



**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

2023– 2026



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.



**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
2023 – 2026 BATCH**

Scheme of Examination

(Applicable to students admitted during the academic year 2023- 24 onwards)

Semester	Part	Subject Code	Title of the Paper	Course	Instr.Hrs /Week	Contact Hr	Tutorial	Duration of	Examination Marks			Credit
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I–Tamil I/Hindi I/ French I/	Lang	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	Eng	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	FS23C02	Principles of Marketing	CC	4	58	2	3	25	75	100	3
	III	CM23C03	Business Management & Ethics	CC	5	73	2	3	25	75	100	3
	III	TH23A07	Allied I - Mathematics forCommerce	GE	6	88	2	3	25	75	100	4
	IV	NME23B1 NME23A1 NME23ES	Basic Tamil I Advanced Tamil I Foundation Course I – Introduction to Entrepreneurship	AEC AEC	2 2	28 30	2 -	- 3	100 100	- -	100 100	2
II	I	TAM2302A HIN2302A FRE2302A	Language– II Tamil II Hindi II French II	Lan	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	Eng	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	CM23C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
		FS23C06	Business Law	CC	4	58	2	3	25	75	100	4
	III	TH23A08	Allied- Statistics for Commerce	GE	6	88	2	3	25	75	100	4
	IV		** (Online Course – self study)	AEC	--	--	--	--	--	--	-	Gr.
	NME23B2/ /NME23A2	*Foundation Course Basic Tamil II Advance Tamil II (outside Regular class Hours)	AEC	2*	--	--	--	100	--	100	Gr.	

	V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	--	100	--	100	2	
	VI		Personality Development Programme		-	-	-	-	-	-	-	-	
	VI	NM23GAW	General Awareness		Self-Study	--	--	Online Test	100	--	100	Gr.	
III	I	TAM2303A/ HIN2303A / FRE2303A	Language III– Tamil III/ Hindi III/ French III	L	4	58	2	3	25	75	100	3	
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3	
	III		CM23C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4
			FS23C08	Financial Services and Fintech	CC	6	88	2	3	25	75	100	4
			FS23A01 FS23A02	Allied III Foreign Exchange Market Business Economics	GE	5	73	2	3	25	75	100	4
			FS22SCE1/ CS23SBGP	SBS - Coursera- Machine Learning for Trading/GEN-AI	SEC	3	45/44	- /	- 1	100	-	100	3
	IV		NM22UHR	Universal Human values and human Rights*	AEC C	-	-	-	-	100	-	100	Gr
			NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I - V	VI	16BONL1 16BONL2	Online Course I Online Course II	ACC	-	-	-	-	-	-	-	-	
I-IV	V	COM15SER	Community Services 30 Hrs	-	-	-	-	-	-	-	-	-	
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV / Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3	
	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3	
	III	CM23C09	Corporate Accounting – II	CC	7	103	2	3	25	75	100	5	
	III	CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4	
	III	FS23A03 FS23A04	Derivatives Markets/ Business Environment	GE	5	73	2	3	25	75	100	4	
	III	CS23SBA1/ FS22SEC1	GEN-AI / Machine Learning for Trading	SEC	3	45	-	-	100	-	100	3	
	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	-	100	2	
	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr	
	V	COCOACT	Co-Curricular Activities	GC	-	-	-	-	100	-	100	1	

I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	Gr.
I-V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

(Applicable to students admitted during the academic year 2023-2024 onwards)

**Outside regular class hours

CC– Core Courses

CA–Continuous Assessment

GE–Generic Elective

ESE - End Semester

Examination SEC - Skill Enhancing Course
Enhancing Course

AEC– Ability

Examination System

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

2023-2024 Batch onwards

CA - Question Paper Pattern and distribution of marks

UG Language and English

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

UG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6
 One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 3 = 15
 One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 3 = 24

Total: 45

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

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

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

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

ESE Question Paper Pattern :(for Accounts Paper)

5 x 15 = 75 Marks

Question from each unit comprising of

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

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

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

Continuous Internal Assessment

Pattern Theory

I Year UG (23 Batch)

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

Part IV

Introduction to Entrepreneurship / Women Studies / Value education / Environmental Studies / Design Thinking

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – FS23C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE–CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-CM23C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S

CLO4	S	S	S	S	S
COURSE -CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE-23PECM1					
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
COURSE – CM23C07					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE – FS23C08					
CLO1	S	L	M	S	S
CLO2	S	M	M	S	S
CLO3	S	M	M	M	S
CLO4	M	S	L	S	M
COURSE – FS23A01					
CLO1	S	L	S	S	M
CLO2	S	S	M	M	S
CLO3	S	M	M	S	S
CLO4	S	S	S	S	S
COURSE – FS23A02					
CLO1	S	S	M	M	M
CLO2	M	S	L	S	S
CLO3	M	M	S	M	S
CLO4	L	M	S	S	S
COURSE – CM23C09					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE –CM23C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE – FS23A03					
CLO1	S	M	M	S	M
CLO2	S	S	S	M	M
CLO3	S	S	S	S	S
CLO4	S	M	S	S	S
COURSE – FS23A04					
CLO1	L	M	S	S	M
CLO2	S	M	S	M	S
CLO3	S	L	L	M	S
CLO4	S	S	S	M	M

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

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

Departmental Accounts - Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System - Independent Branches only). Unit IV (15 Hrs)

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

Unit V (15 Hrs)

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

Text Book

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

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 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement.
- Prepare a Bank Reconciliation Statement for the business concern.
- 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
FS23C02	PRINCIPLES OF MARKETING	Theory	58	2	-	3

Preamble

- To integrate the knowledge and skill, to uphold an environment of learning and creativity in the field of marketing and 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
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	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 (12 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 (11 Hrs)

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-Kinds of Pricing. Branding- Labelling –Packaging.

