Pollachi

Department of Commerce (Finance)

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF513			**Title**	**Batch:**	2021 - 2024
				Core - XIII- Cost accounting	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	78		**Credits:**	4

Course Objective

To enlighten the student's on the importance of cost ascertainment**,** reduction and control.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Apply skills in preparing cost sheet.	K1
CO2	Understand the methods of valuing material issues	K2
CO3	Evaluate problems in the allocations and apportionment of overheads.	K3
CO4	Analyze the features of process costing.	K4
CO5	Apply skills in preparing Transport Costing	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	M	M	M	H	M	M	M
CO3	H	H	H	M	M	H	H	H	H	M
CO4	H	M	M	H	H	H	M	M	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	**Cost concepts** Cost Accounting – Definition - Meaning and Scope - Objectives and Functions-Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation	**16**
Unit II	**Material Control** Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* – FIFO – LIFO – **HIFO** - Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	**16**
Unit III	**Labour and Overheads** Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads	**16**
Unit IV	**Process Costing** Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	**15**
Unit V	**Unit, Job, Batch and Transport Costing** Unit Costing – Job Costing and Batch costing – Transport Costing- Joint product-By product.	**15**
	Total Contact Hrs	**78**

**Italics* denotes self study

Theory 20% Problems 80%

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prof.Amitabha Basu	Cost and management accounting	Tee Dee publication	2020
2	Jawahar Lal ,Seema Srivastava, Manisha Singh	Cost accounting	MC Graw Hill publishers	2019
3	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	4rd Edition, Tata MC Graw Hill Education Private Ltd.	2017
4	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017
5	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers.	2017

Course Designed by	**Verified by Module Coordinator**
Name and Signature	**Name and Signature**
Name: Dr. G. Akilandeswari Ms.R.Amsaveni Signature:	Name: Signature:

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce – Finance	
Course Code:	21UCF514			**Title**	**Batch:**	2021 - 2024
				Core - XIV : Principles of Insurance	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	65		**Credits:**	3

Course Objective

To expose the students to gain knowledge of insurance and to highlight the importance of insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the importance of Insurance Contract	K1
CO2	Understand the need of life insurance and its types	K2
CO3	Apply the knowledge of fire insurance to protect the business from fire	K3
CO4	Analyze the various types of Marine Insurance	K4
CO5	Evaluate the risk involved in business and role of IRDA	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	M	H	M	M	H	M	H	H	H	M
CO3	H	H	H	M	H	H	H	H	H	M
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	H	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Insurance – Meaning – Definition – *Need for Insurance* – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance – Insurance providers	**13**
Unit II	Life Insurance– Types of Life Insurance Policy – Procedures for Taking Insurance Policy – Annuities - Premium - calculation of premium – policy conditions – Differences between Life Insurance and General Insurance and Procedure for Claims – Surrender value – **Group Insurance meaning - types**	**13**
Unit III	Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance –Classification of Fire Policies – Settlement of Claims including average clause – Re-insurance – Double Insurance – Health Insurance – Mediclaim policy	**13**
Unit IV	Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – policy conditions – premium calculation - Marine Losses –clauses in marine insurance - Settlement of Claims.	**12**
Unit V	Risk – Sources of Risk- selection of risk – measurement of risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Risk Management – Insurance Regulatory and Development Authority (IRDA) – *Privatization of Insurance* – Insurance Intermediaries - Present State of Insurance Industry in India – Careers in Insurance Industry - Insurance and Economic Development.	**14**
	Total Contact Hrs	65

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF514

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N Mishra S.B	*Principles and Practice of Insurance*	*S Chand & co*	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Periasamy.p	Principles and Practice of Insurance	Himalaya publishing house	2019
2	Premavathy.N	Principles and Practice of Insurance	Sri vishnu Publication ,Chennai.	2017
3	P.K Gupta	Insurance and Risk Management	Himalaya Publishing House	2019
4	O.P Agarwal	Banking and Insurance	Himalaya Publishing House	2019
5	Hargovind Dayal	The Fundamentals of Insurance - Theories, Principles and Practices	Notion Press	2017

Course Designed by	Verified by Module Coordinator
Name and Signature	**Name and Signature**
Name: D.Divya Signature:	Name: XXX Signature:

Programme Code:	B.Com-Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF515			**Title**	**Batch:**	2021 - 2024
				Core – XV - Executive Communication and	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	65		**Credits:**	3

				Information Security		

Course Objective

- To develop the skill of writing letters
- To create awareness to how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts, Functions and Types of communication.	K1
CO2	Understand to writing business trade letters.	K2
CO3	Apply the basic exposure to banking correspondence.	K3
CO4	Determine and analyze Security threats and vulnerabilities and security solutions to reduce the risk of exploitation.	K4
CO5	Develop the Network security and User authentication concepts	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

21UCF515

Units	Content	Hrs

Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter.	**13**
Unit II	Trade Letters – Enquiries and Replies, Orders and their Execution – Credit and Status enquiries – Quotations - Complaints and Adjustments. Collection Letters –Circular Letters –Application Letters - *Forms and Contents of an Application Letter* –Sales Letters.	**13**
Unit III	Banking correspondence: Introduction – *Correspondence with Customers* –Head office and Other Banks - Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance and Life Insurance.	**13**
Unit IV	Components of communication system-Transmission media-Protocol definition-Introduction to TCP/IP-Wireless Network-Basics of internet-Types of attack: Phising, spoofing, Impersonation, Dumpster diving-Information security goals- Information security threats - and vulnerability: spoofing identity, tampering with data, repudiation, information disclosure, denial of service, elevation of privilege.	**13**
Unit V	Authentication- password management-E-commerce security-Windows security-Network security: Network intrusion deduction and prevention system-Fire walls-software security-web security: User authentication, authentication - secret and session management, cross site scripting, cross site forgery, SQL injection. Computer forensics-Steganography.	**13**
	Total Contact Hrs	**65**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF515

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

1	Rajendra Pal and J.S Korlahalli,.	Essentials of Business Communication	Sultan Chand & Sons	2017
2	P. Parameswaran, R. SaravanaKumar, T. Jayalakshmi.	A text book of Information Technology	Sultan Chan & Sons	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S. and Pattenshetti, C.C.	BusinessComunication	Sultan Chand	2017
2	Asha Kaul	Effective Business Communication	PHI Learning	2014
3	P. D. Chaturvedi, Mukesh Chaturvedi	Fundamentals of Business Communication	Publisher:Pearson Education India	2012
4	Jason Andress	Foundations of Information Security	No Strach Press	2019
5	Gurvider Singh, Rachhpal Singh	A Text Book of Information Technology in Business	Kalyani	2010

Course Designed by	Verified by Module Coordinator
Name and Signature	**Name and Signature**
Name: Ms. E. Renuga Signature:	Name: Signature:

Programme Code:	B.Com-Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF516			**Title**	**Batch:**	2021 - 2024
				Core - XVI-	**Semester:**	V
Lecture Hrs./Week						

or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	26	Commerce Practical	**Credits:**	2

Course Objective

- ❖ To develop the skill of writing letters
- ❖ To create awareness to how to correspond with special organization
- ❖ To provide basic exposure to various forms and materials associated with office management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the preparation of reports	K1
CO2	Understand the importance of writing letters.	K2
CO3	Apply knowledge for filling of forms	K3
CO4	Evaluate the tax liability	K4
CO5	Create knowledge in Preparation of application form for GST	K5

Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	**30**
Internal Assessment (Record Note)	**20**
Total	**50**

Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical
2. Duration of examination 3 hours
3. Pattern of Questions

   Part A -1*10=10 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))

   Part B - 5*8 = 40 (five out of Seven)

   Record = 10

   End of semester Examination Max Marks = 60

   The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, reduced to 30 marks.

   Internal mark = 20 (Record =5, Model Practical = 15

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	H	M	H	M	M	H
CO2	H	M	H	H	H	H	M	H	H	H
CO3	M	H	M	H	M	M	H	M	H	M
CO4	M	H	H	H	M	M	H	H	H	M

CO5	M	H	M	M	H	M	H	M	M	H

H-High ; M-Medium ; L –Low

EXERCISES	LIST OF PRACTICAL	Hrs
1.	Report writing – sales report	
2.	letter to editor- current issues	
3.	Computation of tax liability	
4.	Filling and preparation of Saral form and form 16	
5.	Inward mail register – outward mail register	
6.	Preparation of application form for PAN Card	
7.	Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan, RTGS, NEFT	
8.	Filling up of promissory note	
9.	Filling up of share application	**26**
10.	Preparation of employee history card	
11.	Preparation of pay roll	
12.	Preparation of pay slip	
13.	Fixing brand name for six type of product with USP	
14.	Designing office layout	
15	Filling of insurance proposal.	
16	Preparation of application form for GST	
	Total contact Hrs/Semester	**26**

Course Designed by	**Verified by Module Coordinator**
Name and Signature	**Name and Signature**
Name:Dr.G.Akilandeswari Signature:	Name: Signature:

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF517			**Title**	**Batch:**	2021 - 2024
				Core-XVII – Goods and ServiceTaxes	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	65		**Credits:**	3

Course Objective

To impart knowledge about Goods and service taxes and indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	K1
CO2	Understand the rules for registrations and its exemptions in taxation.	K2
CO3	Implement GST and its working mechanisms.	K3
CO4	Analyze and resolve tax problems.	K4
CO5	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	H	H	M	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	M	M	H	M	M	M	M
CO4	M	M	M	M	M	M	M	M	H	H
CO5	H	M	H	M	H	H	M	H	H	H

H-High ; M-Medium ; L –Low

21UCF517

Units	Content	Hrs
Unit I	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types - Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	**13**

Unit II	Introduction and Scope of Customs Law in India-The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Draw Customs Duty Back.	**13**
Unit III	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST-Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	**13**
Unit IV	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	**13**
Unit V	Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	**13**
	Total Contact Hrs	**65**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF517

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes.	Taxman Publications Private Limited. Mumbai	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran.V	Indirect Taxation	Sultan Chand and Sons. New Delhi	2019
2	Mittal, J.K	Law Practice and Procedures of Service Tax	Jain Book Agency. New Delhi	2017
3	RadhaKrishnan, R	Indirect Taxation	Kalyani Publishers.	2017
4	Sethurajan	Indirect Taxation including Wealth Tax	Speed Publications	2019
5	CA. Kamal Garg Neeraj Kumar Sehrawat	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2018

Course Designed by	Verified by Module Coordinator
Name and Signature	**Name and Signature**
Name: Ms.S.Kokilavizhi Signature:	Name: Signature:

Programme Code:	B.Com-Finance	**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF518	**Title**	**Batch:**	2021 - 2024
		Core – XVIII - Internship	**Semester:**	V

Course Objective

To give Practical exposure to the Students.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the functions of various department of a concern	K2
CO2	Identify the process of departments	K3
CO3	Apply the practical knowledge in business	K3
CO4	Analyze the role of each and every department	K4
CO5	Evaluate the business activities.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	H	H	M	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	H	M	H	M	M	M	M
CO4	M	H	M	M	M	M	M	M	H	H
CO5	H	M	H	M	H	H	M	H	H	H

H-High ; M-Medium ; L –Low

Institutional Training

Institutional Training is a part of B.Com. (Finance) Curriculum. Students undergo training for a period of 30 days at the end of Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the Student's Performance. Weightage assigned for the student is 100, the distribution of which is as below:

Criteria	Marks
Institutional Training Report	20
Viva (External Examiner)	80
Total	**100**

Course Designed by	Verified by Module Coordinator
Name and Signature	**Name and Signature**
Name: Signature:	Name: Signature:

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce – Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">21UCF5E11</td><td>Title</td><td>Batch:</td><td>2021 - 2024</td></tr>
<tr><td rowspan="2">Core Elective - I : / Financial management</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>65</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To enlighten the students with new concepts of Financial Management and to give them various concepts like capital structure, cost of capital, Leverage and dividend policies/

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concept of finance and role of finance manager.	K1
CO2	Understand the concept of cost of capital and capital structure to take efficient financial decision.	K2
CO3	Apply the knowledge of finance in deciding capital structure	K3
CO4	Analyze the budgeting tools and techniques and leverage for investment in business	K4
CO5	Evaluate the various dividend decision theories to decide about dividend.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	H	M	H	H	M
CO2	H	H	M	M	M	H	L	H	H	M
CO3	H	M	H	H	M	H	M	H	H	M
CO4	H	H	H	H	L	H	M	H	H	H
CO5	H	H	H	H	H	M	M	H	H	H

H-High ; M-Medium ; L –Low

21UCF5E11

Units	Content	Hrs
Unit I	Finance – meaning - sources of finance - Financial Management- Meaning & significance – objectives - Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	**13**

Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Equity Capital, Cost of Preference Capital, Debt Capital and Retained Earnings – Weighted Average Cost of Capital (simple problems only)-Cost of preference share capital.	**13**
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis- Indifferent Point of EBIT	**13**
Unit IV	Capital Budgeting-Meaning-*Importance*-Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-ProfitabilityIndex-IRR(Including simple problems only)- Leverage – Operating Leverage – Financial Leverage – Composite leverage (Theory only)	**13**
Unit V	Dividend –Meaning-Types- *Determinants*- Theories-Walter's Model – Gordon's Model –MM approach.(Theory only)	**13**
	Total Contact Hrs	65

**Italics* denotes self study

Theory: 80% **Problem: 20%**

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF5E11

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

1	Shashi K. Gupta and R.K. Sharma	Financial Management	Kalyani publishers.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management – Theory and Practice	Tata McGraw Hill Publishing Company Ltd.	2017
2	Khan, M.Y. and P.K. Jain	Financial Management	Tata McGraw Hill Publishing Company Ltd.	2016
3	Maheshwari, S.N	Principles of Financial management	Sultan Chand & Sons,	2012
4	Kulkarni, P.V. Satyaprasad B.G	Financial Management	Himalaya Publishing House	2015
5	I.M. Pandey	“Financial Management	Vikas Publishing House Pvt Ltd,	2016

Course Designed by	**Verified by Module Coordinator**
Name and Signature	**Name and Signature**
Name: D.Divya Signature:	Name: Signature:

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	21UCF5E2			Title	Batch:	2021 - 2024
				Core Elective - II : / International Finance	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	75		Credits:	5

Course Objective

To enable the students to get an Overview International finance , balance of payment , export and import finance and FDI

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concept of International Finance	K1
CO2	Describe the balance of payment	K2
CO3	Apply the knowledgeof export and import finance in business	K3
CO4	Analyze the international Financial Market	K4
CO5	Evaluate the impact of Foreign Direct Investment	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	M	M	H	M
CO2	H	H	H	M	M	H	M	M	H	M
CO3	H	H	M	H	H	H	M	H	H	H
CO4	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	M	M	M	M	H	H	H

H-High ; M-Medium ; L –Low

21UCF5E2

Units	Content	Hrs
Unit I	International Finance- Importance -scope- Goals of International Finance -Balance of Payments – The Current Account – The Capital Account – Significance – Balance of Payments in the World – Balance of Payments Account of India	**15**
Unit II	International Monetary System- BimetallismGold standard- Bretton Wood System- Floating Exchange Rate regime- European Monetary System- IMF- WTO-GATT	**15**
Unit III	Export and Import Finance - Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Fortfaiting – Deferred Payment Terms – EXIM Bank – *ECGC and its schemes* – Import Licensing – Financing methods for import of Capital goods. .	**15**
Unit IV	International Financial Markets – Sources of International Funds – Multilateral Development Banks – International Banks – International Equities – GDRs – ADRs – Euro Bonds – Repos – Euro Deposits – Euro Issues in India	**15**
Unit V	FDI- Foreign Direct Investment (FDI) – Forms of FDIs – *Purpose of overseas investment* - Benefits to the Host Countries – Effect of FDI – FDI in India – Current trends in FDI in India.	**15**
	Total Contact Hrs	**75**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	**Dr. V.A. Avadhani, 2011**	**International Finance,**	**JBA, New Delhi,**	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	O.P Agarwal	International Finance	Himalaya Publishing House	2015
2	Kevin. S	Fundamentals of International Financial Management,	PHI	2012
3	H. Kent Baker, Leigh A. Riddick	International Finance	Oxford University Press	2013
4	Geert Bekaert	International Financial Management	Kindle edition	3rd edition
5	Krugman Obstfeld Metlitz	International Finance: Theory and Policy	Pearson	2014

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce – Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">21UCF5E3</td><td>Title</td><td>Batch:</td><td>2021 - 2024</td></tr>
<tr><td rowspan="2">Core Elective - II : / Business Environment</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>75</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To enable the students to get an overview and impact of business environment , political, social, Economic and financial environment

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the nature of business environment and its components	K1
CO2	Understand the role of government in business	K2
CO3	Apply the knowledge of business in society.	K3
CO4	Analyze the factors affecting economic environment	K4
CO5	Evaluate the role of finance in environment	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	L	H	H	H	M
CO2	H	M	H	H	H	M	H	H	H	M
CO3	M	H	H	H	H	M	H	M	H	M
CO4	H	H	M	H	H	M	H	M	M	H
CO5	H	H	M	H	H	M	H	M	H	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	The concept of Business Environment - its features and importance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions- Environment analysis and forecasting	**15**
Unit II	Political Environment - Government and Business relationship in India - Functions of state- Government and legal environment- *economic role of Government in India*- Provisions of Indian constitution pertaining to business	**15**
Unit III	Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business-Factors affecting social orientation.	**15**
Unit IV	Economic Environment –Nature and structure of the economy- Economic policy 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 - *Five Year Planning*.	**15**
Unit V	Financial Environment - Financial system: Monetary and Fiscal policies- Financial market structure - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).	**15**
	Total Contact Hrs	**75**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sankaran.S	Business Environment	Margham publication	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilam	Business Environment	Himalaya publishing house	2016
2	K.Aswathappa	Essential of Business Environment	Himalaya publishing house.	2014
3	Dr.V.C Sinha	Business Environment	SBPD PUBLISHING HOUSE	2016

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF5AL1			Title	Batch:	2021 - 2024
				Advanced Learner Course - I - Management Information Systems	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To gain knowledge of MIS, SAD, Database and Knowledge management and to develop Information Technology and its use in Decision Making areas of business environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of MIS	K1
CO2	Understand the Systems Engineering Analysis and Design concepts.	K2
CO3	Apply the knowledge of Decision support system and Knowledge Management and enterprise Management.	K3
CO4	Analyse Data model and Business Intelligence	K4
CO5	Develop the Information Security Challenges in e-Enterprises	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	M	M	H	H	M
CO2	H	M	M	H	H	M	M	H	H	M
CO3	H	H	H	H	H	M	H	M	H	M
CO4	H	H	M	H	H	M	M	M	H	M
CO5	H	H	H	H	H	M	M	H	H	M

H-High ;M-Medium;L -Low

Units	Content	Hrs
Unit I	**Management Information systems:** Meaning and Definition – Concept - Role of MIS – Components– MIS Model - Types of Information sysytem - Organization Need for MIS. Decision Making: Concepts – Process –– Behavioural Concepts in Decision Making – MIS Support for decision making - Organizational Decision-Making.	-
Unit II	**Systems Engineering Analysis and Design:** System Concepts – System Control – System Types – Handling System Complexity – Classes of Systems – Need for System Analysis – System development Model – SSAD-OOA-OOT-OOSAD. Development Process of MIS: Long Range plans – Ascertaining class of Information – Development and Implementation of MIS – Management of Information Quality in MIS –Development Process Model.	-
Unit III	**Decision support system and Knowledge Management**: Concept - GDSS – DSS application in e-Enterprise - Knowledge Management - Knowledge Management Systems – MIS and the benefits of DSS. Enterprise Management Systems: EMS-ERP System – ERP Models and Modules – Benefits - ERP Product Evaluation - EMS and MIS.	-
Unit IV	**Information, Knowledge, Business Intelligence:** Concepts – Classification – Methods - Value of Information - Business Intelligence - MIS and Information and knowledge. Database and Client Server Architecture: Concepts-Models-Data Models-Database Design-Conceptual Model and Physical Model – RDBMS-Client - Server Architecture – MIS and RDBMS.	-
Unit V	**Information Security Challenges in e-Enterprises**: Introduction -Controlling Security Threat and Vulnerability-Managing Security Threat in eBusiness. Technology Impact on Society: Introduction – Impact of IT on Privacy – Ethics – Technical Solutions for Privacy Protection – Intellectual Property, Copyright and Patents – Impact of IT on Workplace – Information System Quality and Impact.	-
	Total Contact Hrs	-

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Waman S JawadekarSanjiva Shankar Dubey	Management Information System	McGraw Hill	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh Behl, James A. O'Brien, George M. Marakas	Management Information System	McGraw Hill	2019
2	Maria Pomffyova	Management Information System	IntechOpen	2018
3	James A. O'Brien, George M. Marakas, Ramesh Behl	Management Information System	McGraw Hill	2017
4	Gordon Davis, Margrethe Olson	Management Information System	McGraw Hill	2017
5	Sadagopan	Management Information Systems	Prentice hall of India	2012

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com –Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF5S11			**Title**	**Batch:**	2021 - 2024
				Skill based subject: I Fundamentals of Entrepreneurship	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	3	**Tutorial Hrs./Sem.**	45		**Credits:**	3

Course Objective

To enable the students to become an entrepreneur

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge about the Entrepreneurship.	K1
CO2	Get the idea about the areas of Barriers of Entrepreneurship and the need of Entrepreneurship Trainings.	K2
CO3	Execute the ideas in the field of Institutional support available for entrepreneurs and the sources of Finance	K3
CO4	Analyze the matters related to sources of finance	K4
CO5	Understand the process of starting a new venture	K2

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	M	H	M
CO2	H	M	H	H	H	H	M	H	H	H
CO3	M	H	H	H	M	M	H	H	H	M
CO4	H	M	H	M	H	M	H	H	H	M
CO5	H	M	H	M	H	M	H	H	H	M

H-High ; M-Medium ; L –Low

21UCF5S11

Units	Content	Hrs
Unit I	Entrepreneurship – Entrepreneur Vs Entrepreneur— Meaning – Types of Entrepreneur – Qualities of an Entrepreneur – Women Entrepreneur – Opportunities and Challenges-Factors influencing entrepreneurship. *Role of Entrepreneur in Indian Economy*.	**9**
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India –Phases of EDP.Startupsand its stages- Incubators. Starting a new company-Buying an Existing Business –Franchising-Family Business.	**9**
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Corporation (SIDO) – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)	**9**
Unit IV	Sources of Finance – Commercial Banks – RRB – Development Financial Institution – IFCI–SFC– LIC– Indirect Assistance of RBI-NABARD.Intellectual property Meaning-Need for protection – Copyright- Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness	**9**
Unit V	Government Schemes -Incentives and Subsidy – Need – Significance – *Procedure to avail the incentives* –Different types of incentives and subsidy –Advantages and Disadvantages of Incentives and Subsidy. Problems relating to Subsidies.	**9**
	Total Contact Hrs	**45**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S.	Entrepreneurial Development	S.Chand&Coltd. NewDelhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	GuptaCB&Khanka,S.S.	Entrepreneurship & small business management	S.Chand&Coltd. NewDelhi	2017
2	Robert D &Peters.P	Entrepreneurship	S.Chand&Coltd. NewDelhi	2017
3	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routedge	2015
4	Gupta. C.B and Srinivasan.	Entrepreneurial Development	N.P.Sultan Chand and Sons	2017
5	Jayasree Suresh	Entrepreneurial Development	Margham Publications	2012

Course Designed by	Verified by HOD	Checked by	Approved by
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Programme Code:	B.Com-Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF5S12			**Title**	**Batch:**	2021 - 2024
				Skill based subject: I Organisational behaviour	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	3	**Tutorial Hrs./Sem.**	45		**Credits:**	3

Course Objective

To educate the concepts of organizational behavior.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the importance of Organizational Behavior	K1
CO2	Understand the Prospection and Personality	K2
CO3	Execute the knowledge in Learning and Process & executive development	K3
CO4	Interpret the Morale and its Determinants.	K4
CO5	Create awareness in Job Satisfaction	K6

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	M	H
CO2	M	H	H	H	M	M	M	H	H	H
CO3	H	H	M	H	H	H	H	H	M	H
CO4	M	H	M	H	H	M	M	H	M	H
CO5	M	H	M	H	H	M	M	H	M	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs.
Unit I	**Introduction to Organization Behavior** Introduction to organization-Concept of Organizational Behavior (OB)- Importance of Organizational Behavior -Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB	**9**
Unit II	**Individual behavior** Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning.Factors affecting the individual behavior-**Personal Factors -Environmental Factors-Organizational Factors.**	**9**
Unit III	**Interpersonal behavior** Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial interpersonal styles. Interpersonal Skills in the Workspace – Team work –Dependability-Responsibility-Empathy.	**9**
Unit IV	**Group behavior** Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.	**9**
Unit V	**Dynamics of Organization Behavior** Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behaviour. Dynamics of behaviour in Organisations.	**9**
	Total Contact Hrs.	**45**

