B.Com.
(FINANCIAL TECHNOLOGY)

DEGREE PROGRAMME

Curriculum
(2022 – 2025)

Department of Commerce
Bishop Heber College
(Autonomous)
Tiruchirappalli – 620 017

PG & Research Department of Commerce
B. Com (Financial Technology))
OUTCOME BASED EDUCATION
2022-2025

VISION

Excellence in commerce education, imparting knowledge, skills and values for professional development, employability and entrepreneurship.

MISSION

1. Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
2. Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
3. Moulding for leadership positions in organisations at national and international levels.
4. Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

PROGRAMME OUTCOMES

B.COM

On successful completion of Bachelor in Commerce, students would have acquired the following competencies to:

PO 1: Disciplinary knowledge: Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.

PO 2: Cognitive Skills: Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.

PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning: Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.

PO 4: Reflective Thinking: Empower to become learners and thinkers by building skills in critical thinking to solve problems.

PO 5: Digital literacy: Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

PO 6: Employability & Entrepreneurship: Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

PO 7: Leadership attributes: Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.

PO 8: Lifelong Learning: Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.

PO 9: Ethical values: Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

B.COM (FINANCIAL TECHNOLOGY)

On completion of B. Com Financial Technology, students will be able to -

PSO1: Demonstrate various systematic and specialized skills relating to the disciplines of finance, accounting, banking, technology, investment, management, economics, law and taxation.

PSO2: Apply the skills of Artificial Intelligence, Machine Learning and Block Chain Technology essential to build a platform for financial trading.

PSO3: Execute the financial technology concepts to transform business models, improve customer experience, generate insights and drive product – service innovation.

PSO4: Exhibit ethical values while performing responsibilities as a professional by using mathematical, analytical, statistical and information technology tools.

PROGRAMME ARTICULATION MATRIX
B. COM (FINANCIAL TECHNOLOGY)

S.No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4
1	Financial Accounting -I	U22CF 101	H	H	H	H	H	H	H	H	H	H	H	H	H
2	Financial Markets-Introduction	U22CF 1Y1	H	H	H	H	H	H	H	H	H	H	H	H	H
3	Banking Theory Law and Practices	U22CF 1Y2	H	H	L	M	H	H	M	M	M	M	-	L	M
4	Financial	U22CF	H	H	H	H	H	H	H	H	H	H	H	H	H

	Accounting -II	202													
5	R and PYTHON for Finance	U22CF 2Y3	H	H	H	H	H	H	H	H	M	H	H	H	H
6	Business Economics	U22CF 2Y4	H	H	H	-	M	H	H	H	H	H	H	H	H
7	Financial Accounting -III	U22CF 303	H	H	M	M	H	H	M	M	H	H	M	H	M
8	AI/ML for Financial sector	U22CF 304	H	H	H	H	H	H	M	M	M	H	H	H	L
9	Business Law	U22CF 3Y5	H	H	H	H	H	H	H	H	H	H	H	H	H
10	Introduction to Computers – MS Word	U22CF PS1	H	H	H	H	H	H	H	H	-	H	H	H	H
11	Introduction to Accountancy	U22CF 3E1	H	H	H	H	-	-	-	M	L	H	H	H	H
12	Cost Accounting	U22CF 404	H	H	H	H	-	H	H	H	H	H	H	H	H
13	Financial Derivatives	U22CF 4:1	H	H	H	H	-	H	M	H	M	H	H	H	H
14	Retail Management	U22CF 4:A	H	H	H	M	H	H	H	M	H	H	H	M	H
15	Business Statistics	U22CF 4Y6	H	M	H	H	M	M	H	M	H	L	-	H	H
16	Computer Tools - Spreadsheet	U22CF PS2	H	H	H	-	H	H	L	H	L	H	M	H	M
17	Principles of Management	U22CF 4E2	H	H	H	-	-	H	L	M	M	H	H	H	M
18	Income Tax Law and Practice	U22CF 506	H	H	H	H	-	H	-	H	H	H	H	H	H
19	Analytics for Finance	U22CF 507	H	H	H	M	H	H	H	H	M	H	H	H	H
20	Management Accounting	U22CF 508	H	H	H	H	-	H	H	H	H	H	H	H	H
21	Block Chain Management	U22CF 509	H	H	H	M	M	M	H	L	M	H	H	M	H
22	Financial Modelling	U22CF 5:2	H	H	H	H	H	H	H	H	H	H	H	H	M

23	Advertising Management	U22CF 5:A	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**M**	**H**	**H**	**H**	**M**
24	Effective Communication for Business	U22CF 5S3	**H**	**H**	**M**	**H**	**-**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
25	Business Management Practices	U22CF 610	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**M**	**H**	**H**
26	Digital Marketing for Financial Products	U22CF 611	**H**	**H**	**-**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
27	Financial Management	U22CF 612	**H**	**H**	**H**	**H**	**H**	**H**	**M**	**M**	**H**	**H**	**H**	**H**	**M**
28	Tally Prime	U22CF P13	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
29	Algorithmic Trading	U22CF 6:3	**H**	**H**	**L**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
30	Entrepreneurial Development	U22CF 6:A	**H**	**H**	**H**	**M**	**L**	**H**	**H**	**H**	**H**	**H**	**H**	**M**	**H**