Unit III (12 Hrs)

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

Unit IV (12 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 – Use of Plano gram in marketing.

Unit V (11 Hrs)

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.

Text Book

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

Reference Books

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

Skill Components

- Identify different markets and networking of products and describe how the market is segmented
- Find a product of 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.
- Identifying the ethics and green initiative followed in packaging and labeling of a product
- Preparing an advertisement copy for a product

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C03	BUSINESS MANAGEMENT AND ETHICS	Theory	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

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

Mapping with Programme 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 (15 Hrs)

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

Unit II (15 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, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

Skill Components

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

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NME23ES	INTRODUCTION TO ENTREPRENEURSHIP	Theory	30	-	-	2

Unit I (6 Hrs)

Introduction: Entrepreneurship-Introduction-Factors-Barriers-Entrepreneurial Traits and Types- Steps for starting a Small Industry- MSMEs – Social entrepreneurship.

Unit II (6 Hrs)

Entrepreneurship Development Programmes-Institutional Framework IFCI, ICICI, IDBI, IRBI, EXIM Bank, NSIC, SIDBI, SFC, SIPCOT AND TIIC)- Role of Incentives and Subsidies

Unit III (6 Hrs)

Innovation - Types –Role- Creative Problem Solving -Incubators - Angel Investors - Venture Capital.

Unit IV (6 Hrs)

Intellectual Property-Meaning-Copy Right Registration-Patents-Trademark-Design and Procedure for registration.

Unit V (6 Hrs)

Project Preparation - Project identification and Classification - Project Formulation-
Project Appraisal- Project Report Presentation.

Text Books

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routledge	2015
2	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020

SEMESTER II

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	CORE	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in accountancy

Course Learning Outcomes

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

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

Mapping with Programme 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

Syllabus

UNIT I (15 Hrs)

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

UNIT II (14 Hrs)

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

UNIT III (15Hrs)

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

UNIT IV (15Hrs)

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

UNIT V (14Hrs)

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

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

Reference Books

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

Skill Component

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

Pedagogy

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23CO5	HUMAN RESOURCE MANAGEMENT	CORE	73	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations.
- To Gain basic understanding of human resource management and its essential role in contemporary organizations
- To analyse the strategies required to select and develop manpower resources.

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1
CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2
CLO3	Identify the various essential human resource frame work and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and apply suitable strategies to Manage the process	K4

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Human Resource Management - Introduction - Characteristics –Objectives - **Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective-Need and Importance –Process – Levels – Problems-Guidelines for effective human resource planning.**

Unit II (14 Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –**Job description – Job specification – Role analysis. Job Design – Concept – Methods. Recruitment and Introduction – Process – Policy- Sources of Recruitment– Recruitment practices in India. Selection – Introduction – Step – Testing and Competency Mapping.**

Unit III (15 Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. **Employee Training – Concept – Need –Importance- Types –Objective – Evaluating training effectiveness. Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development.**

Unit IV (15 Hrs)

Performance Appraisal – Concept – Objective – Importance – Process – Essentials – Methods – Performance appraisal through MBO – 360-degree appraisal techniques-**Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials– Types – wages incentives in India.**

Unit V (15 Hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept – Scope – **The employee compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance.** Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension –Principles. Management of Stress – Concept – Sources– Consequences – Coping with stress – Methods of stress management – e - HRM – Introduction –Types – Advantages and Disadvantages.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Gupta C .B	Human Resource Management	Sultan Chand & Sons	15 th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year
1.	DwivediR.S	Human Resource Management	Vikas Pub House-Noida	6 th Edition2018
2.	Gary Dessler	Human Resource Management	Prentice Hall of India	16 th Edition2020
3.	RaoV.S.P	Human Resource Management	Excel Books	2 nd Edition2020

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization
- Prepare HR planning for an organization

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment

Course Designers

1. Dr. T.Ambika, Department of Commerce
2. Dr. G.Lekhasree, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23C06	BUSINESS LAW	CORE	58	4	-	4

Preamble

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

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO 5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S-Strong;M-Medium;L-Low

Syllabus

Unit I (12 Hrs)

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

Unit II (11 Hrs)

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

Unit III (12 Hrs)

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

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 – **Rights of Unpaid Vendor.** Law of Agency – Kinds of Agency –**Rights & Liabilities of Principal and Agent.**

Unit V (11 Hrs)

Contract of Insurance - Principles of Insurance – functions, features & Types of Life Insurance , Fire insurance, **Marine Insurance - IRDA and its functions.**

Text Book

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

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi.B	Business Law	S. Chand & Co	Third Revised Edition 2015
2	PC Tulsian and Bharat Tulsian	Business Law	Tata Mc Graw-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.
- Analyze the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy

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

Course Designers

1. Dr.G.Rekha, Assistant Professor.
2. Ms.K.JanciJenitha, Assistant Professor.

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
23PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	AEC	25	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 commerce and management 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's	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

Mapping with Programme Outcomes

CLOs	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

5 hours

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

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

5 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

5 hours

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming. (Mind mapping).Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

5 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

5 hours

Listening: Listening comprehension- Listening for information.

Text Book**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.