**Italics* denotes self-study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K.Aswathappa	OrganisationalBehaviour.	Himalaya Publishing house	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Stephenrobbins,	OrganisationalBehaviour	pearson education, 10^{th} edition,	2015
2	Memoria	Industrial Relation-Personal Management.	Sultan Chand & Sons	2016
3	Sekaran Uma, Tata	Organizational Behavior Text and Cases	McGraw Hill Education Private Limited, Second Edition	2014
4	Luthans, F.	OrganisationalBehaviour	McGraw Hill, International Edition.	2010
5	Pareek, U.	Understanding OrganisationalBehaviour	Oxford University Press	2010

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF619			**Title**	**Batch:**	2021 - 2024
				Skill Enhanced Course Core - XIX- Management Accounting	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	90		**Credits:**	4

To enlighten the students on the different concepts of management accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making.	K1
CO2	Understand the financial statement using various ratios	K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
CO4	Analyse the various tools and techniques in cost control like variance analysis and budgetary control.	K4
CO5	Develop the Marginal Costing Techniques for decision making process.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	M
CO2	M	M	H	H	H	M	M	H	H	H
CO3	H	H	H	M	H	H	H	H	M	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	M	H	H	H	H	M

H-High ; M-Medium ; L –Low

21UCF619

Units	Content	Hrs
Unit I	**Basis of Management Accounting** Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	18
Unit II	**Ratio analysis** Ratio Analysis – Meaning – *Uses* – Limitations – Classification of Ratios – Reconstruction of Profit and Loss A/C - Reconstruction of Balance sheet - Computation of Ratios from Financial Statements.	18
Unit III	**Funds Flow and Cash Flow Statement** Funds Flow Analysis - Meaning and Definition – Computation of Changes in Working Capital – Calculation of Funds From Operations - Preparation of Funds Flow Statement - Cash Flow Analysis (New format)(AS-03) – Meaning and Definition - Computation of Cash From Operations – Preparation of Cash Flow Statement.	18
Unit IV	**Budgetary Control** Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.	18
Unit V	**Marginal Costing Techniques** Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	**90**

**Italics* denotes self study

Theory 20%   Problems 80%

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy &Dr. Y. Hariprasad Reddy	Management Accounting	Margham Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S. N. Maheswari.	Cost and Management Accounting	Sultan Chand & Sons.	2017
2	Sharma and S. K. Gupta. S.K	Management Accounting	Kalyani Publishers	2017
3	S. P. Jain and K. L. Narang.	Cost and Management Accounting	Kalyani Publishers	2017
4	M. N. Arora	Cost And Management Accounting.	Himalaya Publishing House	2016
5	M. Y. Khan, Pramod Kumar Jain	Management Accounting	McGraw-Hill Education	2013

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF620			**Title**	**Batch:**	2021 - 2024
				Core - XX - Introduction to industry 4.0	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	75		**Credits:**	3

Course Objective

To expose the students to the knowledge on Industry 4.0.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept of Artificial Intelligence	K1
CO2	Understand the Big Data and Data Analytics	K2
CO3	Analyze the Internet of Things	K3
CO4	Evaluate the Applications and Tools of Industry 4.0	K4
CO5	Analyze the trends in Jobs 2030	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	H	M	H	M	H	H	M	H	M
CO3	M	H	M	M	H	M	H	M	M	H
CO4	M	M	H	M	M	M	M	H	M	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

21UCF620

Units	Content	Hrs
Unit I	**Industry 4.0** Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	**14**
Unit II	**Artificial Intelligence** Artificial Intelligence : Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - nvironment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI – Challenges of AI	**16**
Unit III	**Big Data and IoT** Big Data : Evolution - Data Evolution - Data : Terminologies – Big DataDefinitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases: Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT	**16**
Unit IV	**Applications and Tools of Industry 4.0** Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense –Agriculture – Transportationa and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	**16**
Unit V	**Jobs 2030** Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0	**13**
	Total Contact Hrs	**75**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF620

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi	Introduction to industry 4.0	New Delhi: Sultan Chand & Sons.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Radha Shankarmani Vijaya lakshmi	Big Data Anlytics	wiley	2016
2	Diego Galar pascual Posquale Daponte Uday kumar	Industry 4.0	CRC Press	2019
3	Alas dair Gilchrist	Industry 4.0 The Industrial Internet of things	Apress	2017
4	Russell	Artificial intelligence – A modern approach	Pearson education India	2015

5	Giacomo Veneri andAntoniocapasso	Hands on Industrial Internet of things	Ingram short title	2018

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com-Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF621			**Title**	**Batch:**	2021 - 2024
				Core - XXI - Case Analysis	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	60		**Credits:**	3

Course Objective

To enable the students to develop their analytical skills, problem solving abilities and decision making strategies

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Role and types of cases.	K1
CO2	Understand the concepts of marketing case studies	K2
CO3	Apply the practical knowledge in human resource management cases.	K3
CO4	Analyse the concepts of financial management.	K4

CO5	Formulate the case studies in costing and business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	M	H	M	H	H	M
CO3	H	H	M	M	H	H	H	M	M	H
CO4	H	M	H	H	H	H	M	H	H	H
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

21UCF621

Units	Content	Hrs
Unit I	Case study – Meaning – Purpose – Preparation of Cases – *Typesof Cases* – Role of Case Analysis	**12**
Unit II	Case Studies in Marketing – Concept of Marketing – New Product Development – Pricing Strategies – Product Promotion – Sales Management	**12**
Unit III	Case Studies in Human Resource Management - Training and Development – Performance Appraisal – Leadership – *Motivation* – Industrial	**12**
Unit IV	Case Studies in Financial Management – Working Capital – Dividend Policies – Capital Structure – Budgeting	**12**
Unit V	Case Studies in Costing – Production and Materials Management – Production Techniques – Material Management – Cost Management – Transport Management	**12**
	Total Contact Hrs	**60**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF621

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William Ellet	The Case study Handbook	Harvard Business Review Press	2018
2	R. Srinivasan	Case studies in Marketing	Prentice Hall India Learning Private Limited	2014
3	Sanjeev Bansal, Jaya Yadav, HargovindKakkar	Case Studies in Human Resource Management	I K International Publishing House	2015
4	Xiaohu (Shawn) Wang	Financial Management in the Public Sector	Taylor & Francis Group	2014
5	Keith Potts, NiiAnkrah	Construction Cost Management Learning from Case Studies	Routledge	2014

Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	**30**
Internal Assessment (Case Analysis Record)	**20**
Total	**50**

Question paper pattern ESE:

1. Duration of examination 3 hours
2. Pattern of Questions

Part A -1*10 =10
Part B - 5*8 = 40 (five out of Six)
Record = 10
End of semester Examination Max Marks = 60

3. Maximum marks obtained by the students, reduced to 30 marks.

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce – Finance	
Course Code:	21UCF6E1			**Title**	**Batch:**	2021 - 2024
				Core Elective - II :Investment Management	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	75		**Credits:**	5

Course Objective

To impart skills on the fundamentals of investment and security analysis

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the meaning of investment and speculation	K1
CO2	Understand the various investment avenues available for investors	K2
CO3	Apply fundamental and technical analysis for Investment	K3
CO4	Analyze the risk and return concepts in Investment	K4

CO5	Evaluate the portfolio management Process	K5

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	L	L	M	M	H
CO2	H	H	H	L	H	H	M	M	M	H
CO3	M	H	H	M	L	H	M	H	M	H
CO4	M	H	H	H	L	H	M	H	M	H
CO5	H	H	H	H	M	H	M	M	M	H

H-High ; M-Medium ; L –Low

21UCF6E1

Units	Content	Hrs
Unit I	Investment – Meaning - Definition–Financial and Economic meaning of investment - *Importance of Investments* - Elements of Investment-Types of Investor - Investment and Gambling – Investment & Speculation.	**15**
Unit II	Investment Media – Investment Avenues – Bonds and Securities – *Features* – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.	**15**
Unit III	Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.	**15**
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.	**15**
Unit V	Portfolio Management - Portfolio – Meaning – Markowitz Theory– Elements of Portfolio Management - Portfolio Selection- feasible set of portfolio – selection of optimal portfolio- sharpe index model - Performance Evaluation – ratios for evaluation: sharp and Treynor ratio and Portfolio Revision- revision strategies – formula plan: Constant rupee plan, constant ratio plan, variable ratio plan and rupee cost average plan	**15**
	Total Contact Hrs	**75**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	*Investment Management*	Himalaya Publishing House	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing Company Ltd.	2017
2	Natarajan L,	Investment Management, Security Analysis and Portfolio	Margham Publications	2013

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">21UCF6E2</td><td>Title</td><td>Batch:</td><td>2021 - 2024</td></tr>
<tr><td rowspan="2">Core Elective - I :Derivatives Market</td><td>Semester:</td><td>V</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>75</td><td>Credits:</td><td>5</td></tr>
</table>

3	Bhalla V.K	Investment Management	Sultan Chand and Sons.	2010
4	Avadhani VA	Security Analysis and Portfolio management	Himalaya Publishing House, Mumbai.	2016
5	Punithavathy Pandian	Security Analysis and Portfolio management	Vikas Publishing House Pvt Ltd, New Delhi.	2013

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Course Objective

The aim of the course is to equip students with the knowledge of emerging commodities derivatives trading practices in India. Further, the regulatory framework of these markets will also be highlighted.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of derivatives	K1 & K2
CO2	Identify Future and forward agreement	K2
CO3	Examine the process of call options and put options	K3
CO4	Analyze the functioning of commodities market	K4
CO5	Evaluate the trading ,settlement and clearing mechanism	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	H	H	M	H	H
CO2	H	M	H	M	H	H	M	M	M	H
CO3	M	H	M	H	M	M	H	M	H	M
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	H	M	M	H	H	H	M	M	H

H-High ; M-Medium ; L –Low

21UCF6E2

Units	Content	Hrs
Unit I	**Unit-1** **Introduction to Derivatives Market:** Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management .	**15**
Unit II	**Unit-2** **Forwards and Futures** Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models,Beta Management of Stock portfolios, Interest rate swaps-Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)	**15**
Unit III	**Unit-3** **Options –Basic** Terminology, call, Put, Quotations, Trading & settlement, Margins, Adjustment for corporate actions, Options other than stocks/indices, Difference options & futures/ forwards	**15**
Unit IV	**Unit-4** **Functioning of Commodities Market** Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges	**15**

Unit V	**Unit-5** **Trading, Clearing and Settlement in Derivatives Markets** Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.	**15**
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John C.Hull Sankaranbasu	Options, Futuresand other Deivatives	Pearson Education India 8th edition	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	PatricBoyale	Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps	Kindle	2018
2	R. Stafford Johnson	Derivatives Markets and Analysis	Wiley	2017
3	David H. Goldenberg	Derivatives Markets	Routledge,1st Edition	2016

4	Michael Durbin	All About Derivatives	McGraw-Hill Professional Publishing/ Edition 2	2010
5	AparnaBellur	Derivatives Market in India	ICFAI University Press	2009

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Ms.D.Divya Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce – Finance	
Course Code:	21UCF6E3			**Title**	**Batch:**	2021 - 2024
				Core Elective - III : / E-Commerce	**Semester:**	V
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	75		**Credits:**	5

Course Objective

To expose the students in IT with commerce and to provide knowledge on computer in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concept of e-commerce and its advantage	K1

CO2	Understand the Different Business Models	K2
CO3	Apply the knowledge over Internet Infrastructure	K3
CO4	Analyze the E-Marketing and E-Payment System	K4
CO5	Evaluate the Legal framework of e-commerce and Cyber crime	K5

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	L	H	M	M	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	M	M	H	H	H	M	H	H	M	H
CO4	H	M	H	M	H	M	H	H	M	H
CO5	H	H	H	H	H	M	H	H	H	H

H-High ;M-Medium;L -Low

21UCF6E3

Units	Content	Hrs
Unit I	Introduction to E-commerce -History of E-commerce -features of E-commerce technology -advantages, challenges in E-commerce – E-com Vs E-Business -functions of E-Commerce – Ecommerce framework	**15**
Unit II	E-commerce business models-Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B), Business-to-Administration (B2A) and Consumer-to-Administration (C2A)- Transaction security – Firewalls and transaction security – requirements for transaction security	**15**
Unit III	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, requirements for Internet -The Advantages of Internet- Internet service provider – Types –World Wide Web- www technologies	**15**

Unit IV	E- Marketing & E- Payment system – E-Marketing channels – Advertising on Network-EDI architecture and Paper less Trading -Types of E- Payment system – Issues – Components of effective E -Payment system	**15**
Unit V	Legal Framework – Legal Framework for E-Commerce- Net threats – cyber laws – aims and features of cyber laws – Cyber crimes -Intelligent Web design	**15**
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E3

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Addison Wesley	Frontier of E-Commerce	Pearson publication	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	David Whiteley	E-commerce: Strategy, Technology and Applications	McGraw Hill Education	2017
2	Bharat Bhaskar	Electronic Commerce: Framework, Technology and Application	McGraw Hill Education	2017
3	PT Joseph	E-Commerce: An Indian Perspective	PHI Learning	2019