CURRICULUM STRUCTURE

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English I	English I	English II	English II
Core I	Financial Accounting – I	Core II	Financial Accounting – II
Allied I	Financial Markets-Introduction	Allied III	R and PYTHON for Finance
Allied II	Banking Theory Law and Practice	Allied IV	Business Economics
V L O	Value Education (RI / MI)	Environmental Studies	Environmental Studies
III SEMESTER		**IV SEMESTER**	
Language III	Language III	Language IV	Language IV
English III	English III	English IV	English IV
Core III	Financial Accounting - III	Core V	Cost Accounting
Core IV	AI/ML for Financial Sector	Elective I	Financial Derivatives/ Retail Management
Allied V	Business Law	Allied VI	Business Statistics
SBEC I	Introduction to Computer – MS Word	SBEC II	Computer Tools - Spreadsheet
NMEC I	Introduction to Accountancy	NMEC II	Principles of Management
V SEMESTER		**VI SEMESTER**	
Core VI	Income Tax Law and Practice	Core X	Business Management Practice
Core VII	Analytics for Finance	Core XI	Digital Marketing for Financial Products
Core VIII	Management Accounting	Core XII	Financial Management
Core IX	Block Chain Management	Core XIII	Tally Prime
Elective II	Financial Modelling / Advertising Management	Core Project	Project Work
SBEC III	Effective Communication for Business	Elective III	Algorithmic Trading/ Entrepreneurial Development

			Extension Activities
			Gender Studies

Programme: B.Com. (Financial Technology) (2022 onwards)

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CIA	ESE	Total
I	I	Tamil I	nra;As;> ,yf;fpatuyhW>ciueil>nkhopg;gapw;rpAk; gilg;ghf;fKk;	U22TM1L1	6	3	25	75	100
	II	English I	Literature and Language: Prose and Short Stories	U22EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U22CF101	6	5	25	75	100
		Allied I	Financial Markets-Introduction	U22CF1Y1	5	4	25	75	100
		Allied II	Banking Theory Law and Practice	U22CF1Y2	5	4	25	75	100
	IV	Value Edu.	Value Education (RI/MI)	U22VLO11/ U22VLO12	2	2	25	75	100
II	I	Tamil II	nra;As;> ,yf;fpatuyhW>rpWfijj; jpul;L>nkhopg;gapw;rp; gilg;ghf;fk	U22TM2L2	6	3	25	75	100
	II	English II	Literature and Language: Poetry and Shakespeare	U22EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting – II	U22CF202	6	5	25	75	100
		Allied III	R and PYTHON for Finance	U22CF2Y3	5	4	40	60	100
		Allied IV	Business Economics	U22CF2Y4	5	4	25	75	100
	IV	Env.St.	Environmental Studies	U16EST21	2	2	25	75	100
III	I	Tamil III	nra;As; - fhg;gpaq;fs;> ,yf;fpatuyhW>ehty;>nkhopg;gapw;rp	U22TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U22EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting - III	U22CF303	5	4	25	75	100
		Core IV	AI/ML for Financial Sector	U22CF304	5	4	25	75	100
		Allied V	Business Law	U22CF3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computers -MS Word	U22CFPS1	2	2	40	60	100
		NMEC I	Introduction to Accountancy	U22CF3E1	2	2	25	75	100
IV	I	Tamil IV	nra;As; - ehlfk;> ,yf;fpatuyhW>nkhopg;gapw;rp	U22TM4L4	5	3	25	75	100
	II	English IV	English through Literature	U22EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U22CF404	5	5	25	75	100
		Elective I	Financial Derivatives/ Retail Management	U22CF4:1/ U22CF4: A	5	5	25	75	100
		Allied VI	Business Statistics	U22CF4Y6	4	3	40	60	100
	IV	SBEC II	Computer Tools - Spreadsheet	U22CFPS2	2	2	40	60	100
		NMEC II	Principles of Management	U22CF4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100

	V	Extension Activities	NSS, NCC, Rotaract, Leo Club, etc.,	U16ETA41	--	1	--	--	--

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CIA	ESE	Total
V	III	Core VI	Income Tax Law and Practice	U22CF506	6	5	25	75	100
		Core VII	Analytics for Finance	U22CF507	6	5	25	75	100
		Core VIII	Management Accounting	U22CF508	6	5	40	60	100
		Core IX	Block Chain Management	U22CF509	5	5	25	75	100
		Elective II	Financial Modelling / Advertising Management	U22CF5:2/ U22CF5:A	5	4	40	60	100
	IV	SBEC III	Effective Communication for Business	U22CF5S3	2	2	25	75	100
VI	III	Core X	Business Management Practices	U22CF610	5	4	25	75	100
		Core XI	Digital Marketing for Financial Products	U22CF611	5	4	25	75	100
		Core XII	Financial Management	U22CF612	5	4	25	75	100
		Core XIII	Tally Prime	U22CFP13	5	4	25	75	100
		Core Project	Project Work	U22CF6PJ	5	5	--	--	100
		Elective III	Algorithmic Trading/ Entrepreneurial Development	U22CF6:3/ U22CF6:A	5	4	25	75	100
	IV	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100
Total Credits						140			