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1	Tamil Nadu State Councilfor 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 CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
CM23C07	CORPORATE ACCOUNTING I	Theory	88	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

UNIT I (18 Hrs)

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

UNIT II (17 Hrs)

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

UNIT III (18 Hrs)

Final Accounts of Companies - Statement of Profit and Loss - Balance sheet as per revised schedule of 2013 Companies Act - ***Case study*** - ***Calculation of managerial remuneration ***.

UNIT IV (17 Hrs)

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

UNIT V (18 Hrs)

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

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

Distribution of Marks: Theory 20% Problem 80%

<https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

Text Book

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

Books for Reference

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

Skill Component

- Calculate the profit prior and after incorporation of a company using their income and expenditure statement.
- Estimate the market value of rights /bonus issue of a company's share listed in stock market
- Study a Firm's financial position and present a report.
- Analyse the accounting procedures of Financial Statement from the annual report
- Power point presentations, Group Discussion, Seminar, Quiz Assignment, ExperienceDiscussion, Brain storming, Activity, Case Study

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23C08	FINANCIAL SERVICES AND FINTECH	Theory	88	2	-	4

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

Mapping with Programme Learning Outcome

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (17Hrs)

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- Fintech Unicom and Business Model- Financial Service sector in India – ***The Regulatory frame work***.

UNIT II (18Hrs)

Merchant Banking - meaning - definition - scope- ***functions - qualities for merchant bankers*****Legal and Regulatory Framework** - 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. Relation with Stock exchange and OCTCEI

UNIT III (18Hrs)

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 (18Hrs)

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***, Digitization of Financial Services- Fintech & Funds- Bill payment services, money transfer services -Crowd Funding-Use of Crowd funding. - Big Data Analytics -Artificial Intelligence: New challenges of AI 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 (17 Hrs)

Recent trends in Indian currency: ***Digital Currencies*** - Fundamentals of digital currencies-Brief History of Financial Innovation Crypto currency Technologies and Block Chain-Applications to 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)**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	E.Gordon, K.Natarajan	Financial Markets and Services	Himalaya publishing House	11 th 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 Publishing Ltd,	2019 Edition
2.	Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder,	Bit coin and Crypto currency Technologies: A Comprehensive Introduction	Princeton University Press	Revised edition 2016 Edition
3.	Henning Diedrich	Ethereum: Block chains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations	Create Space Independent Publishing Platform	2018 edition
4.	Dr.Joseph Anbarasu, Boominathan.V. K,Manoharan.P and Gnanaraj.G	Financial Services	Sultan Chand & Sons	Current Edition
5.	Gurusamy	Financial Markets and Services	Sultan Chand & Sons	4 th Revised Edition 2016

Skill Components

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

Pedagogy

○ Power Point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study.

Course Designers

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23A01	FOREIGN EXCHANGE MARKET	Theory	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	CLO Statement	Knowledge Level
CLO1	Outline the structure of the global foreign exchange market, the principal participants, and the future direction of product delivery.	K1
CLO2	Compare the difference between the use of foreign exchange risk management techniques for foreign exchange exposures for corporations and banks.	K2
CLO3	Demonstrate the applications of foreign currency options.	K3
CLO4	Critically appraise topical issues in foreign exchange market such as currency crises, the impact of foreign direct and portfolio investment, and the European Monetary Union;	K4

Mapping with Programme Learning Outcome

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (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 th edition

Reference Books

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

Skill 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.

Pedagogy

- **Power Point presentations, Group Discussion, Seminar, Quiz, Assignment**

Course Designer

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
FS23A02	BUSINESS ECONOMICS	Theory	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	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 theBook	Publisher	Year and Edition
1	Sundharam KPM, Sundharam EN	Business Economics	Sultan Chand & Sons – New Delhi – 02.	4 th Edition, 2010

Reference Books

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

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment

Course Designer s

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

COURSE CODE	TITLE OF THE COURSE	Category	L	T	P	Credit
CS23SBGP	SBS I - Gen-AI	Theory	44	1	-	3

Preamble

The objective of this course is to understand the breadth and depth of Generative Artificial Intelligence (Gen AI) and to impart knowledge on its ethical implications, practical applications, and emerging trends.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamental concepts and ethical considerations of Generative AI.	K2
CLO2	Apply AI principles in practical settings using basic AI tools and platforms	K3
CLO3	Develop advanced skills in specialized AI applications such as text analysis, natural language processing, and image recognition.	K3
CLO4	Explore emerging trends in AI, integrating advanced AI tools into diverse professional practices.	K4

Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	M	S	M	S

S- Strong; M-Medium

SBS I: Gen-AI - CS23SBA1

(45 Hrs)

Unit 1: Introduction to Gen AI

(9 hours)

Understanding Gen AI: Definition and scope of Gen AI - Overview of its applications in various fields - Introduction to essential skills needed for Gen AI. Ethical Considerations: Discussion on ethical guidelines and responsible use of AI - Understanding the impact of AI on society and individuals.

Hands-on Activity: Exploring AI Tools

- Working with appropriate content creation Gen-AI tools to engage with ChatGPT to explore various subjects, simulate interviews, or create imaginative written content.
- Working with appropriate writing and rephrasing Gen-AI tools to drafting essays on designated topics and refining the content with improved clarity, coherence, and correctness.

Unit 2: Basic AI Concepts

(8 hours)

Introduction to AI: Basic concepts and terminology of artificial intelligence - Examples of AI in everyday life - Real-world examples of AI applications in different domains. Machine Learning Basics: Understanding the principles of machine learning - Overview of supervised and unsupervised learning.