4	Greenstein, Feinman, ,	E-Commerce,	Tata McGraw Hill Publications	2001
5	Dennis P.Curtin	E-Commerce principles and Information technology	Tata Mc Graw Hill Publication	2004

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF6E4			**Title**	**Batch:**	2021 - 2024
				Core elective – III-Working Capital Management	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	75		**Credits:**	5

Course Objective

To enlighten the students with new concepts of Working capital Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the working capital concepts	K1

CO2	Understand sources of financing current asset	K2
CO3	Apply the cash and receivables management	K3
CO4	Analyze the inventory management technique	K4
CO5	To create knowledge in Inventory Control Systems	K6

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	M	H
CO2	H	M	H	H	M	H	M	H	H	M
CO3	H	H	M	H	H	H	H	M	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	M	H

H-High ; M-Medium ; L –Low

21UCF6E4

Units	Content	Hrs
Unit I	Working capital-meaning–Importanceofworkingcapitalmanagement-components of working capital–Determinants of working capital requirements–Estimating working capital needs –working capital lifecycle–Roles of finance manager in working capital	**15**
Unit II	Financing Current Assets **-** Different approaches to financing current assets: Conservative, aggressive and matching approach, Sources of finance, Spontaneous source, Trade credits, Short term bank finance, *Commercial papers* and Public deposits, Committees on working capital finance.	**15**
Unit III	Cash Management - Facets of Cash Management, Motives for Holding Cash, Factors determining Cash Needs, Cash Budgeting, Long term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.	**16**

Unit IV	Receivables Management - Objectives, Credit Policy: *Nature and Goals*, Optimum Credit Policy- Creditpolicyvariablescreditstandards-creditperiod–cashdiscount and collection efforts – credit evaluation – control of receivables.	**14**
Unit V	Inventory Management- Nature of Inventories- Need to Hold Inventories - Objectives of Inventory Management, Inventory Management Techniques - Analysis of Investment in Inventory - Inventory Control Systems.	**15**
	Total contact Hrs/Semester	**75**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E4

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	HrishikesBattacharya	Working capital Management strategies and Techniques	Prentice hall of India	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

1	V. K. Bhalla	Working Capital Management: Text and Cases	Anmol Publisher,	2018
2	.I.M. Pandey	FinancialManagement	Vikas Publishing House Private Ltd,	2015
3	James sagner	Essentials of Working capital Management	Willey Publishers	2010
4	R.K. Gupta, Himanshu Gupta	Working Capital Management	Notion Press	2016
5	KrishRangarajan and Anil Misra	Working Capital Management	Excel Books	2010

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

<table>
<tr><td>Programme Code:</td><td colspan="3">B.com -Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">21UCF6E5</td><td>Title</td><td>Batch:</td><td>2021 - 2024</td></tr>
<tr><td rowspan="2">Core elective –III
Research Methodology</td><td>Semester:</td><td>VI</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>75</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

- To provide the students a strong base of research knowledge.
- To develop understanding of the basic framework of the research process and various research designs and techniques.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop understanding of the basic framework of research process.	K1
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process	K2
CO3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business/industry	K3
CO4	Develop to write the research report and research proposal .	K4
CO5	Applya range of quantitative and qualitative research techniques to business and management problems/issues.	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	M	H	M	H	M
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	M	H	H	H	M	H	H	H
CO5	H	H	H	H	M	H	H	H	M	H

H-High; M-Medium; L –Low

21UCF6E5

Units	Content	Hrs
Unit I	Business Research – Meaning – Scope and Significance – Utility of Business Research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and formulation of research problems – Hypothesis – Research design.	**15**
Unit II	Sampling –Methods of Sampling-Selecting a Method of Data Collection – Primary Data – Observation Method – Personal Interview – Telephone Interview – Mail Survey – Other methods - Tools for collection of Data - Questionnaire and Schedule –- Secondary Data – Internal Sources and External Sources of Secondary Data.	**16**

Unit III	Measurement and Scaling Techniques – Reliability and Validity Processing and Analysis of Data – Editing – Coding - Classification – Tabulation -Graphs – Charts – – Interpretations.	**15**
Unit IV	Report Writing - Layout– Contents of Report-Style of the report - Steps in Report writing – *Forms of Reports.* Mechanics of writing a Research Report	**15**
Unit V	Test of Significance – t‟ Test - Large Sample and f‟ Test, Test of Significance for Attributes, Analysis of Variance (ANOVA) – Chi-square Test.	**14**
	Total Contact Hrs	**75**

**Italics* denotes self-study

Theory 80%   Problem 20%Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E5

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.P. Gupta	Statistical Methods	S.Chand& Sons Publisher, New Delhi.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Cooper	Business Research Method	Tata McGraw Hill Publishing Company Limited,	2013

			Noida, UP,	
2	J.K.Suchdeva,	Business Research Methodology	Himalaya Publishing House, Mumbai,	2015
3	R.S.N. Pillai & V. Bagavathi, “	Statistics	Himalaya Publishing House, Mumbai,	2010
4	C.R.Kothari	Research Methodology	New age International Publishers	2014
5	Wilkinson &Bhanderkar,	Research Methodology in Social Sciences,	Himalaya Publishing House.	2019

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF6E6			**Title**	**Batch:**	2021 - 2024
				Core elective – III- Operations Research	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	75		**Credits:**	5

Course Objective

To enable the students to learn techniques of operations research and resources management and their application in the financial decision making in business management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge the Basic concepts of Quantitative techniques	K1
CO2	Get the idea of Transportation models and assignment models.	K2
CO3	Apply the ideas in the areas of Network models (PERT/CPM).	K3
CO4	Evaluatethe models of inventory and Economic order quantity	K5
CO5	Illustrate the importance of Simulation models.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	M	H	H	M	H	M	H	H	M	H
CO3	H	H	M	H	M	H	H	M	H	M
CO4	H	H	H	M	H	H	H	H	M	H
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

21UCF6E6

Units	Content	Hrs
Unit I	Introduction to OR –Evolution-Importance-Scope and impact on Business – Role of OR in Industry and Business –Limitations of OR– Linear Programming – formulation – Solution by Graphical Method.(Simple problems only)	**15**

Unit II	Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non–degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)	**15**
Unit III	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	**15**
Unit IV	Inventory Models –Introduction –Types of inventory-Economic Order quantity(EOQ) – EOQ with no shortage –EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)	**15**
Unit V	Simulation – Types of simulation – Monte Carlo simulation –Decision Theory – *Pay off tables* – decision criteria – decision trees.(Simple problems only)	**15**
	Total Contact Hrs	**75**

**Italics* denotes self study

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6E6

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

1	Kantiswarup,P.K.Gupta,	Operations Research	Sultan&SonsNew Delhi ,15 edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, S.P.	*Statistical Methods*	Sultan Chand & Sons New Delhi	2019
2	Kothari, C.R.	Quantitative Techniques.	Vikas Publications. 3rdRevised.New Delhi	2018
3	DR P.R Vittal and Malini	Operations Research	Margham Publications	2012
4	N.D. Vohra	Quantitative Techniques in Management	McGraw Hill Publishers. New Delhi	2010
5	Taha, H. A	Operation Research: An introduction.	Pearson Education New Delhi.10 th Edition	2017

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

SKILL DEVELOPMENT

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF622			Title	Batch:	2021 - 2024
				Core Lab II :Programming Lab – Tally	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	30		Credits:	2

Course Objective

To create practical knowledge in accounting aspects
To prepare the students for job market

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	create voucher and ledger	K3
CO2	prepare final accounts	K3
CO3	Prepare accounting and inventory information	K4
CO4	Create Stock summary	K4
CO5	Create Godown summary.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	M	H
CO2	H	M	H	H	M	H	M	H	H	M
CO3	H	H	M	H	H	H	H	M	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	M	H

H-High ; M-Medium ; L –Low

Content	Hrs
LIST OF PROGRAMMES • Company Creation and Alteration • Creating and Displaying Ledger • Voucher Creation • Voucher Alteration and Deletion • Inventory Information – Stock Summary • Inventory Information – Godown Creation and Alteration • Final Accounts • Final Accounts with Adjustments • Bank- Reconciliation Statements • Cost Center and Cost Categories • Accounting and Inventory Information • Bill wise Statements • GST Calculation	**30**
Total contact Hrs/Semester	**30**
Allocation of Marks Practical : 50 Marks	

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	21UCF6AL2			Title	Batch:	2021 - 2024
				Core-I-Intellectual property Rights	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To introduce fundamental aspects of Intellectual property Rights to students and to disseminate knowledge on patents, trademarks, copyrights, Design, Geographical Indication (GI), Plant Variety and Layout and Design Protection.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries.	K1
CO2	Interpret the knowledge on patents and Rights and Duties.	K2
CO3	Disseminate knowledge on copyrights and its related rights and registration aspects	K3
CO4	Analyse the concept of trademarks and registration aspects	K4
CO5	Evaluate the concepts in Design, Geographical Indication (GI), Plant Variety and Layout Design Protection and their registration aspects	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	L
CO2	H	M	H	M	H	H	M	H	M	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	L	H	H	M	H	M	H	H	L

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	**Overview of Intellectual Property:** Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights - Rationale for protection of IPR. - Impact of I PR on development, health, Agriculture, and genetic resources. IPR in India — Genesis and Development - IPR in abroad.	
Unit II	**Patents :**Definition - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.	
Unit III	**Copyrights :** Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.	
Unit IV	**Trademarks :** Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board.	
Unit V	**Design:** Meaning and concept of novel and original - Procedure for registration. **Geographical Indication (GI):** Meaning and difference between GI and trademarks - Procedure for registration. **Plant Variety Protection** :Meaning and benefit sharing and farmers' rights – Procedure for registration. **Layout Design Protection** : Meaning – Procedure for registration.	
	Total Contact Hrs	

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda, K V	Intellectual Property Rights: Protection and Management.	IN: Cengage Learning India Private Limited.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, V K	Law relating to Intellectual Property Rights	IN: Lexis Nexis.	2017
2	B. Ramakrishna, H. S. Anil Kumar	Fundamentals of Intellectual Property Rights	Notion Press	2017
3	Virendra Kumar Ahuja	Intellectual Property Rights	LexisNexis	2015
4	Neeraj, P., &Khusdeep, D	Intellectual Property Rights	IN: PHI learning Private Limited	2014
5	D. L. Bosworth ·	Intellectual Property Rights	Elsevier Science	2014

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com –Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF6S21			**Title**	**Batch:**	2021 - 2024
				Skill based subject: II Project Management	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	30		**Credits:**	2

Course Objective

To enable the students to prepare for a project report

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the small scale industries	K1
CO2	To understand plant location and factory design	K2
CO3	To apply project identification and selection	K3
CO4	To analyze project formulation and appraisal	K4
CO5	To Create Knowledge in Project Appraisal	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	H	H	M	H	H	H	H	M	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	H	M	H	M	H	H	M	H	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

21UCF6S21

Units	Content	Hrs
Unit I	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – *Problems of SSI* – Tax Concessions.	**6**
Unit II	Plant Location – Importance – Factors affecting Location – Factory Design – Types of Factory.	**6**
Unit III	Project – Meaning – Project Identification – Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.	**6**
Unit IV	Project Formulation – Significance – Stages in Project Formulation – Feasibility Analysis – Project Report.	**6**
Unit V	Project Risk Management- Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.	**6**
	Total contact Hrs/Semester	**30**

**Italics* denotes self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SS Khanka	Entrepreneurship Development	S Chand & Co.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta CB & Khanka SS	Entrepreneurship & Small Business Management	S Chand & Co.	2017
2	Robert D Hisrich; Michael P Peters	Entrepreneurship	Boston,McGrawHill/Irwin	2017
3	Eric verzuh	Project Management	Willey Publishers	2015
4	Viswanathan Murthy	Project Management	S. Chand	2018
5	Clifford F.Gray	Project Management	McGraw Hill Publishers	2014

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com FINANCE			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	21UCF6S22			**Title**	**Batch:**	2021 - 2024
				Skill based subject: II Logistics Management	**Semester:**	VI
Lecture Hrs./Week or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	30		**Credits:**	2

Course Objective

To educate the importance of Logistics Management to students

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the things related to logistics system	K1
CO2	To understand General structure of shipping industry and its Operating system	K2
CO3	To execute the knowledge in the area of Role of intermediaries in shipping – Major and minor ports in India.	K3
CO4	To interpret about International Air Transport and Air cargo	K4
CO5	To get idea about inland container depots	K2