SBEC : Skill Based Elective Courses
NMEC : Non-Major Elective Courses

Other Languages	Hindi	Sanskrit	French
Semester I	U14HD1L1	U14SK1L1	U14FR1L1
Semester II	U14HD2L2	U14SK2L2	U14FR2L2
Semester III	U14HD3L3	U14SK3L3	U14FR3L3
Semester IV	U14HD4L4	U14SK4L4	U14FR4L4

Part I : 4 Core Theory : 12 Allied : 6 NMEC: 2
Part II: 4 Core Practical: 1 Elective : 3
Env. Studies: 1 SBEC: 3 Value Education: 1 Soft Skills: 1
Extension Activities: 1 Gender Studies: 1

Total: 40

NMEC offered by the Department: 1. Introduction to Accountancy
2. Principles of Management

SEMESTER I	CORE - I	CODE : U22CF101
CREDITS: 5	FINANCIAL ACCOUNTING-I	HOURS PER WEEK :6

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Explain the concepts and conventions of Accounting.	K2	I
2	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	K3	I
3	Estimate the amount of depreciation under different methods.	K2	II
4	Prepare Final Accounts of Non- Profit Organisations	K6	III
5	Prepare Bill of Exchange and Bank Reconciliation Statement.	K6	IV
6	Examine the concept of single Entry system and ascertain the profit under this Single Entry System.	K4	V

Unit I Introduction to Accounting (15Hours)

1.1 Basic concepts and conventions
1.2 Journal Entries including adjustments entries
1.3 Ledger
1.4 Trial balance
1.5 Preparation of Final Accounts
- 1.5.1 Manufacturing accounts
- 1.5.2 Trading accounts
- 1.5.3 Profit and Loss account
- 1.5.4 Balance sheet.

Unit II Depreciation (21Hours)

2.1 Concept of depreciation
2.2 Causes of depreciation
2.3 Factors affecting amount of depreciation
2.4 Methods of recording depreciation
- 2.4.1 When provision for depreciation account is maintained
- 2.4.2 When provision for depreciation account is not maintained

2.5 Methods of providing depreciation
- 2.5.1 Straight Line Method
- 2.5.2 Written Down Value Method

Unit III Final Accounts of Non-profit organisations (18Hours)

3.1. Receipts and Payments accounts
3.2 Income and Expenditure
3.3 Balance Sheet
3.4 Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet
3.5 Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

Unit IV Bill of exchange (Excluding Accommodation Bills) & Bank Reconciliation Statement (18Hours)

4.1 Methods of Handling Bills of Exchange

- 4.1.1 Retained till Maturity
- 4.1.2 Discounting of Bills
- 4.1.3 Endorsement of Bills
- 4.1.4 Sent for Collection

4.2 Recording Transaction in books of Different Parties

- 4.2.1 Retiring a bill under Rebate
- 4.2.2 Dishonour of a bill
- 4.2.3 Renewal of a bill
- 4.2.4 Insolvency of the drawee

4.3 **Bank Reconciliation Statement**

- 4.3.1 From Cash book to Pass book.
- 4.3.2 From Pass book to Cash book.
- 4.3.3 Preparation of Adjusted cash book

Unit V Single Entry System (18Hours)

5.1 Difference between Single Entry and Double Entry System
5.2 Ascertainment of Profit
5.3 Methods of Preparation

- 5.3.1 Statement of Affair Method
- 5.3.2 Conversion Method.

UNIT VI TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1.	Cloud based accounting	https://www.freshbooks.com/hub/accounting/cloud-accounting.
2.	Outsourcing accounting functions	https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services
3.	Big Data in accounting	https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm
4.	Rise in accounting software	https://blog.hubspot.com/sales/small-business-accounting-software

TEXT BOOK

1. Jain S. P. & Narang K. L. (2018). *Financial Accounting*, New Delhi: Kalyani Publishers.

BOOKS FOR REFERENCE

1. Tulsian P.C.(2016).*Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.
2. Arulanandam. M.A & Raman. K.S (2016).*Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L. & Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi

WEBLINKS

1. http://www.scribd.com/doc/33853/Accounting concepts access on 25/11/2010
2. https://www.youtube.com/watch?v=cRjMDvzOdWg
3. https://www.youtube.com/watch?v=U22HMUIByOw
4. https://www.youtube.com/watch?v=0Ua92akSdE4
5. https://www.youtube.com/watch?v=fSPNzroqbJw

Theory -25% Problems -75%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1INTRODUCTION TO ACCOUNTING			
1.1	Accounting concepts	• Recall the meaning of accounting concepts	**K1**
1.2	Journal entries	• Explain the procedures to journalise the transactions.	**K2**
1.3	Ledger	• Apply the knowledge in creating Ledger Accounts	**K3**
1.4	Trial balance	• Discuss the purposes of Trial Balance • Prepare the Trial Balance	**K3**
1.5(1.5.1-1.5.4)	Preparation of final accounts	• Prepare Manufacturing Account • Prepare Trading Account • Apply the Balance sheet	**K3**