Hands-on Activity: Simple AI Projects

- Working with appropriate educational content creation Gen-AI tools to generate quizzes and flashcards based on classroom material.
- Working with appropriate language learning Gen-AI tools to practice and enhance language skills through interactive exercises and games across multiple languages.

Unit 3: AI in Practice

(9 hours)

Text Analysis and Natural Language Processing (NLP): Introduction to NLP concepts and techniques - Hands-on exercises analyzing text data and extracting insights. Image Recognition and Processing: Basics of image recognition algorithms and techniques - AI Tools for Text and Image Processing

Hands-on Activity: Text and Image Projects

- Working with appropriate image processing Gen-AI tools to experiment with AI-generated images.
- Working with appropriate object recognition Gen-AI tools to identify various objects such as text, images, products, plants, animals, artworks, barcodes, and QR codes.

Unit 4: AI for Productivity and Creativity

(9 hours)

AI-enhanced Productivity and creativity Tools: Overview of productivity and creativity tools enhanced with AI capabilities - Tips for integrating AI into daily tasks and workflows. AI and Jobs: Exploring how AI impacts jobs and industries - Discussion on opportunities and challenges - Exploration of AI-powered creative tools and applications.

Hands-on Activity: Productivity and Creativity

- Working with appropriate content creation Gen-AI tools to generate interactive videos / blog posts / art / drawing / music and storytelling experience.
- Working with appropriate resume generation Gen-AI tools to create professional resumes efficiently.

Unit 5: Future of Gen AI and Final Project

(9 hours)

Emerging Trends in Gen AI - Applications of Generative AI - Ethical and Societal Impact of Gen AI - Future Directions and Challenges - Case Studies in Generative AI.

Hands-on Activity: Trends in Gen AI

- Working with appropriate speech generation Gen-AI tools to customize synthetic speech for virtual assistance across different applications.
- Working with appropriate data analysis Gen-AI tools to perform data analysis, visualization, and predictive modeling tasks.
- Working with appropriate Gen-AI design tools to simplify the creation of visually appealing presentations.
- Working with appropriate website builder Gen-AI tools to develop professional websites with AI assistance.

Pedagogy

- Demonstration of AI Tools, Lectures and Case studies.

Course Designers

1. Mrs. S. Ponmalar, Assistant Professor

COURSE CODE	TITLE OF THE COURSE	CATEGORY	L	T	P	CREDIT
NM23DTG	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 designthinking	Amazon Kindle Version	2018
2	Gavin AmbrosePaul Harris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastava and Vijay Kumar	A Text Book of DESIGN THINKING	Vayu Educationof India	2022

Reference Books

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

SEMESTER IV

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
CM23C09	CORPORATE ACCOUNTING II	Theory	103	2	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To Understand the concept related to Government Accounting and Inflation Accounting
- To enable the students to have a comprehensive practice in the preparation of Corporate 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 (20 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration- Lump sum method, Net Asset method, Net payment method, Intrinsic value method–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company.

Unit II (20 Hours)

Accounts of Banking Companies: - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet– Items requiring Special Attention in Preparation of Final Accounts - Rebate on bills discounted. Classification of Bank Advances –Non Performing Assets- Meaning – Provision for NPA.

Unit III (21 Hours)

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

Unit IV (21 Hours)

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

Unit V (21 Hours)

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

Distribution of Marks: Problems 80% Theory 20%

Text Book No	Author	Title	Publisher	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. S	Advanced Accountancy Vol -II	S.Chand& Co	2018

Skill Component

- 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

Lecture Plan

UNIT – I (20 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1 - 6	Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration, Lump sum method, Net Asset method, Net payment	https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf https://www.caclubindia.com/articles/accounting-for-amalgamation-as-per-as-14--25966.asp	Group Discussion	CLO 1, CLO 2 CLO3

		method, Intrinsic value method (Online Learning)	https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf		
2	7-14	Journal Entries and Ledger Accounts in the books of Vendor Companies	In Class Discussion using PPT &Chalk and Talk	Quiz	CLO 2, CLO3, CLO4
3	15-20	Journal Entries and Balance Sheet in the books of Purchasing Company	In Class Discussion using PPT &Chalk and Talk	Assignment	CLO 2, CLO3, CLO4
UNIT –II (20 Hours)					
4	21-25	Accounts of Banking Companies. - Preparation of Profit & Loss Account (Online Learning)	https://taxguru.in/rbi/basics-banking-items-profit-loss-account.html https://gfgc.kar.nic.in/virajpet/FileHandler/216-5ad4f046-23a3-4cb3-9dfd-61469d51ed2f.pdf	Interaction and discussion	CLO 1, CLO 2, CLO3
5	26-29	Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet (Online Learning)	https://egyankosh.ac.in/bitstream/123456789/73970/1/Unit-17.pdf https://www.wallstreetmojo.com/banks-balance-sheet/	Seminar	CLO1, CLO2
6	30- 40	Items requiring Special Attention in Preparation of Final Accounts - Rebate on bills discounted Classification of Bank Advances - Non Performing Assets- Meaning – Provision for NPA .	In Class Discussion using PPT &Chalk and Talk	Assignment	CLO 2, CLO3, CLO4
UNIT –III (21 Hours)					
7	41-45	Accounts of Insurance Companies: Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium,Reinsurance, Claims,Commission, Annuities, Surrender value, Paid Up value, Bonus. (Online Learning)	https://germaniainsurance.com/blogs/post/germania-insurance-blog/2022/02/28/insurance-definitions-45-basic-insurance-terms-everyone-should-know https://www.coverfox.com/life-insurance/articles/life-insurance-terms/	Interaction and discussion	CLO 1, CLO 2
8	46-47	Life Assurance fund and Double insurance (Online Learning)	https://keydifferences.com/difference-between-double-insurance-and-reinsurance.html	Quiz	CLO 1, CLO 2
9	48-54	Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet.	In Class Discussion using PPT,Chalk and Talk	Assignment	CLO2 CLO3, CLO4