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	M	H
CO2	M	H	M	H	H	M	H	M	H	H
CO3	H	M	H	M	M	H	M	H	M	M
CO4	M	H	H	H	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	H	H	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Logistics system – concept, objectives and scope – *elements of logistic system* – Importance and relevance to export Management.	6
Unit II	General structure of shipping industry – Types of ships – Operating system – chartering Principles – Freight structure and practices.	6
Unit III	Role of intermediaries in shipping – Major and minor ports in India – Infrastructure – Issues governing shipping in India.	6
Unit IV	Containerization – concept – operations – Types – Benefits – *Inland container depots*– problems and prospects	**6**
Unit V	International Air Transport – Advantages and Constraints – Air cargo – Tariff Structure – IATA.	**6**
	Total Contact Hrs.	**30**

**Italics* denotes self-study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

21UCF6S22

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.KrishnaveniMuthiah.	Logistics Management	Himalaya Publishing House.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Chopra, Sunil, Peter Meindl and D.V. Kalra	Supply Chain Management	Pearson Education	2018
2	Fernie, John and Leigh Sparks	Logistics and Retail Management: Emerging Issues and New Challenges in the Retail Supply Chain.	Kogan Page ,New Delhi	2014
3	Ray, Rajesh	Supply Chain Management for Retailing	McGrawHill Education	2010
4	S.L.Ganapathy and S.K.Nandi	Logistics Management	Oxford university Press	2014
5	David Grant	Logistics Management	Pearson Publishers	2012

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name :Mr.K.Srinivasan Signature :	Name : Dr. R. Muthukumaran Signature :

Programme Code:	B.com -Finance			**Programme Title:**	Bachelor of Commerce Finance
Course Code:	22UCF305			**Title**	**Batch:** 2022- 2025
				Core - V: Corporate Accounting I	**Semester:** III
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	5		**Credits:** 4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	K1
CO2	Familiarize the students with the accounting treatment adopted for raising funds and redeeming them	K2
CO3	Understand the basis in preparing financial statements of joint stock company.	K3
CO4	Apply the knowledge in evaluating goodwill & share of a company	K4
CO5	Create Knowledge in Liquidation of Companies	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	M	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	H	H

H-High ; M-Medium ; L –Low

22UCF305

Units	Content	Hrs
Unit I	**Share capital** Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par- Premium and Discount – Allotment of Shares on Pro-Rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-Issue-Capital Reserve on Forfeiture.	18
Unit II	**Preference share and Debentures** Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	18
Unit III	**Final account of Companies** Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (As per schedule VI)- Calculation of Managerial Remuneration (Basic adjustments).	18
Unit IV	**Valuation of Shares and Goodwill** Valuation of Shares – Need – Methods of Valuing Shares - Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
Unit V	**Liquidation of Companies** Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	18
	Total Contact Hrs	**90**

Theory 20%   Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P and Narang K.L.	Advanced Accountancy	Kalyani Publications, New Delhi.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla,T.S .Grewal, S.C.Gupta	Advanced Accounts	S.Chand Publishing,50 th edition	2019
2	Gupta. R L and. Radhasamy.	Corporate Accounting Vol-I	M Sultan chand& sons	2016
3	Pillai. RSN, Bhagavathy and Uma. S S.Chand Co	Advanced Accountancy Vol -II	M Sultan chand& sons	2016
4	B Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2016
5	Maheswari S.N. and MaheswariSharad K.	Corporate Accounting,5th Edition,	VikasPublishing Pvt. Ltd, New Delhi,	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	22UCF306			Title	Batch:	2022 - 2025
				Core - VI: Commercial Law	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the legal provisions which are essential for valid contract.	K1
CO2	Understand the legal aspects of special contracts	K2
CO3	Apply the knowledge and skill in discharge of contract and in breach of contract	K3
CO4	Analyze the rights, liabilities and termination of an agent.	K4
CO5	Evaluate the principles relating to sale of goods and techniques to resolve practical problems in the area of commercial law.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	M	M	H	H	M
CO2	H	M	M	H	H	M	M	H	H	M
CO3	H	H	H	H	H	M	H	M	H	M
CO4	H	H	M	H	H	M	M	M	H	M
CO5	H	H	H	H	H	M	M	H	H	M

H-High ; M-Medium ; L –Low

22UCF306

Units	Content	Hrs
Unit I	Indian Contract Act 1872- Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Acceptance - Types – Legal Requirements-Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Consideration-Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.	15
Unit II	Capacity to Contract-Law Relating to Minor- Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. Contingent Contract- Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender - Quasi Contract	15
Unit III	Contract of Indemnity and Guarantee - Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee– Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	15
Unit IV	Contract of Agency-Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency	15
Unit V	The Sale of Goods Act 1930 - Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell – Condition and Warranties – Distinction between conditions and Warranties-Rights and duties of an unpaid seller- The Carriage of Goods act – Carriage of goods by land – Carriage by sea- Carriage by Air.	15
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor. N.D	Business Law	Sultan Chand and Sons.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai and Bhavathi, R.S.N	Business Law	Sultan Chand and Company	2017
2	Balachandran V and Thothardi,	Business Law	Tata McGraw Hill Publishing Company Ltd	2015
3	Kuchal	Mercantile Law	Vikas Publishing House	2015
4	Tulsian P.C,	Business Law-	Tata McGraw Hill Publishing Co ltd	2017
5	Shukla M. C.,	Mercantile Law,	Vikas Publishing House	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF307			Title	Batch:	2022 - 2025
				Core - VII: Principles of Marketing	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enrich the students with the knowledge of Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the core concepts of marketing and discuss the role of marketing in business and society.	K1
CO2	Remember the modern marketing concepts	K2
CO3	Understand the importance of new product	K2
CO4	Apply knowledge in the preparation of advertisement.	K3
CO5	Analyze the needs of retail marketing	K4

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	H	H
CO2	H	H	M	H	M	H	H	H	H	M
CO3	H	M	H	H	H	H	M	H	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	H	H	M

H-High ; M-Medium ; L –Low

22UCF307

Units	Content	Hrs
Unit I	Market - Marketing & Selling– Meaning and Definition – Objectives and Importance of Marketing - Evolution of Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation - Basis – Criteria – Benefits.	15
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors affecting Choice of Distribution- Branding – Features – Types – Functions - Packaging – Features – Types – Advantages – Brand Name and Trademark.	15
Unit III	Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Pricing. Pricing strategies- Price setting – objectives- factors and methods-Price adapting policies- Initiating and responding to price changes.	15
Unit IV	Promotion – Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Recruitment and Selection – Training of sales force - Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.	15
Unit V	Retail Marketing – Methods – Problems – Rural Marketing – Meaning and Features – Consumerism – Meaning and Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act (2019)– Consumer Forum. Recent Trends marketing – e-marketing - basics of marketing research and marketing information system- Green Marketing	15
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF307

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai & Bagavathi.R.S.N.	Modern Marketing Principles and Practices	Sultan Chand & Co Pvt. Ltd., 1st Edition.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler.	Principles of Marketing	Prentice Hall of India.17th Revised Edition, New Delhi	2018
2	William J Stanton.	Fundamentals of Marketing.	Tata McGraw Hill Publication,4th Edition. NewDelhi	2012
3	Dr.Rajan Nair	Marketing.	Sultan Chand & Sons, 7th Revised Edition. NewDelhi	2012
4	Sontakki. C N	Principles of Marketing	Kalyani publishers, 16th edition	2014
5	V.S.Ramasamy& S.Namakumari	Marketing management	SultanChand & Sons 5 th edition	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF3A1			Title	Batch:	2022 - 2025
				Allied:III: Business Mathematics	Semester:	III
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students to apply Mathematical Knowledge to Business Problems

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of interest and related terms.	K1
CO2	Understand the set Operations and Laws.	K2
CO3	Demonstrate the knowledge of Matrix.	K3
CO4	Analyze the Differentiation Problems	K4
CO5	Develop the knowledge Integration.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	H	H	M	H	H	H	H	M	H
CO3	H	H	M	H	H	H	H	M	H	H
CO4	H	H	M	H	M	H	H	M	H	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

22UCF3A1

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple Interest and Compound Interest – Annuities – Meaning – Present Value of an Immediate and Annuity due – Amount of an Immediate and Annuity due - Bills Discounting – Terms.	18
Unit II	Sets –Definition and Notations - Methods of Description of Sets– Types of Sets – Venn Diagram – Set Operations – Laws & Properties of Sets –Cartesian Product - Series - Arithmetic Progression - Geometric Progression.	18
Unit III	Matrix Algebra – Order of Matrix – Types of Matrix – Matrix Operations - Addition, Subtraction and Scalar Multiplication of Matrix –Multiplication – Transpose – Properties - Determinants - Minor and Cofactor - Inverse of Matrix - Rank of a Matrix –-Simultaneous linear equations – Standard Forms.	18
Unit IV	Differentiation – Standard Function - Rules for differentiation – Addition Rule, Product Rule, and Quotient Rule – Function of a Function Rule - Logarithmic Differentiation – Derivative – Marginal Concepts – Elasticity of Demand & Supply – Increasing and Decreasing Functions – Maxima and Minima – L's Hospital Rule.	18
Unit V	Elementary Integral Calculus - Indefinite Integral - Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.	18
	Total Contact Hrs	**90**

Theory 20% **Problem 80%**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. B. N. Gupta, Dr. PushkarNath, Shyamles Kumar	Business Mathematics	SBPD Publications	2020
2	D. C. Sanchetti, and V. K. Kapoor,	Business Mathematics.	Sultan Chand Co. & Ltd	2019
3	Hazarika Padmalochan ·	A Textbook of Business Mathematics.	Sultan Chand Co. & Ltd	2017
4	Dr. J. K. Sharma ·	Business Mathematics	I.K. International Publishing House Pvt. Ltd	2016
5	V. Sundaresan, and S. D. Jayaseelan.	Introduction to Business Mathematics	Sultan Chand Co. & Ltd	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com –Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	22UCF3N1			**Title**	**Batch:**	2022 - 2025
				Non Major Elective I: Financial Services	**Semester:**	III
Lecture Hrs./Week or Practical Hrs./Week	1	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

This paper aims at imparting basic knowledge about financial markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect Financial system in India	K1
CO2	Understand the Financial Market	K2
CO3	Implement Merchant banking services and guidelines for merchant bankers	K3
CO4	Remember the functions and types of factoring	K1
CO5	Analyze the importance of venture capital	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	M	H	H	M
CO2	M	H	M	H	H	M	H	M	H	H
CO3	H	M	H	M	H	H	M	H	M	H
CO4	M	H	H	M	H	M	H	M	H	H
CO5	H	M	H	H	M	H	H	H	H	M

H-High ; M-Medium ; L –Low

22UCF3N1

Units	Content	Hrs
Unit I	Financial system in India - Functions of financial system- Financial concepts- Financial assets-Financial intermediaries.	3
Unit II	Financial Market - Capital market- meaning- Classification of capital market-Industrial securities-Government Securities Market**-** Long term loans market.	3
Unit III	Merchant banking- Definition- Merchant Banking in India-Services-Guidelines for merchant bankers-progress of Merchant Banking in India.	3
Unit IV	Factoring-Meaning–Definition-Functions-Types of factoring-Factoring in India-Forfeiting- Benefits- Forfeiting in India.	3
Unit V	Venture capital –Concept- Features Venture capital-Importance of venture capital – Initiative in India-Guidelines –The Indian Scenario-Present position.	3
	Total Contact Hrs	**15**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon.E &Natarajan.K,	Financial Markets & Services	Mumbai: Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Siddhartha SankarSaha	Indian Financial system	MC Graw Hill publishers	2020
2	BimalJaiswal, Richa Banerjee	Financial services	New Royal Book Company	2020
3	M.Y.Khan	Indian Financial system	MC Graw Hill publishers,11th edition	2019
4	B.Santhanam.	Financial Services	Mumbai: Himalaya Publishing House.	2017
5	M.Y.Khan	Financial Services	Mumbai: Himalaya Publishing House.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF3N2			Title	Batch:	2022 - 2025
				Non Major Elective I: Financial Institutions and Management	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To describe the functions of financial Institutions in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Financial Institutions	K1
CO2	Understand the Risks of financial institutions	K2
CO3	Remember Risk and liquidity management	K3
CO4	understand the Powers and duties of financial institutions	K2
CO5	Analyze Depository System in India	K4

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	M	M	H	H
CO2	H	H	M	H	H	H	H	M	H	H
CO3	M	M	H	M	H	M	M	H	M	H
CO4	M	H	M	H	M	M	H	M	H	M
CO5	H	M	M	H	H	H	M	H	H	H