UNIT II		**DEPRECIATION**	
2.1	Meaning and concepts of depreciation	• Definition of depreciation	**K1**
2.2	Causes of depreciation	• Identify the various causes of depreciation.	**K2**
2.3	Factors affecting amount of depreciation	• Outline the various factors affecting the amount of depreciation	**K2**
2.4	Methods of recording depreciation	• Summarize the methods of recording depreciation	**K2**
2.5	Methods of providing depreciation	• Compare depreciation using straight-line and reducing balance methods	**K2**
UNIT III		**FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS**	
3.1	Receipts and payments	• Discuss the need for receipts and payment account	**K2**
3.2	Income and expenditure method,	• Describe the purpose of income and expenditure account	**K2**
3.3	Balance sheet	• Prepare balance sheet using the given information	**K6**
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	• Apply the procedures in preparation of receipt and payment account and income and expenditure account	**K3**
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	• Formulate the opening and closing balance from income and expenditure account and receipts and payments	**K6**
UNIT IV		**BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)**	
4.1	Methods of handling bills of exchange	• Explain the concepts of Bill of Exchange • Discuss the methods of handling of Bill of Exchange	**K2**
4.2	Recording transaction in books of different parties	• Record the transactions of bill in the books of	**K5**

		different parties	
4.3	Bank reconciliation statement	• Prepare Bank Reconciliation statement • Explain the situations for preparation of Bank Reconciliation statement	**K6**
UNIT V		**SINGLE ENTRY SYSTEM**	
5.1	Difference between Single Entry and Double Entry System	• Differentiate single entry system with double entry system	**K4**
5.2	Ascertainment of Profit	• Calculate profit using single entry system	**K4**
5.3	Methods of preparation	• Compute profit/ loss using different method of ascertainment of profit/loss	**K4**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	H	M	M	-	H	M	-	H	H
CO2	H	M	-	-	-	-	H	M	-	M	-	M	H
CO3	M	H	-	M	H	H		H	H	-	H	-	M
CO4	-	-	M	-	H	-	H	H	-	-	H	M	-
CO5	H	M	H	M		H	M		H	M		H	H
CO6	M	-	M	-	H	-	H	M	-	H	M	-	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – Dr. M. ANUSUYA

SEMESTER: I	ALLIED I FINANCIAL MARKETS - INTRODUCTION	COURSE CODE: U22CF1Y1
CREDITS: 4		HOURS PER WEEK:5

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the types of markets	K2	I
2	Explain the basic concepts relating to different avenues of investment	K3	II
3	Examine the role and functioning of the market	K4	III
4	Analyse the Commodity and commodity exchanges	K4	IV
5	Appraise the stock market related ratios	K6	V
6	Prepare financial statement analysis	K5	V

UNIT I Markets and Financial Instruments (15 Hours)

1.1 Types of Markets:
- 1.1.1. Equity Debt
- 1.1.2 Derivatives Commodities

1.2 Meaning and features of private, Public companies

1.3 Types of investment avenues.

UNIT II Primary Market (15 Hours)

2.1. Initial Public Offer (IPO)
2.2. Book Building through Online IPO
2.3. Eligibility to issue securities
2.4. Pricing of Issues
2.5. Fixed versus Book Building issues
2.6. Allotment of Shares
2.7. Basis of Allotment
2.8. Private Placement

UNIT III Secondary Market (15 Hours)

3.1. Role and functions of Securities and Exchange Board of India (SEBI)
3.2. Depositories
3.3. Stock exchanges Intermediaries in the Indian stock market Listing
3.4. Membership
3.5. Trading Clearing and settlement and risk management
3.6. Investor protection fund (IPF)
3.7. Do's and Don'ts for investors, Equity and debt investment

UNIT IV Derivatives (15 Hours)

4.1. Types of derivatives
4.2. Commodity and commodity exchanges
4.3. Commodity versus financial derivatives

UNIT V Financial Statement Analysis (15 Hours)

5.1. Balance sheet
5.2. Profit and loss account
5.3. Stock market related ratios
5.4. Simple analysis before investing in the shares
5.5. Understanding annual report
5.6. Director's report

UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB-LINKS
1	**Securities/ Financial Markets**	https://www.oliveboard.in/blog/financial-markets/
2	**Derivatives**	https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf
3	**Analysis of Financial statements**	https://ncert.nic.in
4	**Primary market and secondary market**	https://testbook.com

TEXT BOOKS

1. NSE Academy, NCFM -Financial Markets: Beginners Module, Mumbai
2. M. Y. Khan, Indian Financial System, McGraw Hill Education, 2019

BOOKS FOR REFERENCE

1. H.R. Machiraju (2019). *Indian Financial System.* New Delhi: Vikas Publishing
2.M.Y.Khan,P.K.Jain (2017), *Financial Management. Bangalore*: McGraw Hill Education
3. Joydeep Sen, Abhishek Apte (2013), *Fixed Income Markets in India*. Mumbai: Shroff
Publishers & Distributors Pvt Ltd.,

WEB LINKS

1. https://www.sciencedirect.com/science/article/abs/pii/001429219390051B
2. https://www.mckinsey.com/mgi/our-research/financial-markets