10	55-61	Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.	In Class Discussion using PPT,Chalk and Talk		CLO2 CLO3, CLO4
UNIT –IV (21 Hours)					
11	62-65	Introduction to Government accounting (theoretical aspects only)- Inflation Accounting (theoretical aspects only) (Online Learning)	https://www.mbaknol.com/financial-management/government-accounting/ https://corporatefinanceinstitute.com/resources/accounting/inflation-accounting/	Seminar	CLO 1, CLO 2
12	66-68	Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill(Online Learning)	https://www.geeksforgeeks.org/goodwill-meaning-factors-and-need-for-valuation/ https://www.yourarticlelibrary.com/accounting/goodwill-valuation-of-goodwill-need-factors-and-methods-enterprises/68248	Assignment	CLO 1, CLO 2
13	69-74	Methods of Valuation – Average Profit Method –Super Profit Method – Capitalization Method.	In Class Discussion using PPT &Chalk and Talk	Quiz	CLO2 CLO3, CLO4
14	75-82	Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value	In Class Discussion using PPT &Chalk and Talk		CLO2 CLO3, CLO4
UNIT –V (21 Hours)					
15	83	Liquidation of Companies: Types of Liquidation (Online Learning)	https://www.wallstreetmojo.com/liquidation/	Assignment	CLO 1, CLO 2
16	84-95	Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration- Calculation of Preferential Creditors	In Class Discussion using PPT & Chalk and Talk	Group Discussion	CLO3, CLO4
17	96-103	Indian Accounting Standards (AS 1-6,10-15,20-23)-Elementary introduction to International Financial Reporting Standards. (Online Learning)	https://static.careers360.com/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards%207iWCuHN.pdf https://www.investopedia.com/terms/i/ifrs.asp	Seminar	CLO1, CLO2

Course Designers :

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C10	BUSINESS FINANCE	THEORY	73	2	-	4

Preamble

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

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

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

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

Business Finance : Meaning and Definition – ***Approaches to Finance Function*** – Scope – Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance. **Financial Planning**: Objectives – Characteristics – ***Steps in financial planning – Limitations of Financial Planning. Role of Financial Manager***. **Time Value of money** – Practical Applications of Time Value Techniques – AI for TVM Calculation

Unit II (15 Hours)

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

Unit III (15 Hours)

Capital Structure: Introduction – Importance – Factors Determining the Capital Structure ***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach- Traditional Approach and Modigliani and Miller Approach***. **Leverage**: Meaning – Types of Leverage – Impacts of Financial Leverage – Integration of AI for Trading and Equity.

Unit IV (15 Hours)

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

Unit V (14 Hours)

Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques. **Dividend Policy:** Determinants of Dividend Policy – *Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance*and Irrelevance - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies.

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

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

Text Books

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

Reference Books

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

Skill Components

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

Pedagogy

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

Lecture Plan

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1	Business Finance – Meaning and Definition	In Class Discussion using PPT		CLO 1, CLO 2
2	2 – 3	Approaches to Finance Function (Online Learning)	https://www.businessmanagementideas.com/financial-management/finance-function-meaning-and-	Quiz	CLO 2, CLO 3

			approaches/3746 https://www.economicdiscussion.net/financial-management/objectives-of-financial-management/33260		
3	4 – 5	Scope – Financial Decisions. Profit Maximization Vs Wealth maximization	In Class Lecture using PPT & chalk and talk	Interaction and discussion	CLO 3
4	6 – 7	Sources of Finance	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3 , CLO 4
5	8 – 9	Financial Planning – Objectives – characteristics	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3, CLO 4
6	10 - 11	Steps in financial planning (Online Learning)	https://www.policybazaar.com/life-insurance/general-info/articles/complete-guide-to-financial-planning/	Quiz	CLO 3, CLO 4
7	12	Limitations of Financial Planning. Role of Financial Manager. (Online Learning)	https://www.wikiaccounting.com/five-limitations-of-financial-planning/ https://www.yourarticlelibrary.com/company/financial-planning-company/financial-plan-objectives-significance-and-limitations/71562	Assignment	CLO 3, CLO 4
8	13 -14	Time Value of money – Practical Applications of Time Value Techniques. AI for TVM Calculation	In Class Discussion using PPT	Assignment	CLO 3, CLO 4
UNIT – II (15 Hours)					
9	15	Capital Budgeting – Meaning – Need	In Class Lecture using PPT & chalk and talk	Assignment	CLO 1, CLO 2
10	16	Importance – Kinds and Process of Capital Budgeting (Online Learning)	Importance - https://www.wallstreetmojo.com/capital-budgeting-importance/ Kinds and Process of Capital Budgeting https://www.deskera.com/blog/capital-budgeting/ https://cleartax.in/s/capital-budgeting https://quickbooks.intuit.com/in/resources/budgeting/capital-budgeting/	Assignment	CLO 2, CLO 3
11	17-21	Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 3., CLO 4

		Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index			
12	22	Cost of Capital – Meaning	In Class Lecture using PPT	Interaction and Discussion	CLO 3, CLO 4
13	23-24	Significance – Classification of Cost(Online Learning)	https://www.yourarticlelibrary.com/financial-management/cost-of-capital/classification-of-cost-of-capital-5-types-with-calculations/66471 https://www.investopedia.com/terms/c/costofcapital.asp	Quiz	CLO3, CLO 4
14	25-29	Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital- Application of AI to estimate cost of capital.	In Class Lecture using PPT &chalk and talk	Assignment	CLO 3, CLO 4
UNIT – III (15 Hours)					
15	30-32	Capital Structure – Introduction – Importance – Factors Determining the Capital Structure	In Class Lecture using PPT &chalk and talk	Assignment	CLO 1, CLO 2
16	33-35	Theories of Capital Structure: Net Income Approach- Net Operating Income Approach (Online Learning)	https://www.youtube.com/watch?v=sSdDej6jpBs	Quiz	CLO 2, CLO 3, CLO 4
17	36-38	Traditional Approach and Modigliani and Miller Approach (Online Learning)	https://www.youtube.com/watch?v=0wBkjFkR-xg	Quiz	CLO 2, CLO 3, CLO 4
18	39-41	Leverage – Meaning – Types of Leverage	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 1, CLO 2
19	41-44	Impacts of Financial Leverage - Significance and Limitations.	In Class Lecture using PPT	Interaction and Discussion	CLO 2, CLO 3, CLO 4
UNIT IV (15 Hours)					
20	45-47	Capitalisation – Concept – Need- Theories of Capitalisation	In Class Lecture using chalk and talk	Interaction and Discussion	CLO 1, CLO2

21	48-50	Fair capitalization – Over Capitalization – Under Capitalization (Online learning)	https://www.economicdiscussion.net/financial-management/capitalisation/33417	Assignment	CLO2, CLO3
22	51-52	Watered Stock – Over Trading and Under Trading. (Online learning)	https://www.wallstreetmojo.com/watered-stock/	Assignment	CLO2, CLO3
23	53-54	Working Capital Management – Meaning Classification-	In Class Lecture using PPT	Interaction and Discussion	CLO2, CLO3
24	55-56	Importance- Factors Determining the Working Capital Requirements (Online learning)	https://corporatefinanceinstitute.com/resources/accounting/working-capital-management/	Quiz	CLO2, CLO3
25	57-59	Management of Working Capital – Methods of Estimating Working Capital Requirements.	In Class Lecture using Chalk and talk	Interaction and Discussion	CLO2, CLO3, CLO4
UNIT V (14 Hours)					
26	60-64	Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques.	Self-Study	Assignment	CLO1, CLO2
27	65-67	Dividend Policy – Determinants of Dividend Policy	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3
28	68-70	Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy (Online learning)	https://corporatefinanceinstitute.com/resources/equities/dividend-policy/	Quiz	CLO2, CLO3
29	71	Theory of Relevance (Online learning)	https://www.youtube.com/watch?v=Yy2Y7LKEQLo&t=13s	Quiz	CLO2, CLO3, CLO4
30	72-73	Theory of Irrelevance.	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3, CLO4

Course Designers

1. Dr. B. Thulasipriya, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23A03	DERIVATIVES MARKET	THEORY	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

Perquisites

- 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 Ankarshan Basu	Options, Futures and other Derivatives	Margham Publications Ch -17	8 th Edition, 2013

Reference Books

S.N	Author Name	Title of the Book	Publisher	Year and Edition
1	Hamon.J.D	Advanced Commodity Trading Techniques	Windsor books	8 TH Edition, 2011
2	Nick Battley	Introduction to Commodity Futures	Irwin	2 nd Edition 2016
3	Niti Nandining Chatnani	Commodity Markets	Mc Graw Hill Pvt. Ltd	1 st Edition, 2011
4	Parameshwaran.R	Futures and options	Mc Graw Hill Pvt. Ltd	5 th edition 2016
5	Wolk book	NCFM Commodity Derivatives Module		

Blended Learning Links

UNIT NO	TOPIC	REFERENCE LINK
I	Commodity Markets Understanding risk –managing risk Meaning of Derivatives Evaluation of commodity derivatives in India	https://youtu.be/tYkqwIII4X4?si=2KpL6rGfxu0Nbrq https://youtu.be/TAXjfJ3Q4N4?si=E1Ejk3X550VrmkbJ https://youtu.be/9RF2NcQ1u_U?si=6q9SBXmS_p9RVkR https://youtu.be/tYkqwIII4X4?si=2KpL6rGfxu0Nbrq https://www.slideshare.net/kakubansal/evolution-of-commodity-derivatives-in-india
II	Derivatives Types Commodity exchange around the world and in India	https://www.5paisa.com/articles/different-types-of-derivative-contracts https://www.classcentral.com/course/edx-foreign-exchange-markets-concepts-instruments-risks-and-derivatives-11720 http://www.whichwaytopay.com/world-commodity-exchanges.asp https://www.jagranjosh.com/general-knowledge/commodity-exchanges-of-india-1472207100-1
III	Membership Clearing and settlement on commodity Exchanges-the commodity clearing House	https://www.icexindia.com/ https://www.icexindia.com/static/membership-introduction.aspx https://www.slideshare.net/spagi/clearing-and-settlement-on-commodity-exchange
IV	Cost of carry - Futures spot convergence	https://www.nirmalbang.com/knowledge-center/cost-of-carry.html https://www.motilaloswal.com/blog-details/what-is-the-cost-of-carry-in-stock-trading/20172 https://www.investopedia.com/ask/answers/06/futuresconvergespot.asp
V	Commodities as an investment class-Investing commodity Commodity indices-risks and Challenges	https://www.trifidresearch.com/blog/commodity-futures-as-an-investment-avenue https://www.investopedia.com/terms/c/commodityindices.asp https://www.investopedia.com/terms/c/commodity-market.asp https://www.classcentral.com/course/edx-debt-money-markets-concepts-instruments-risks-andderivatives-11718