H-High ; M-Medium ; L –Low

22UCF3N2

Units	Content	Hrs
Unit I	Financial Institutions – Meaning – Kinds – Depository institutions-Insurance-Finance companies-Mutual funds.	3
Unit II	Risks of financial institutions- Market risk –credit risk- Internal rate risk.	3
Unit III	Risk management- Liability and liquidity management- Capital adequacy.	3
Unit IV	Powers and duties of financial institutions- general powers- Deposits – Prohibitions.	3
Unit V	Depository System- Meaning-Definition-Objectives-Depository process-Depository System in India.	3
	Total Contact Hrs	**15**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	KalpeshAshar	Financial Management	Vibrant publishers,4th edition	2019
2	Dr.S.N.Maheswari	Financial management principles& practice	Sultan chand and sons	2019
3	M.Y Khan,Pk Jain	Financial management text, problems & cases	MC Graw Hill education,8th edition	2018
4	Gordon & Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition	2016
5	Dr. Gurusamy S.	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company.	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Programme Code:	B.Com – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF408			Title	Batch:	2022 - 2025
				Core - VIII: Corporate Accounting II	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students, understand the Corporate Accounting System.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the accounting procedures of amalgamation and absorption of companies.	K1
CO2	Understand the procedure for reducing share capital.	K2
CO3	Prepare financial statement of special type of business such as Banking companies.	K3
CO4	Understand the accounting procedures of insurance companies.	K2
CO5	Evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	M	M	H	H
CO2	H	H	M	H	H	H	H	M	H	H
CO3	M	M	H	M	H	M	M	H	M	H
CO4	M	H	M	H	M	M	H	M	H	M
CO5	H	M	M	H	H	H	M	H	H	H

H-High ; M-Medium ; L –Low

22UCF408

Units	Content	Hrs
Unit I	**Amalgamation Absorption of companies** Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Purchase consideration-Types-Lump sum method-Net asset method-Net payment method-Intrinsic Value Method and Absorption of Companies.	15
Unit II	**Reconstruction of Companies** Internal reconstruction-Meaning- Alteration and Reduction of share capital-procedure for reducing share capital - Accounting for Reconstruction of Companies.	15
Unit III	**Banking Company Accounts** Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (New format only)	15
Unit IV	**Insurance Company Accounts** General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet (New format only).	15
Unit V	**Holding Company Accounts** Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	15
	Total Contact Hrs	**75**

Theory 20% **Problem 80%**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF408

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang.K.L,	Advanced Accountancy	Kalayani Publishers.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan Kumar Goyal	Corporate accounting	Taxmannpublishers 8th edition	2021
2	R.S.Singal	Corporate accounting	V.K Global publication Ltd	2020
3	D.K Goel, Shelly Goel	Corporate accounting	Arya publications	2019
4	Reddy and Murthy	Corporate Accounting,	Chennai, Margham Publications	2017
5	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications,	New Delhi, Sultan Chand And company.13th Revised Edition,	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

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<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">22UCF409</td><td>Title</td><td>Batch:</td><td>2022 - 2025</td></tr>
<tr><td rowspan="2">Core - IX:
Company Law&
Secretarial Practice</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept about Company and its promotions under Companies Act 2013.	K1
CO2	Prepare the documents maintained under Companies Act 2013.	K2
CO3	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary	K3
CO4	Prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	Understand the various modes of winding up	K2

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	M	H	M	H	M	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	M	H	H	M	H	M	H
CO4	H	H	M	H	H	H	H	M	H	H
CO5	H	M	H	M	M	H	M	H	M	M

H-High ; M-Medium ; L –Low

22UCF409

Units	Content	Hrs
Unit I	**Company:** Meaning-Definition – Characteristics – Types of companies including One Person Company–Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the company Secretary Before Incorporation.	15
Unit II	**Memorandum & Articles:** Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultra vires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum& Articles –Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	15
Unit III	**Prospectus:** Definition – Types of prospectus -Principles pertaining to prospectus under the company law - Contents –Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.	15
Unit IV	**Meeting :** Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings	15
Unit V	**Winding up of Company:** Meaning and Modes of Winding up –Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	15
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ashok K, and Bagrial, A.K	Company Law,	New Delhi, Vikas Publishing House.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D. Kapoor's, Dr.Rajni Abbi, Bharat Bhushan	Elements of Company Law	Sultan chand	2020
2	Mohammed kumalurNabi	Company Law	Dreamtech press	2019
3	Kapoor M.D.	Guide to the Companies Act,	Nagpur Wadhwa And Company	2017
4	Avtar Singh	Company Law	Lucknow, Eastern Book Company.	2017
5	Kapoor N.D	"Company Law and Secretarial Practice",	13th Edition, New Delhi, Sultan Chand & Sons.	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name :Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	22UCF410			Title	Batch:	2022 - 2025
				Core - X : Income Tax Law & Practice	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concept of income tax act 1961	K1
CO2	Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	Get the idea of the various sources of incomes Examine.	K2
CO5	Apply and practice in computation of total income	K3

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	M	H	H	H	H	M	H
CO5	H	H	H	M	H	H	H	H	H	H

H-High ; M-Medium ; L –Low

22UCF410

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status(Individual, HUF-AOP and others)– Scope of Total Income-Exempted Incomes.	**15**
Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	**15**
Unit III	Income from House Property-Computation of income from house property-Calculation of Net Annual value-Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession	**15**
Unit IV	Income from Capital Gains-Long term capital gain and short term capital gain-Computation of Capital gain-Income from other Sources-General Income-Specific Income-Computation of income from other sources.	**15**
Unit V	Set Off, Carry Forward and Set off of Losses. - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only)-Calculation of Tax Liability of Individual.	**15**
	Total Contact Hrs	**75**

Theory: 40% **Problem: 60 %**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF410

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC.	Income-tax Law and Account,	SahithyaBhavan Publisher Current Edition New Delhi,	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang, Income Tax Law and Practice	Income Tax Law and Practice, 43rd Edition.	Kalyani publishers, New Delhi,	2020
2	Bhagawathi Prasad.	Law & Practice of Income Tax in India	NavmanPrakashan Aligarh, New Delhi,	2020
3	DinkarPagare	Income Tax and Practice	Sultan chand& Sons	2020
4	Singhania Vinod K.	Direct Taxes Law and Practice	Taxmann Publications, New Delhi	2020
5	M. B. Kadkol	Income-Tax law & Practice	RenukaPrakashan, Hubli.	2020

Course Designed by	**Head of the Department**	**Curriculum Development Cell**	**Controller of the Examination**
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

Programme Code:	B.Com-Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	22UCF4A1			**Title**	**Batch:**	2022 - 2025
				Allied:IV: Business Statistics	**Semester:**	IV
Lecture Hrs./Week or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To enable students gain the knowledge of Statistical Techniques applicable to Business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the statistical data using Measures of central tendency.	K1
CO2	Understand the Measures of dispersion and Skewness Problems.	K2
CO3	Apply the knowledge of Correlation and Regression.	K3
CO4	Analyse the Price index numbers	K4
CO5	Develop the knowledge of time series and sampling errors.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	M	H	H	H	H	M	H	H	M	H
CO3	H	H	M	H	M	H	H	M	H	H
CO4	H	H	M	H	H	H	H	M	H	H
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

22UCF4A1

Units	Content	Hrs
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods. Measures of Central Tendency – Mean – Definition - Methods and data types- Median – Mode – Grouping table and analysis table - Geometric Mean - Harmonic Mean.	15
Unit II	Measures of Dispersion and Skewness – Range-Quartile Deviation and Standard Deviation – Methods - Pearson's and Bowley's Measures of Skewness.	15
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis - Difference between Correlation and Regression – Regression Equations - Regression Lines X on Y and Y on X.	15
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyres' Method, Paasche's Method, Fisher's Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	15
Unit V	Analysis of Time Series and Business Forecasting – Components - Seasonal Fluctuations- Methods of Measuring Trend and Seasonal Changes (including problems)	15
	Total Contact Hrs	**75**

Theory 20% **Problem 80 %**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4A1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Statistics.	Jai Publishers	2020
2	J. K. Sharma	Business Statistics	Vikas Publishing	2019
3	PerumalMariappan	Statistics for Business	CRC Press	2019
4	P.S. Gupta	Statistical Method	Sultan Chand & Sons.	2017
5	M. SivathanuPillai	Economic and Business Statistics	Progressive Corporation Ltd.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">22UCF4S1</td><td>Title</td><td>Batch:</td><td>2022 - 2025</td></tr>
<tr><td rowspan="2">SEC II / Naan Mudhalvan:Principles of Auditing</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>2</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To expose the students to the principles and practices of Auditing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the objectives of an audit, qualification of an auditor and types of audit.	K1
CO2	Understand Internal Control system of a company and about vouching.	K2
CO3	Apply the knowledge of auditing in Investigation and conduct Electronic auditing.	K3
CO4	Analyze the Procedure for verification of assets and Liabilities.	K4
CO5	Evaluate the modes of appointment of an auditor and liabilities of an auditor in auditing the Financial statement of a company .	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	M
CO2	H	H	H	H	M	H	H	M	H	M
CO3	M	H	H	H	H	M	H	H	H	M
CO4	H	H	H	H	M	M	M	M	H	M
CO5	H	M	H	H	H	H	M	M	H	M

H-High ; M-Medium ; L –Low

22UCF4S1

Units	Content	Hrs
Unit I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualifications of an Auditor – Quality Audit Planning-Audit Programme– Note book-Working paper – Auditing Standards	6
Unit II	Internal Control – Internal Check and Internal Audit –– Vouching – Vouchers – Essentials of valid voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger	6
Unit III	Investigation – Objectives of Investigation –Difference between Auditing and Investigation– Investigation under the Provisions of Companies Act- Electronic Auditing–EDP Audit.	6
Unit IV	Verification and Valuation of Assets and Liabilities – Auditor's Position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation-Methods and Causes – Reserves and Provisions – Secret Reserves.	6
Unit V	Audit of Joint Stock Companies – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditors – Audit Share Capital – Audit share transfer and transmission-Auditor's Report – Contents and Types.	6
	Total Contact Hrs	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tandon, B.N., Sudharsana. S &Sundharabanu. S.	A Hand Book of Practical Auditing.	Sultan Chand & Company Ltd.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.B. K. Mehta & Dr. Kumari Anamika	Auditng	SBPD Publications	2020
2	Dr. T. R. Sharma Shahitya	Auditng	Bhawan Publications	2019
3	DinkarPagare	Principles & Practice of Auditing	Sultan Chand & Sons	2018
4	Pradeep Kumar, SachdevaBaldev, Jagwant Singh	Principles and Practices of Auditing	Kalyani Publications	2017
5	Dr .S. Meenakumari& Dr. I. Nagarajan.	Fundamentals of auditing	Aph Publishing Corporation	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">22UCF4N1</td><td>Title</td><td>Batch:</td><td>2022 - 2025</td></tr>
<tr><td rowspan="2">Non Major Elective II: Online Trading</td><td>Semester:</td><td>IV</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>1</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To enlighten students on the basic concept of online trading

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Online Trading process.	K1
CO2	Understand the Methods of Trading.	K2
CO3	Execute the Kinds of Speculators.	K3
CO4	Estimate the investor protection measures and SEBI Guide lines.	K4
CO5	Analyse the DEMAT and REMAT operations.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	M	H	M	M	H
CO2	M	H	H	H	M	M	H	H	H	M
CO3	H	M	H	M	H	H	M	H	M	M
CO4	H	H	M	H	H	H	H	M	H	H
CO5	M	H	M	M	H	M	H	H	M	H

H-High ; M-Medium ; L –Low

22UCF4N1

Units	Content	Hrs
Unit I	Online share Trading- Introduction - Modus operandi of E-Trading-BSE-BOLT system-Merits of online trading-Types of stock market orders-NSE-OTCEI.	3
Unit II	Methods of Trading-Selection of Broker- Choice of a broker-placement of order-execution of order-Preparation of contract notes- settlement of transaction-Types.	3
Unit III	Speculation- Kinds of Speculators-Speculator Vs Broker-Investor-Jobbers -client brokers-floor brokers- Jobbers/Taravaniwallas - Badla financiers-Arbitragers-Bulls/tejiwallas-Bears/Mandiwallias-Speculative Transactions.	3
Unit IV	Investors protection-Factors affecting investors interest-Investor protection measures- SEBI Guide lines-Prohibition of Unfair trade practices-Recent Guidelines	3
Unit V	Trading process-DEMAT-Functions-REMAT-Operations-Role of Exchange, Securities and Funds	3
	Total Contact Hrs	**15**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suresh Padmalatha,Paul Justin	Management of Banking and financial services	Pearson education,4th edition	2017
2	NachiketM.vechalekar, Rekhakankariya	Financial services	Nirali Prakashan,1st edition	2016
3	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition.	2016
4	DhananjayBaput	Marketing of financial services	Dreamtech press	2013
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name :	Name : Dr.G.Akilandeswari	Name: Mr.K.Srinivasan	Name: Dr.R.ManickaChezhian
Signature :	Signature :	Signature :	Signature :

Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	22UCF4N2			**Title**	**Batch:**	2022 - 2025
				Non Major Elective II : Financial Intermediaries	**Semester:**	IV
Lecture Hrs./Week or Practical Hrs./Week	1	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To describe the Role and functions of financial intermediaries in India

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Financial intermediaries and their functions.	K1
CO2	Understand the Financial instruments	K2
CO3	Implement the types of financial intermediaries and their services.	K3
CO4	Implement the Portfolio management.	K4
CO5	Analyze the Role of Financial Intermediaries.	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	M	H	M
CO2	H	H	M	H	H	H	H	M	M	H
CO3	M	H	H	H	H	M	H	H	H	H
CO4	M	M	H	M	M	H	M	H	M	M
CO5	H	H	M	H	M	H	H	M	H	M

H-High ; M-Medium ; L –Low

22UCF4N2

Units	Content	Hrs
Unit I	Financial intermediaries-Meaning-Definition-functions-Advantages-Disadvantages-Differencebetweenfinancial institutions and financial intermediaries.	3
Unit II	Financial instruments-Meaning- Definition-Functions-Advantages-Disadvantages-Relationship of financial instruments with financial intermediaries.	3
Unit III	Types of financial intermediaries-Deposit type institutions-Commercial thrift institutions -Contractual saving institutions-Life insurance-Pension fund-Investment fund-Mutual fund and money market.	3
Unit IV	Services of financial intermediaries-Issue management-Underwriting-Portfolio management-Mergers and acquisitions.	3
Unit V	Role of Financial Intermediaries-Measures for Investor protection-Factoring in Trading-Depository System.	3
	Total Contact Hrs	**15**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF4N2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA B.Saravanaprasath	Financial management& economics for finance CA intermediate	Commercial Law publishers,5th edition	2021
2	Prof.SonuRane	Economics for finance CA intermediate	Target publication Pvt.Ltd,1st edition	2020
3	PC Tulsion, Bharat Tulsion, TusharTulsion	Financial management for CA intermediate	MC Graw Hill,1st edition	2020
4	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition.	2016
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name : Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.ManickaChezhian Signature :

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">23UCF101</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">CC - I-
Financial Accounting I</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>6</td><td>Tutorial Hrs./Sem.</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To apply skills in critical-thinking and problem-solving	K3
CO4	To get the idea for preparing hire purchase and Installment	K4
CO5	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transaction	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	H	H	M	H	H
CO2	H	M	H	M	H	H	M	M	M	H
CO3	M	H	M	H	M	L	H	M	H	M
CO4	H	M	H	H	M	H	M	H	H	L
CO5	H	H	M	M	H	H	H	M	M	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Accounting – Definition – Concepts and Conventions – Journal – Ledger – Subsidiary books –Trial Balance - -Accounting standard.	**18**
Unit II	Final Accounts of a Sole Trader -Depreciation Accounting – Features – Depreciation Vs Fluctuation – Methods – Merits and Demerits – Causes – Straight Line and Diminishing Balance Method –Annuity Method-Insurance policy Method	**18**
Unit III	Bank reconciliation statement-Causes for differences-preparation of Bank reconciliation statement - Single Entry – Meaning and Salient Features – Statement of Affairs Method – Conversion Method.	**18**
Unit IV	Hire Purchase and Installment – Differences - Hire purchase Accounting – Calculation of interest –Methods of computation profit-Default and Repossession-Complete Repossession-Partial Repossession-Installment purchase system.	**18**
Unit V	Royalty Accounting (Excluding sub – lease)-Meaning- Definition-Methods of recoupment -Fixed Recoupment- Flexible Recoupment- Short workings Lapsed or written off.	**18**
	Total Contact Hrs	**90**

Theory: 20% **Problem: 80%**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain and Narang	Financial Accounting	Kalyani Publishers	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S Reddy and Dr.A Murthy	Financial Accounting	Margham Publications	2021
2	Dr.A.karim Dr.S.S.Khanuja	Financial accounting	SBPD, publishing house.Agra	2020
3	BhusanKumargoyal, H.N Tiwari	Financial accounting	Taxmann,8^{th} edition publication Pvt.ltd	2020
4	Mitchell Franklin, Patty Graybeal, Dixon Cooper	Principles of Accounting	OpenStax.Volume 1	2019
5	Gupta. R.L and Radhaswamy,M.	Financial Accounts, Theory Methods and Applications	Sultan Chand and Sons. 13^{th} Revised Edition	2017
6	Vinayakam. N and Charumathi,B.	Financial Accounting.	Sultan Chand and Sons.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	23UCF102			Title	Batch:	2023 - 2026
				CC- II -Principles of Management	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To made the students to understand the conceptual frame work of business management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect knowledge about Scientific Management, Principles of Management and MBO and MBE	K1
CO2	Understand the area of planning and Decision making.	K2
CO3	Implement the things related to Principles of sound organization and Span of Control.	K3
CO4	Analyze and give ideas about the function of staffing, theories of motivation and control	K4
CO5	Develop the Knowledge in the area of Business Ethics and Social responsibility	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	L	H	M	H	M	H	M
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	M	H	H	H	L	H	H	H
CO5	H	H	H	H	M	H	H	H	M	H

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Management - Evolution of Management- Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management - PODSCORP – Fayol's Principles of Management – Management by Objectives (MBO) – Management by Exception (MBE).	18
Unit II	Planning-Meaning - Objectives of planning - Importance of planning – Types of planning – Decision making- Nature and significance- Process of Decision making – Types of Decision making- Styles of decision making – analytical decision making- behavioral decision making- conceptual decision making – Decision making techniques	18
Unit III	Organizing – Meaning and definition of Organizing- Importance of Organizing and Principles of Organizing- Work specialization- Authority- Chain of Command- Delegation and Span of Control- Types of Organizational Structure - Staffing – Meaning and definition-Functions of Staffing – Recruitment-Meaning and definition - Sources of Recruitment- Motivation – Importance of Motivation - Maslow's Theory of Motivation – X, Y and Herzberg Theories.	18
Unit IV	Leadership – Types – Qualities of a Good Leader- Co-ordination- Meaning and Definition- co-ordination – Need for co-ordination- Types of co-ordination and essential requisites for excellent co-ordination- Controlling- Meaning and Importance- Need for control –Advantages and Disadvantages of Control-Function of controlling- Process of controlling and types of Control.	18
Unit V	Business Ethics- Meaning and Definition - Need and importance -Principles of Business Ethics-Concepts and types of Business Ethics - Business Ethics and Social responsibility- Role of Ethics in Business.	18
	Total Contact Hrs	**90**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

23UCF102

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C.B.Gupta	Business Management	Sultan Chand& Sons - New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T. Ramasamy	Principles of Management	Himalaya Publishing House	2019
2	Dinkarpagarae-.	Business Management	Sultan Chand & Sons New Delhi.	2017
3	P.C.Tripathi&P.N Reddy,	Principles of Management	Tata Mc.Graw Hill - NewDelhi,5thEdtion	2013
4	Meenakshi Gupta	Principles of Management	Sultan Chand & Sons New Delhi	2013
5	J. Jayashankar	Business Management	Margham Publications – Chennai	2012

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Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	23UCF1A1			Title	Batch:	2023 - 2026
				GE I – Allied: Office Automation	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	1		Credits:	3

Course Objective

To expose the students about the applications of computer in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Execute the knowledge in the area of Ms Word.	K3
CO2	Implement the knowledge in the area of Ms Excel.	K3
CO3	Develop the skills in PowerPoint Presentations	K4
CO4	Analyse the uses of Ms Access	K5
CO5	Create tables using MS Access	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	M	H	M	H	H	L	H	M	H
CO3	M	H	H	H	M	M	H	H	H	M
CO4	H	M	H	L	H	H	M	H	H	H
CO5	H	M	H	H	M	H	M	H	H	H

H-High ; M-Medium ; L –Low

23UCF1A1

Units	Content	Hrs
Unit I	Computer – Characteristics of Computers – Software and Hardware – Operating Systems – Types of Operating System – Windows - Features - Desktop – My Computer - Mouse – Keyboard – Internet Explorer – Recycle Bin – My Documents – Printer – Shut Down.	12
Unit II	MS Word - Word Processor – Creating a Document – Editing a Document – Move and Copy a Text – Finding and Replacing a Text – Header and Footer - Formatting Text and Paragraph – Bullets and Numbering – Spelling and Grammar – Mail merge – File Export and Import – Templates – Table creation.	12
Unit III	Excel - Worksheet - Moving and Copying- Inserting and Deleting Rows and Columns – Creating Charts –Functions- Date and Time- Mathematical and Statistics - Formatting a Cell – Conditional Formatting – Sort – Filter – Auto Filter – Advanced Filter.	12
Unit IV	PowerPoint –Power point Presentation – Different Views of PowerPoint - Running a Slide Show – Custom Animation and Sound - Automation of Presentations.	12
Unit V	Access – Databases and Tables – Creating tables for storing data – Relationship between tables – Selection with Queries – Building user interface with Forms – Displaying data with reports.	12
	Total Contact Hrs	**60**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.K. Taxali	PC Software for Windows Made Simple	New Delhi, Tata McGraw Hill Publishing co. Ltd	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Samir mandal	Basic Concepts of computer for competitive Exam	Kindal edition	2019
2	Linda Foulkes	Learn Microsoft Office	Packt Publishing	2019
3	Petor Norton	Introduction to computers	Mc Graw Hill education,7th edition	2017
4	S.S.Shrivastava	Microsoft Office	Laxmi Publications	2015
5	Nellai Kannan.	MS Office	Nels publications	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">23UCF1A2</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">GE I-Allied:
Advanced Excel</td><td>Semester:</td><td>I</td></tr>
<tr><td>Lecture Hrs./Week
or
Practical Hrs./Week</td><td>4</td><td>Tutorial Hrs./Sem.</td><td>1</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To develop understanding of machine learning through optimal data processing and structured representation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand working and use of Ms.-EXCEL at workplace	K1
CO2	To make use of MS-Excel for data feeding and formatting	K2
CO3	To optimize the use of MS-Excel for powerful data analysis	K3
CO4	To apply correct data visualization technique to gain optimal presentation of data	K4
CO5	To apply enhanced features of MS-Excel	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	L
CO2	H	M	H	M	H	H	M	H	M	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	L	H	H	M	H	M	H	H	L

Units	Content	Hrs
Unit I	Excel-Introduction-Manages Work book -Options and Settings-Create Tables-Perform Operations with formulas and Functions Basic Functions-Mathematical functions-Date and Time Functions - Formatting Proofing- Sorting and Filtering-Multiple-level sorting-Custom sorting-Auto Filter-Create Charts and objectives-protecting Excel- printing Work book.	**12**
Unit II	What If Analysis-Formats and Layouts-Create- Advanced Functions and Formulas-Logical Functions-Lookup Functions-Reference Functions-Power Functions-Data validation-Inbuilt and Custom validation-Working with Templates-Create Advanced Charts and Tables Using VBA Macro-New features of Excel	**12**
Unit III	Workbook and worksheets- Navigation with keyboard- Tabs and ribbons- file menu-quick access –toolbar- create print and save workbook- worksheet basics- protecting excel workbook and worksheet- importing and exporting data-co-authoring; Data and Formatting-Adding Data -Cut Copy Paste- Data fill -Data Movement- Cell Formatting -Conditional Formatting- Cell Operations- Reusable Lists -Data Validation -Sorting And Filtering -Tables.	**12**
Unit IV	Understanding formulas; operators in formula- named ranges- calculations-functions in formulas-relative and absolute addressing- referencing cells outside the worksheet and workbook- functions – logical- summarizing- text – lookup-reference, data and time-math functions-error handling-formula auditing.	**12**
Unit V	Charts types and uses- Chart depiction – column- line - pie- bar- bubble- histogram Analysis - Pivot Table- Pivot Charts.	**12**
	Total Contact Hrs	**60**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

22UCF1A2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Manisha Nigam,	"Data Analysis with Excel",	BPP publications	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Wayne Winston	Microsoft Excel 2019 Data Analysis and Business models	6 th edition	2019
2	Michael Alexander,Richard Kuseleika, John Walkenbach	Excel 2019 Bible	1st Edition	2019
3	Petor Norton	Introduction to computers	Mc Graw Hill education,7th edition	2017
4	S.S.Shrivastava	Microsoft Office	Laxmi Publications	2015
5	Nellai Kannan.	MS Office	Nels publications	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

SKILL DEVELOPMENT

<table>
<tr><td>Programme Code:</td><td colspan="3">B.com -Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td>Course Code:</td><td colspan="3">23UCF1A3</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">Lecture Hrs./Week or Practical Hrs./Week</td><td rowspan="2">2</td><td rowspan="2">Tutorial Hrs./Sem.</td><td rowspan="2">-</td><td rowspan="2">GE I - Allied: Lab - I: Office Automation</td><td>Semester:</td><td>I</td></tr>
<tr><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