3. https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pd

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Markets and Financial Instruments			
1.1	Types of Markets	• Classify the types of markets	**K2**
1.1.1	Equity Debt	• Explain the equity debt	**K2**
1.1.2	Derivatives Commodities	• Describe the derivatives commodities	**K2**
1.2	Meaning and features of private, Public companies	• Explain the meaning and features of private, Public companies	**K2**
1.3	Types of investment avenues.	• Summarize the types of investment avenues.	**K2**
UNIT II Primary Market			
2.1	Initial Public Offer (IPO)	• Illustrate Initial Public Offer (IPO)	**K3**
2.2	Book Building through Online IPO	• Show book building through online IPO	**K3**
2.3	Eligibility to issue securities Pricing of Issues	• Discover eligibility to issue securities pricing of issues	**K3**
2.4	Fixed versus Book Building issues	• Distinguish fixed versus book building issues	**K3**
2.5	Allotment of Shares	• Explain the allotment	**K2**

		of shares	
2.6	Basis of Allotment	• Discuss the basis of allotment	**K2**
2.7	Private Placement	• Describe the private placement	**K2**
UNIT III Secondary Market			
3.1	Role and functions of Securities and Exchange Board of India (SEBI)	• Describe the role and functions of securities and exchange board of India (SEBI)	**K2**
3.2	Depositories	• Explain Depositories	**K2**
3.3	Stock exchanges Intermediaries in the Indian stock market Listing Membership	• Analyze the stock exchanges intermediaries in the Indian stock market listing membership	**K4**
3.4	Trading Clearing and settlement and risk management	• Examine the trading clearing and settlement and risk management	**K4**
3.5	Investor protection fund (IPF)	• Describe Investor Protection Fund (IPF)	**K2**
3.6	Do's and Don'ts for investors, Equity and debt investment	• Sketch the do's and don'ts for investors, equity and debt investment	**K3**
UNIT IV Derivatives			
4.1	Types of derivatives	• Classify the types of derivatives	**K2**
4.2	Commodity and commodity exchanges	• Analyze Commodity and commodity exchanges	**K4**
4.3	Commodity versus financial derivatives	• Compare commodity versus financial	**K4**

		derivatives	
UNIT V Financial Statement Analysis			
5.1	Balance sheet	• Explain balance sheet	**K2**
5.2	Profit and loss account	• Illustrate profit and loss account	**K4**
5.3	Stock market related ratios	• Appraise the stock market related ratios	**K6**
5.4	Simple analysis before investing in the shares	• Apply simple analysis before investing in the shares	**K3**
5.5	Understanding annual report	• Describe the understanding annual report	**K2**
5.6	Director's report	• Assess the director's report	**K4**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	**H**	**H**	**H**	**L**	**H**	**H**	**H**	**M**	**L**	**H**	**M**	**H**	**L**
CO 2	**M**	**H**				**H**		**M**		**H**	**H**		**H**
CO 3	**H**	**H**		**H**	**M**	**H**			**M**	**H**	**H**		
CO 4	**H**					**M**		**H**	**H**	**H**	**M**		
CO 5	**H**		**H**	**M**				**M**	**M**	**H**			**H**
CO 6	**M**		**H**		**H**		**M**	**M**	**H**	**H**		**M**	**H**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – Dr. M. ANUSUYA

SEMESTER I	**Allied - II** **BANKING THEORY LAW AND PRACTICE**	**COURSE CODE :U22CF1Y2**
CREDITS: 4		**HOURS PER WEEK:5**

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker**.**	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V

UNIT I BANKING **(10 Hours)**

1.1 An overview of Origin and development of banks

1.2 Banking Regulations Act 1949
- 1.2.1 Definition of Banking
- 1.2.2 Licensing of Banks

1.3 Kinds of Banks
- 1.3.1 Commercial banks
- 1.3.2 Industrial or Investment banks
- 1.3.3 Cooperative banks
- 1.3.4 Agricultural development banks
- 1.3.5 EXIM bank
- 1.3.6 Foreign banks or foreign exchange banks

1.4 Commercial Banks-
- 1.4.1 Functions of Modern Commercial banks
- 1.4.2Universal banking

1.5 Opening of Bank branches
- 1.5.1 Importance
- 1.5.2 Inspection

1.6 Non-Banking Financial Companies (NBFCs)

UNIT II CENTRAL BANK **15 (Hours)**

2.1 Reserve bank of India
- 2.1.1 Objectives
- 2.1.2 Departments
- 2.1.3Functions

2.2. Monetary policy
- 2.2.1 Objectives of Credit Control
- 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
- 2.2.3 Bank Rate
- 2.2.4 Open market operation-Effectiveness
- 2.2.5 Cash Reserve Ratio
- 2.2.6 Variable Cash Reserve ratio (VCRR)
- 2.2.7 Selective Credit control measures
- 2.2.8 Regulation of Consumer Credit

2.3. Management of Deposits
- 2.3.1 Types of deposits

2.4. Advances and Lending
- 2.4.1 Principles of sound bank lending

UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS (20 Hours)

3.1 Relationship between banker and customer

3.2. Special types of bank customers

3.3. Negotiable instruments
- 3.3.1 Definition
- 3.3.2 Features
- 3.3.3 Promissory note
- 3.3.4 Bill of exchange
- 3.3.5 Cheques
  - 3.3.5.1 Crossing of cheque
  - 3.3.5.2 Types of crossing

3.3.5.3 Dishonour of Cheques
3.3.6 Holder and Holder in due course
3.3.7 Endorsement
3.3.6.1 Types of Endorsements

3.4 Collection banker and paying banker
3.4.1. Meaning of collecting banker
3.4.1.1 Capacity
3.4.1.2 Statutory protection
3.4.2. Meaning of paying banker
3.4.2.1 Statutory protection to the paying banker
3.4.3 Payment in due course
3.4.4 Duties and responsibilities of paying banker in honouring cheques
3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker
3.4.6 Statutory protection to paying banker