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

Lecture Plan

UNIT I (15 Hrs)					
Module No	Topic	CLO	No of Hours	Content Delivery Methods	Learning Methods
1	Commodity Markets: Meaning of commodity	CLO1,CLO2 CLO3	2	Chalk and talk ,PPT	Participatory learning
2	Commodity Markets	CLO1,CLO2 CLO4	2	Flipped class ,PPT	Blended learning
3	Marketing of agricultural commodities-Physical market operations	CLO1,CLO2 CLO4	3	Chalk and talk Demo	Participatory learning
4	Understanding risk –managing risk	CLO2,CLO3 CLO4	3	Videos PPT	Blended learning
5	Meaning of Derivatives	CLO1,CLO2	2	PPT	Blended learning
6	Evaluation of commodity derivatives in India	CLO1 CLO3CLO4	3	Videos PPT	Blended learning
UNIT II (14 Hrs)					
1	Meaning of derivatives	CLO1	2	PPT	Participatory learning
2	Derivatives Types	CLO2,CLO3 CLO4	3	Chalk and talk DBemo	Blended Learning
3	Derivative markets and participants	CLO2,CLO4	3	Videos PPT	Problem solved learning
4	Commodity exchanges: Commodity exchange around the world and in India	CLO2,CLO3 CLO4	3	Videos PPT	Blended learning
5	Electronic spot exchanges- regulation of Commodity markets	CLO2,CLO3 CLO4	3	Chalk and talk Demo	Problem solved learning
UNIT III (15 Hrs)					
1	Trading on commodity exchanges: The exchange platforms	CLO1,CLO3 CLO4	3	Chalk and talk PPT	Experiential learning
2	Membership	CLO1,CLO2 CLO3,CLO4	2	Chalk and talk Demo	Blended learning
3	Brokerage-trading systems	CLO1,CLO2 CLO4	2	PPT	Problem solved learning
4	Order types access to commodity exchange- Volume and open interest	CLO2,CLO3 CLO4	2	Chalk and talk Demo	Participatory learning
5	Clearing and settlement on commodity Exchanges-the	CLO2,CLO3 CLO4	2	Videos PPT	Blended learning

	commodity clearing House				
6	Margining - Risk containment measures- settlement process	CLO2,CLO3 CLO4	2	PPT	Experiential learning
7	Warehousing and warehouse receipts Delivery process	CLO1,CLO2 CLO3	2	Flipped class PPT	Participatory learning
UNIT IV (15 Hrs)					
1	Commodity futures pricing and applications -Pricing of futures	CLO2,CLO3 CLO4	3	PPT Chalk andtalk	Experiential learning
2	Cost of carry - Futures spot convergence	CLO2,CLO3 CLO4	2	Videos PPT	Blended learning
3	price relationships	CLO1,CLO3 CLO4	1	Flipped classPPT	Participatory learning
4	Futures for hedging	CLO2,CLO3 CLO4	3	Chalk and talkDemo	Participatory learning
5	Futures for speculation	CLO2,CLO3	3	Videos PPT	Experiential learning
6	Futures for arbitrage	CLO2,CLO3 CLO4	3	PPT	Problem solved learning
UNIT V (14 Hrs)					
1	Commodities as an investment class-Investing commodity	CLO2,CLO3 CLO4	4	PPT	Blended learning
2	Commodity indices-risks and Challenges	CLO1,CLO3 CLO4	5	Chalk and talkDemo	Blended learning
3	Variety in commodity markets	CLO2,CLO3 CLO4	3	VideosPPT	Experiential learning
4	Derivatives disasters	CLO2,CLO3	2	PPT	Experiential learning

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23A04	BUSINESS ENVIRONMENT	THEORY	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 policies of Business Environment.	K1
CLO2	Recognize and explain the impact of Socio - cultural environment and Indian consumerism on business activities.	K2
CLO3	Develop the Industrial Relations and analyzing the problems of trade unionism in India.	K3
CLO4	Apply the knowledge Fiscal and Monetary policies to analyze the current situations and take prudent decisions	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (14 Hrs)

An Introduction - The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT II (14 Hrs)

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT III (15 Hrs)

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UNIT IV (15 Hrs)

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT V (15 Hrs)

Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment

Self-Study

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	C. B. Gupta	Business Environment	Sulthan Chand & Sons New Delhi	Revised edition 2022

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Veenakeshav pailwar	Business Environment	PHI Learning Pvt Ltd New Delhi	Re-edition
2	Namitha Gopal	Business Environment	Vijay Nicole Imprints Ltd. Chennai	Second edition 2013

Blended Learning Links

UNIT NO	TOPIC	REFERENCE LINK
I	Cultural and Legal environment Economic and Social Environments	https://study.com/learn/lesson/external-internal-environmental-factors-summaries-differences-examples.html https://www.scribd.com/doc/87565788/Changing-Dimensions-of-Business-Environment
II	Government and Business Relationship in India	https://unacademy.com/content/mppsc/study-material/economics/economic-planning-in-india/
III	Impact of Foreign Culture Types of Social Organization	https://www.youtube.com/watch?v=k7dEBE5tQz4 https://www.youtube.com/watch?v=c_EuVEXQMRk
IV	Macro-Economic- Parameters like	https://www.youtube.com/watch?v=-

