1. Dr. K. Pavithra, Assistant Professor
2. Ms.K.Janci Jenitha, Assistant Professor

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

#### Preamble

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

#### Course Learning Outcomes

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

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

#### Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

#### Syllabus

##### UNIT I (14 Hrs)

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

##### UNIT II (14 Hrs)

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

##### UNIT III (15 Hrs)

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

##### UNIT IV (15 Hrs)

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

Characteristics and Requirements of High Selling Performance – Service Quality and Customer Care.

## UNIT V (15 Hrs)

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

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

### Text Book

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

### Reference Books

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

### Skill Components

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

### Pedagogy

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

### Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS21C17	MUTUAL FUND MANAGEMENT	THEORY	73	2	-	4

### Preamble

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

### Course Learning Outcomes

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

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

**Mapping with Programme Learning Outcomes**

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

S- Strong; M-Medium; L-Low

**Syllabus****UNIT I (14 Hrs)**

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

**UNIT II (15 Hrs)**

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

**UNIT III (15 Hrs)**

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

**UNIT IV (14 Hrs)**

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

**UNIT V (15 Hrs)**

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

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

**Text Books**

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1.	K.G.Sahadevan and M.Thrippairaju	“Mutual funds, data Interpretation and Analysis”	Prentice Hall of India	2017
2.	Gordan and Natarajan	Financial Markets and Services	Himalaya Publishing House	2015

**Reference Books**

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Dr.JosephAnbarasu, Boominathan.V.K, Manoharan.P and Gnanaraj.G	Financial Services	SulthanChand	2014

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

### Skill Components

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

### Pedagogy

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

### Course Designers

1. Dr.K.Pavithra, Assistant Professor
2. Dr.D.Sreemathi, Assiatant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22E02/ CM21C16	BUSINESS TAXATON	Theory	73	2	-	4

### Preamble

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

### Prerequisite

- No prerequisite Knowledge required

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Remember and relate the basic principles underlying the Indirect Taxation	K1
CLO2	Interpret the provisions under taxation applicable to different statutes related to business	K2
CLO3	Apply the concepts and procedures for registration, assessment, powers, duties, offences, penalties etc.	K3
CLO4	Analyse the changes in the taxation for Practical exposure in business.	K4

### Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14Hrs)

Assessment of Firms (Including LLP) – \*Meaning of Partnership, Firm and Partners – New Scheme

**of Taxation of Firms\*** – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of tax liability. (Theory only)

**Unit II (14Hrs)**

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

**Unit III (15 Hrs)**

**Introduction to Goods and Services Tax (GST)** – Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – **\*Structure of GST (Dual Model) – Central GST – State / Union Territory GST –Integrated GST** GST Council: Structure, Powers and Functions. Provisions for amendments (Theory only). **Procedure and Levy under GST:** Definition- Goods and Services, Aggregate turnover, Business, Place of business, Person, Casual taxable person, Non-resident person, Supply, **\*Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply\***.

**Unit IV (15 Hrs)**

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

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

**Unit V (15 Hrs)**

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

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

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

<b>Text books</b>				
<b>Sl.No.</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1	Gaur V.P and Narang D.B – UNIT I&II	Income Tax and Practice	Kalyani Publishers	CurrentEdition
2	Dr.R.Parameshwara nCA. P. Viswanathan – UNIT III,IV,V	Indirect Taxes GST andCustom Laws	Kavin Publications	CurrentEdition
<b>Reference Books</b>				
<b>Sl.No</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year and Edition</b>
1	Dr. Vinod K. Singhania and KapilSinghania	Direct Tax Law Practice	Taxmann Publication	2018 Edition
2	Dr. Mehrotra and Dr. Goyal	Direct Taxes Law and Practice	Sahitya Bhavan PublicatIon.	2018

3	Dr. Vandana Bangar, Yogendra Bangar	Indirect Tax Laws	Aadhya Prakashan Allalabad	2018
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### Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Seminar, Quiz

### Skill Component

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

### Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM22E04	INVESTMENT BANKING OPERATIONS	THEORY	73	2		4

### Preamble

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

### Prerequisite

- Basic Knowledge on Investment Avenues

### Course Learning Outcomes

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

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

### Mapping with programme Learning outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hrs)

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

## Unit II (15 Hrs)

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

## Unit III (15 Hrs)

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

## Unit IV (14 Hrs)

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

## Unit V (15 Hrs)

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

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

### Text book

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

### Books for Reference

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

### Pedagogy

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

### Skill component

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

### Course Designers

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



COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS22E01	STRATEGIC MANAGEMENT	THEORY	73	2		4

### Preamble

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

### Course Outcomes

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

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I (14 Hrs)

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

#### UNIT II (15 Hrs)

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

#### UNIT III (15 Hrs)

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

#### UNIT IV (14 Hrs)

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

#### UNIT V (15 Hrs)

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

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

**Text Book**

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

**Reference Books**

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

**Skill Components**

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

**Pedagogy**

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

**Course Designers**

1. Dr.D.Sreemathi, Assistant Professor
2. Ms.K.Janci Jenitha, Assistant Professor

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

**Preamble**

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

**Prerequisite**

- Basic accounting Knowledge required

**Course Learning Outcome**

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

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

**Mapping with Programme Learning Outcome**

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

S- Strong; M-Medium; L-Low

## List of Programmes

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

## Course Designers

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

## ADVANCED LEARNERS COURSE – SELF STUDY PAPER

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS19AC4	BUSINESS COMMUNICATION	THEORY	-	-	-	5

## Objectives

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

## Syllabus

### UNIT I

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

### UNIT II

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

### UNIT III

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

### UNIT IV

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

### UNIT V

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

**Text Book**

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

**Reference Books**

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

**Course Designers:**

1. Dr. K.Pavithra , Assistant Professor
2. Ms.K.Dharani, Assistant Professor

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS20AC5	PRINCIPLES OF AUDITING	THEORY	-	-	-	5

**Objectives**

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

**Syllabus****Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

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

**Text Book**

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

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

### Course Designers

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