UNIT IV DIGITAL BANKING (15 Hours)

4.1. Digital Banking
4.1.1 Features
4.1.2 Benefits
4.2. Internet Banking Services
4.2.1 Benefits & Challenges
4.3. Mobile Banking
4.3.1 Payment Gateways
4.3.2 Features
4.3.3 Drawbacks
4.4. Automated Teller Machine (ATM)
4.4.1 Features
4.4.2 Benefits
4.4.3 Challenges
4.5. Cash deposit machine CDM
4.6.1 Coin vending machine
4.6.2 MICR Cheques
4.6.3 Benefits
4.6. Card Technologies
4.7.1 Biometric Cards
4.7.2 Debit & Credit Cards
4.7.3 Smart Cards
4.7.4 Prepaid Instruments
4.7. 5 EMV Chip based cards
4.7. Core Banking Solutions (CBS)
4.8.1 Benefits
4.8.2 Features of Single Window Concept
4.8. Demat account

4.8.1 Application Supported by Blocked Amount (ASBA)

UNIT V RECENT TRENDS& LEGAL ASPECTS OF BANKING (15 Hours)

5.1 Electronic Fund Transfer

5.1.1 Immediate Payment Service (IMPS)

5.1.2 National Electronic Funds Transfer (NEFT)

5.1.3 Real Time Gross Settlement (RTGS)

5.1.4 National Automated Clearing House (NACH) (ECS)

5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)

5.1.6 Unified Payment Interface (UPI)

5.1.7 Aadhaar Enabled Payment System (AePS)

5.1.8 E-Money

5.1.9 E-Cheques

5.1.10 Digital Wallets

5.2 Virtual Banking

5.2.1 Virtual Currency

5.2.2 Crypto Currency

5.2.3 Outsourcing of banking Services

5.3 Customer Grievance Redressal and Ombudsman

5.4 E-KYC and Overview of the legislation affecting banking

5.4.1 RBI Act

5.4.2 Prevention of Money Laundering Act,2002

5.4.3 SEBI Bankers Book Evidence Act

5.4.4 SARFAESI Act

5.4.5 Information Technology Act

UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Omni channel strategy	https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf
2.	Augmented Reality	https://www.wowso.me/blog/technology-in-banking#1
3.	VSAT banking	https://www.investopedia.com/terms/v/vsat.asp
4.	Affiliate Banking	https://www.investopedia.com/terms/a/affiliate.asp

TEXT BOOK

1. K. P.M Sundharam& P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, 2010

BOOKS FOR REFERENCE

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.

WEB LINKS

1. https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf
2. https://blog.ipleaders.in/banking-law-india/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
	UNIT I INTRODUCTION TO BANKING		
1.1	An overview of Origin and development of banks	• Recall the origin and development of banks.	**K1**
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	• Define the term banking as per Banking Regulations Act 1949. • Describe the provisions contained in Banking Regulations Act 1949.	**K1**
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment banks 1.3.3 Cooperative banks- 1.3.4 Agricultural development banks 1.3.5 EXIM bank 1.3.6 Foreign banks or foreign exchange banks.	• Describe the functions of various kinds of banks. • Explain the functions of various types of banks.	**K2**

1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	• Describe the features of universal banking. • Explain the functions of modern commercial banks.	**K2**
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	• Express the rules relating to the opening of bank branch. Interpret the importance of conducting inspection.	**K2**
1.6	Non-Banking Financial Companies NBFC's	• Describe the types of NBFCs.	**K2**
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	• Outline the various objectives of the RBI. • Discuss the RBI functions.	**K2**
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control 2.2.3 Bank Rate 2.2.4 Open market operation-Effectiveness 2.2.5 Cash Reserve Ratio 2.2.6 Variable Cash Reserve ratio (VCRR) 2.2.7 Selective Credit control measures 2.2.8 Regulation of Consumer Credit	• Describe the objectives of monetary policy. • Explain the various methods of credit control.	**K2**
2.3	Management of Deposits 2.3.1 Types of deposits	• Explain the rules regarding types of deposits.	**K2**
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	• Describe the principles of sound lending.	**K2**
UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS			
3.1	Relationship between banker and customer	• Appraise the relationship between banker and customer.	**K4**
3.2	Special types of bank customers	• Examine the rules relating to the opening of accounts by different types of customers.	**K4**
	Negotiable instruments 3.3.1 Definition 3.3.2 Features	• Define the term negotiable instruments. • Differentiate between	