	GDP Fiscal Deficit, Plan Investment. Per Capita Income and their Impact on Business Decisions.	JMLdhbUbzE https://www.youtube.com/watch?v=7Y4CceZg8QQ
V	Transfer of Technology- Impact of Technology on Globalization Determinants of Technology Environment	https://www.youtube.com/watch?v=sSdDej6jpBs https://www.youtube.com/watch?v=0wBkjFkR-xg

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 Flipped class

Lecture Plan

UNIT I (14 Hrs)					
Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
1	An Introduction - The Concept of Business Environment	CLO1 CLO2 CLO3	2	Chalk and talk PPT	Participatory learning
2	Nature and Significance	CLO1 CLO2 CLO4	2	Videos PPT	Experiential learning
3	Brief Overview of Political	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
4	Cultural and Legal environment	CLO2 CLO4	2	PPT	Blended learning
5	Economic and Social Environments	CLO1 CLO2	2	PPT	Blended learning
6	Impact on Business and Strategic Decisions.	CLO1 CLO3 CLO4	3	Flipped class PPT	Participatory learning
UNIT II (14 Hrs)					
1	Political Environment — Provisions of Indian Constitution Pertaining to Business.	CLO1	5	PPT Chalk and talk Demo	Experiential learning
2	Government and Business Relationship in India	CLO2 CLO3 CLO4	4	Flipped class PPT	Blended learning
3	Provisions of Indian Constitution Pertaining to Business	CLO2 CLO4	5	Videos PPT	Problem solved learning
UNIT III (15 Hrs)					
1	Social and Cultural Environment	CLO1 CLO3 CLO4	3	Chalk and talk PPT	Experiential learning
2	Impact of Foreign Culture	CLO1 CLO2	2	Chalk and talk Demo	Blended learning

		CLO3 CLO4			
3	Castes and Communities	CLO1 CLO2 CLO4	2	PPT	Problem solved learning
4	Linguistic and Religious Groups	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
5	Types of Social Organization	CLO2 CLO3 CLO4	2	VideosPPT	Blended learning
6	Social Responsibilities of Business	CLO2 CLO3 CLO4	3	PPT	Experiential learning
UNIT IV (15 Hrs)					
1	Economic Environment	CLO2 CLO3 CLO4	2	PPTChalk and talk Demo	Experiential learning
2	Economic Systems and their Impact of Business	CLO2 CLO3 CLO4	2	VideosPPT	Problem solved learning
3	Macro-Economic- Parameters like GDP	CLO1 CLO3 CLO4	2	Flipped class PPT	Blended learning
4	Growth Rate Population Urbanization	CLO2 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
5	Fiscal Deficit Plan Investment	CLO2 CLO3 CLO4	3	VideosPPT	Blended learning
6	Per Capita Income and their Impact on Business Decisions.	CLO2 CLO3 CLO4	3	PPT	Blended learning
UNIT V (15 Hrs)					
1	Technological Environment - Meaning	CLO2 CLO3 CLO4	4	PPT	Experiential learning
2	Features of Technology- Sources of Technology Dynamics	CLO1 CLO3 CLO4	3	Chalk and talk Demo	Participatory learning
3	Transfer of Technology- Impact of Technology on Globalization	CLO2 CLO3 CLO4	3	VideosPPT	Blended learning
4	Status of Technology in India	CLO2 CLO3	2	PPT	Experiential learning
5	Determinants of Technology Environment	CLO3 CLO4	3	Chalk and talk Demo	Blended learning

Course Designers

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

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM23EII	Entrepreneurship and Innovation (Ignite X)	THEORY	30	-	-	2

Ignite Course

Course Learning Outcome

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

Course Content

Unit I: Entrepreneurship Fundamentals & Context

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

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

Unit II: Problem & Customer Identification

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

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

Unit III : Solution design & Prototyping Opportunity Assessment and Sizing

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

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

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

Introduction to Business model and types Lean approach 9 block lean canvas model riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan People plan and Financial plan Financial Planning: Types of costs preparing a financial plan for profitability using financial template understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales Selecting the

Right Channel creating digital presence building customer acquisition strategy. Choosing a form of business organization specific to your venture identifying sources of funds: Debt & Equity Map the Start-up Lifecycle to Funding Options.

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

Unit V: Scale Outlook and Venture Pitch readiness

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

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

References

1. Robert D. Hisrich Michael P. Peters Dean A. Shepherd Sabyasachi Sinha (2020). Entrepreneurship McGrawHill 11th Edition.
2. Ries E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business
3. Osterwalder A. & Pigneur Y. (2010). Business Model Generation: A Handbook for Visionaries Game Changers and Challengers. John Wiley & Sons.
4. Chowdhry Ajay (2023) Just Aspire: Notes on Technology Entrepreneurship and the Future
5. Simon Sinek (2011) Start With Why Penguin Books limited
6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation Harper Business
7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship Penguin Books Limited
8. Collins Jim Porras Jerry (2004) Built to Last: Successful Habits of Visionary Companies
9. Burlington Bo (2016) Small Giants: Companies That Choose to Be Great Instead of Big
10. Saras D. Sarasvathy (2008) Effectuation: Elements of Entrepreneurial Expertise Elgar Publishing Ltd

Web Resources

Learning resource- IgniteX Course Wadhvani platform (Includes 200+ components of custom created modular content + 500+ compone