To provide practical exposure to students on Office Automation Practices

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Create Mail merge in MS word	K3
CO2	Prepare Salary statement and Inventory statement in MS Excel	K4
CO3	Create charts in MS Excel	K4
CO4	Prepare the presentations with animations in power point.	K4
CO5	Create tables using MS Access	K4

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	H	H	M	M	H	H	H	M	M
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	M	H	H	H	M	H	H	M	H
CO5	H	H	H	M	M	H	M	M	H	H

H-High ; M-Medium ; L –Low

Programme Code:	B.Com - Finance	Programme Title:	Bachelor of Commerce Finance

	Exercise	Hrs
MS WORD	1. Formatting Text 2. Table Creation 3. Mail Merge	30
MS EXCEL	1. Invoice Preparation 2. Salary Bill Creation 3. Inventory List Creation 4. Student Result Analysis using Chart	
MS POWERPOINT	1. Slide Presentation about a New Car 2. Graphics in Slide	
MS ACCESS	1. Creation of Tables (a) Student Personal Details (b) Student Mark List 2. Queries using "Order by" 3. Form Creation 4. Report Generation	
Total contact Hrs/Semester		**30**
Allocation of Marks	Practical: 50 Marks	

23UCF1A3

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

Course Code:	23UCF203			Title	Batch:	2023 - 2026
				CC III : Financial Accounting II	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	5		**Credits:**	4

Course Objectives

To familiarize the fundamental concepts of Financial Accounting II

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	K1
CO2	Understand the various methods of goodwill and settlement of accounts to retiring partners.	K2
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	K3
CO4	Analyses the procedures involved in Insolvency of individual and partner	K4
CO5	To get the idea about Branch and Departmental accounts	K2

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	M	H	H	H	H	M
CO3	H	H	H	H	M	H	H	H	H	M
CO4	H	M	H	M	H	H	M	H	L	H
CO5	H	L	H	H	H	H	H	H	H	H

H-High ; M-Medium ; L –Low

23UCF203

Units	Content	Hrs
Unit I	Partnership- Introduction- Types - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.	18
Unit II	Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only)	18
Unit III	Death of a Partner – Mode of Payment-Lump sum payment Method-Installment Payment Method-Annuity Method-Executor's Account - Dissolution of firm – settlement of Accounts-Accounting treatment.	18
Unit IV	Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) Insolvency of Individuals – Preparation of Statement of Affairs and Deficiency Account- Inflation Accounting (theory only)- Limited Liability Partnership (Theory only)	18
Unit V	Branch Accounts- Dependent Branch –Debtor System- Stock and Debtors System– Departmental Accounts – Inter-Departmental Transfer.	18
	Total Contact Hrs	**90**

Theory 20% **Problem 80%**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.Hanif,A.Mukherjee	Financial accounting	M.C.Graw Hill publishers,5th edition	2020
2	R.P.Trivedi Manoj Trivedi	Financial accounting	Pankaj publication	2019
3	Reddy and Murthy	Financial Accounting,	MarghamPublications	2017
4	Shukla, M.C, Grewal, T.S and Gupta, S.L.	Advanced Accountancy	S.Chand and Company.	2017
5	Jain and Narang	Advanced Accountancy	Kalyani Publishers.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">23UCF204</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">CC IV :
Financial Markets and Institutions</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Week or Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>-</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

To describe the growth and functioning of financial service industry in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic functions of financial system.	K1
CO2	Identify the primary and secondary markets Functions.	K2
CO3	Develop the Knowledge of Online Trading mechanism in the stock market.	K3
CO4	Analyze the functions of merchant banking and mutual fund.	K4
CO5	Evaluate the advantages and activities of venture capital.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	H	H	M	H	H	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	H	H	H	M	H	H	M	H	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

23UCF204

Unit	Content	Hrs
Unit I	Financial system - Functions – Financial Markets - Classification – Unorganised –Organised– Money market – Features – Composition of Money market – Capital Market – Types - Industrial Securities Market – Government Securities Market – Long term loans market	15
Unit II	New Issue Market – Functions of New issue market – Methods of Issues- Players in the New issue market- Secondary market- Functions of Stock exchange – Listing of securities – Advantages- Procedure of listing – Methods of trading in a stock exchange.	15
Unit III	Online trading – BSE BOLT System – Mobile trading – ALGO Trading – Merits of online trading – Types of Stock Market orders – Stock indices- SEBI – Functions of SEBI – Powers of SEBI.	15
Unit IV	Merchant Banking – Meaning – Definition – Difference Between merchant bank and commercial bank – Services of Merchant Banks – Mutual Fund- Types of Mutual Fund – Importance of Mutual Fund.	15
Unit V	Venture capital – Meaning – Definition - Features – Activities of venture capital funds – Scope of Venture Capital– Advantages and Disadvantages of Venture Capital - Venture capital in India	15
Total Contact Hrs		**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon. E & Natarajan. K	Financial Markets and Services	Himalaya Publishing House 11th Edition.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani.V.A.	Marketing of Financial Services	Himalaya Publishing House, 3rd Edition	2018
2	Suresh Padmalatha, Paul Justin	Management of Banking and financial services	Pearson education,4th edition	2017
3	Gordon & Natarajan	Financial Services	Himalaya Publishing House, 2nd Edition.	2016
4	NachiketM. vechalekar, Rekhakankariya	Financial services	Nirali Prakashan,1st edition	2016
5	Dr. Gurusamy S.	Financial Markets and Institutions	Tata McGraw Hill Company, New Delhi:	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**	**Name and Signature**
Name : Signature :	Name: Dr.G.Akilandeswari Signature :	Name: Mr.K.Srinivasan Signature :	Name: Dr.R.Manicka Chezhian Signature :

<table>
<tr><td>Programme Code:</td><td colspan="3">B.Com - Finance</td><td>Programme Title:</td><td colspan="2">Bachelor of Commerce Finance</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2" colspan="3">23UCF2A1</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">GE II - Allied : Business Economics</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Weekor Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>3</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

The course is designed for students to examine the importance and application of economic analysis to business decision making

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the economic concepts and approaches.	K1
CO2	Interpret the Economic theories and policies.	K2
CO3	Develop the demand and supply conditions.	K3
CO4	Analyze the cost and revenue concepts.	K4
CO5	Evaluate the perfect and imperfect competition prevailing in the market	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	L
CO2	H	M	H	M	H	H	M	H	M	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	L	H	H	M	H	M	H	H	L

H-High ; M-Medium ; L –Low

23UCF2A1

Units	Content	Hrs

Unit I	Introduction to Economics – Principles of economics - Business Economics – Meaning - Definition - objectives of Business Economics - Scope of Business Economics - Micro and Macro Economics - Difference between Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.	**15**
Unit II	Law of Demand - Meaning and Definition - Changes in demand- Exceptions to Law of Demand- Determinants of Demand - Demand Distinctions - Elasticity of Demand - Types - Measurement –Demand forecasting - Types of demand forecasting.	**15**
Unit III	Law of Supply – Elasticity of Supply – Meaning – Types – Causes – Indifference Curve - Assumption – Characteristics - Indifference Map-Marginal rate of Substitution – Budget Line – Consumer Equilibrium	**15**
Unit IV	Cost and Revenue Concepts – Cost - Output Relationship - Production Function - Isoquants - Law of Variable Proportions - Returns to Scale.	**15**
Unit V	Market Structure – Perfect and Imperfect Competition – Features– Monopoly, Oligopoly, Duopoly & Monopolistic Competition - Price Determination under Perfect Market.	**15**
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

23UCF2A1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, H.L	Business Economics	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Appannaiah, Reddy &Shanthi	Economics for Business	Himayala Publications	2017
2	Dr.S.Sankaran	Business Economics	Margham Publications	2016
3	Sundharam KPM Sundharam E N	Business Economics	Sultan Chand & Sons	2015
4	Chaudhary C.M	Business Economics	RBSA Publishers	2015
5	Mehta P.L	Managerial Economics– Analysis, Problems & Cases	Sultan Chand & Sons	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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<tr><td rowspan="2">Course Code:</td><td colspan="3" rowspan="2">23UCF2A2</td><td>Title</td><td>Batch:</td><td>2023 - 2026</td></tr>
<tr><td rowspan="2">GE II -Allied: International Trade</td><td>Semester:</td><td>II</td></tr>
<tr><td>Lecture Hrs./Weekor Practical Hrs./Week</td><td>5</td><td>Tutorial Hrs./Sem.</td><td>3</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To acquaint the learners with an overview of International Trade theories and elements of Global Trade Environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Comprehend theories of International Trade	K1
CO2	Interpret the various elements of Global Business Environment	K2
CO3	Develop the impact of International Economic Groupings on world trade	K3
CO4	Analyze the Distinguish between Free Trade and Protection	K4
CO5	Evaluate the operations of MNC’s	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	L
CO2	H	M	H	M	H	H	M	H	M	H
CO3	M	H	H	M	H	M	H	H	M	H
CO4	H	M	H	H	M	H	M	H	H	M
CO5	H	L	H	H	M	H	M	H	H	L

H-High ; M-Medium ; L –Low

23UCF2A2

Units	Content	Hrs

Unit I	Domestic Vs International - Advantages of International Trade -International Business Environment (IBE) - Components of IBE: Economic, Demographic, Political, Legal, Technological, Natural and Socio-cultural - Importance of understanding IBE - Trade in Services.	**15**
Unit II	Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative Cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth: Immiseration of growth.	**15**
Unit III	Barriers to Trade - Tariff & Non-Tariff Barriers - State Trading and Canalisation: Meaning and purpose - WTO - Origin, objectives, structure and functions - Organs of WTO - GATS-TRIPS-DSB-TPRM-UNCTAD - Origin, objectives, structure and functions.	**15**
Unit IV	Meaning and stages in their evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, BRICS, SAFTA, BIMSTEC, ASEAN - their objectives and functions - Cartels: its impact on world trade.	**15**
Unit V	Stages in Internationalization of a firm - Emergence, definition, characteristics & classification of MNCs - Merits & demerits of MNCs - Regulation of MNCs - MNCs and International Business	**15**
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

23UCF2A2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilam	International Trade And Export Management	Himalaaya bublishing House	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Appannaiah, Reddy &Shanthi	International Business	Himayala Publications	2017
2	Dr.S.Sankaran	International Trade	Margham Publications	2016
3	V.K Bhalla and S.ShivaRamu	International Business: Environment and Management	Anmol Publications Pvt. Limited,	2015
4	Anne O Krueger	International Trade What Everyone Needs to Know	Oxford University Press	2020
5	**Dr. P.N. Roy**	**InternationalTrade:Theory And Practice**	**Newage International(P) Ltd., Publishers**	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Programme Code:	B.Com - Finance			**Programme Title:**	Bachelor of Commerce Finance	
Course Code:	23UCF2S1			**Title**	**Batch:**	2023 - 2026
				SEC I / Naan Mudhalvan:Introduction to industry 4.0	**Semester:**	II
Lecture Hrs./Week or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To expose the students to the knowledge on Industry 4.0.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept of Artificial Intelligence	K1
CO2	Understand the Big Data and Data Analytics	K2
CO3	Analyze the Internet of Things	K3
CO4	Evaluate the Applications and Tools of Industry 4.0	K4
CO5	Analyze the trends in Jobs 2030	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	H	M	H	M	H	H	M	H	M
CO3	M	H	M	M	H	M	H	M	M	H
CO4	M	M	H	M	M	M	M	H	M	M
CO5	H	H	M	H	H	H	H	M	H	H

H-High ; M-Medium ; L –Low

23UCF2S1

Units	Content	Hrs
Unit I	**Industry 4.0** Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	**6**
Unit II	**Artificial Intelligence** Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI – Challenges of AI	6

Unit III	**Big Data and IoT** Big Data : Evolution - Data Evolution - Data : Terminologies – Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases: Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills - Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT	6
Unit IV	**Applications and Tools of Industry 4.0** Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense –Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	6
Unit V	**Jobs 2030** Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0	6
	Total Contact Hrs	**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi	Introduction to industry 4.0	New Delhi: Sultan Chand & Sons.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Diego Galarpascual PosqualeDaponte Udaykumar	Industry 4.0	CRC Press	2019
2	Giacomo VeneriandAntoniocapasso	Hands on Industrial Internet of things	Ingram short title	2018

3	Alas DairGilchrist	Industry 4.0The Industrial Internet of things	Apress	2017
4	RadhaShankarmani Vijayalakshmi	Big Data Anlytics	Wiley	2016
5	Russell	Artificial intelligence – A modern approach	Pearson education India	2015

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