3.3	3.3.3 Promissory note 3.3.4 Bill of exchange 3.3.5 Cheques 3.3.5.1 Crossing of cheque 3.3.5.2 Types of crossing 3.3.5.3 Dishonour of Cheques 3.3.6 Holder and Holder in due course 3.3.7 Endorsement 3.3.6.1 Types of Endorsements	promissory note and bill of exchange. • Describe the various types of crossing and endorsement. • State the meaning of Holder and Holder in due course. • Explain the meaning of the term endorsement and its types.	**K3**
3.4	Collecting banker and paying banker 3.4.1. Meaning of collecting banker 3.4.1.1Capacity 3.4.1.2 Statutory protection 3.4.2. Meaning of paying banker 3.4.2.1Statutory protection to the paying banker 3.4.3 Payment in due course 3.4.4 Duties and responsibilities of paying banker in honouring cheques 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker 3.4.6 Statutory protection to paying banker	• Recall the meaning of collecting banker and paying banker and payment in due course. • Explain the duties and responsibilities of paying banker in honouring cheques. • Describe the statutory protection to paying banker. • Relate the duties and consequences of wrongful dishonour by paying banker.	**K4**
UNIT IV		**DIGITAL BANKING**	
4.1	Digital Banking 4.1.1 Meaning 4.1.2 Benefits	• Define E-Banking. • Identify the benefits of E-banking.	**K2**
4.2	Internet Banking Services 4.2.1 Benefits & Challenges	• Describe the drawbacks of internet banking services.	**K2**
4.3	Mobile Banking – 4.3.1 Payment Gateways 4.3.2 Features 4.3.3 Drawhacks	• Discuss about the features and draw backs of mobile banking.	**K2**
4.4	Automated Teller Machine	• Explain the features of	

	(ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	ATM and its benefits. • Determine the benefits and challenges of ATMs.	**K5**
4.5	Cash Deposit Machine(CDM) 4.5.1 Coin Vending Machines 4.5.2 MICR cheques 4.5.3 Benefits	• State the meaning of Coin Vending Machines • Analyse the usefulness of CDM and MICR cheques.	**K5**
4.6	Card Technologies 4.6.1 Biometric cards 4.6.2 Debit and Credit Cards 4.6.3 Smart cards 4.6.4 Prepaid Instruments 4.6.5 EMV Chip based cards	• State the meaning and uses of Biometric cards. • Examine the pros and cons of debit cards. • Appraise the benefits and constraints of credit cards. • What are EMV chip based cards?	**K5**
4.7	Core Banking Solutions(CBS)	• Explain the benefits of Core Banking solutions • State the features of single window Concept	**K2**
4.8	Demat Account	• Explain the Application supported by Blocked Amount	**K2**
UNIT V	**RECENT TRENDS & LEGAL ASPECTS OF BANKING**		
5.1	Electronic Fund Transfer 5.1.1 Immediate Payment Service (IMPS) 5.1.2 National Electronic Funds Transfer (NEFT) 5.1.3 Real Time Gross Settlement (RTGS) 5.1.4 National Automated Clearing House (NACH) (ECS) 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT) 5.1.6 Unified Payment	• List the ways of transferring funds electronically. • Sketch the features of IMPS. • Infer the advantages and disadvantages of NEFT. • Differentiate between NEFT and RTGS. • Outline the role of NACH. • Recognise the role of SWIFT. • State the meaning of UPI. • Infer the procedure for Aadhaar enabled Payment System.(AePS) • Explain the benefits of	**K2**

	Interface (UPI) 5.1.7 Aadhaar Enabled Payment System (AePS) 5.1.8 E-Money 5.1.9 E-Cheques 5.1.10 Digital Wallets	RTGS to banker and customer. • Define an E-cheque. • Sketch the features and process of RTGS.	
5.2	Virtual Banking 5.2.1 Virtual Currency 5.2.2 Crypto Currency 5.2.3 Outsourcing of banking Services	• Appraise the importance of virtual banking. • State the meaning of Virtual currency. • Evaluate the advantages and disadvantages of outsourcing banking services.	**K5**
5.3	Customer Grievance Redressal and Ombudsman	• Appraise the role of Ombudsman in customer grievance redressal.	**K4**
5.4	E-KYC	• State the meaning and importance of E-KYC • Explain the legislation affects the banking sector	**K2**

MAPPING FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**M**	**-**	**-**	**-**	**M**	**L**	**M**	**-**	**M**	**-**	**-**	**-**
CO 2	**M**	**H**	**L**	**-**	**L**	**H**	**L**	**M**	**-**	**M**	**-**	**-**	**M**
CO 3	**H**	**H**	**-**	**M**	**-**	**H**	**-**	**M**	**M**	**M**	**-**	**L**	**-**
CO 4	**M**	**M**	**-**	**-**	**-**	**H**	**-**	**-**	**-**	**M**	**-**	**L**	**M**
CO 5	**H**	**M**	**L**	**L**	**H**	**M**	**M**	**M**	**M**	**-**	**-**	**-**	**M**
CO 6	**H**	**-**	**L**	**M**	**H**	**M**	**M**	**M**	**M**	**M**	**-**	**L**	**M**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – R. MOHAN

SEMESTER II	CORE II	CODE : U22CF202
CREDITS : 5	FINANCIAL ACCOUNTING II	HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Categorize the techniques to record the transactions related to joint venture, under various methods.	K4	II
3	Assess the results of branch accounts	K5	III
4	Develop the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K6	IV
5	Analyse the amount spent as joint expenses and learn to apportion it to various departments.	K4	V
6	Assess the business results of various departments under various methods	K5	V

UNIT I CONSIGNMENT (15Hours)

1.1 Concept of Consignment
1.2 Ordinary Commission and Delcredere Commission
1.3 Valuation of unsold stock in the hands of consignee
1.4 Preparation of account sales
1.5 Treatment of abnormal loss
1.6 Treatment of normal loss
1.7 Accounting treatment in the books of consignor
1.8 Accounting treatment in the books of consignee.

UNIT IIJOINT VENTURE (18Hours)

2.1 Concept of Joint Venture
2.2 Difference between consignment and Joint Venture
2.3 Methods of recording Joint Venture transactions
  2.3.1 Recording the transactions in a separate set of books
  2.3.2 Recording the transactions in the books of only one co-venturer
  2.3.3 Recording the transaction in the books of all the co-venturers.

UNIT III BRANCH ACCOUNTS (21 Hours)

3.1 Types of Branch Accounts
  3.1.1 Dependent branch
    3.1.1.1 Debtors Method
    3.1.1.2 Stock and Debtors Method
    3.1.1.3 Final accounts Method
    3.1.1.4 Wholesale branch Method
  3.1.2 Independent branch.
    3.1.2.1 Separate Final Accounts Methods

UNIT IV HIREPURCHASE (18 Hours)

4.1 Recording in the books Hire Vendor &Hire Purchaser (including Default and Repossession).
4.2 Methods of Recording
  4.2.1 Full cash price Method
  4.2.2 Actual price Method
  4.2.3 Interest suspense Method
  4.2.4 Debtors Method
  4.2.5 Stock & Debtors Method

UNIT VDEPARTMENTAL ACCOUNTS (18Hours)

5.1 Treatment and Apportionment of Joint expenses
5.2 Treatment of Inter departmental transfers
5.3 Preparation of Departmental Trading and Profit and Loss Account
5.4 General Profit and Loss Account

UNIT VI TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1.	Collaborative accounting	https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm
2.	Human Resource Accounting	https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403
3.	Block chain Technology in	https://www.botkeeper.com/blog/breaking-down-

	Accounting	blockchain-for-accountants-in-2020-and-beyond
4.	Stewardship Accounting	https://bizfluent.com/info-8585592-stewardship-function-accounting.htmlccccccccccs

TEXT BOOK

1. T.S. Reddy &Dr. A. Murthy , Financial Accounting (Volume 1), Margham publication, Second Revised Edition, Reprint 2016,

BOOKS FOR REFERENCE

1. Gupta R.L., Radhaswamy M. - Advanced Accountancy, Volume I, 2018, 2005 Sultan & Sons, New Delhi

2. R.L. Gupta & V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005 Sultan & Sons, New Delhi

3. N Vinayagam& B. Charumathi - Financial Accounting, Second revised edition-2008 S. Chand & Company Ltd, New Delhi

4. R S N Pillai, S Uma Devi & Bagavathi - Fundamental of Advanced Accounting Vol-I, 5/e 2008 S. Chand & Company Ltd, New Delhi

WEB LINKS

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Theory 20% (Section A & B), Problems 80% (Section C & D)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I	**CONSIGNMENT**		
1.1	Concept of Consignment	• Differentiate Trading and Consignment	**K4**
1.2	Ordinary Commission and Delcredere Commission	• Establish the amount of commissions	**K4**
1.3	Valuation of unsold stock in the hands of consignee	• Analyse the various expenses • Calculate the value of closing stock	**K4**
1.4	Preparation of account sales	• Illustrate account sales to be sent to the consignor	**K2**
1.5	Treatment of abnormal loss	• Calculate the amount of abnormal loss suffered	**K4**

1.6	Treatment of normal loss	• Calculate the amount of normal loss in Consignment	**K4**
1.7	Accounting treatment in the books of consignor	• Calculate the amount of profit or loss earned through consignment by Recording the consignment transactions in the books of consignor	**K4**
1.8	Accounting treatment in the books of consignee.	• Calculate the amount of profit earned through consignment by Recording the consignment transactions in the books of consignee	**K4**
UNIT II		**JOINT VENTURE**	
2.1	Concept of joint venture	• Explain joint venture • Describe the parties involved in joint venture	**K2**
2.2	Difference between consignment and Joint venture	• Differentiate between Consignment and joint venture	**K4**
2.3	Methods of recording Joint Venture transactions	• Apply the various methods used to record the joint venture transactions	**K3**
2.3.1	Recording the transactions in a separate set of books	• Calculate the amount of profit or loss earned, under separate set of books used.	**K4**
2.3.2	Recording the transactions in the books of only one co-venturer	• Calculate the amount of profit or loss earned, when transactions are recorded by only one co-venturer.	**K4**
2.3.3	Recording the transaction in the books of all the co-venturers.	• Calculate the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.	**K4**
UNIT III		**BRANCH ACCOUNTS**	
3.1	Types of Branch Accounts	• State the various methods used in branch accounts	**K1**
3.1.1	Dependent branch	• Describe the conceptual frame work of dependent branch	**K2**
3.1.1.1	Debtors Method	• Calculate the amount of profit or loss earned by branch, under debtors' method.	**K4**

3.1.1.2	Stock and Debtors Method	• Calculate the amount of profit or loss by branch, when stock and debtors' method.	**K4**
3.1.1.3	Final accounts Method	• Assess the amount of profit or loss, under final accounts method.	**K5**
3.1.1.4	Wholesale branch Method	• Calculate the amount of profit or loss earned, under wholesale branch method.	**K4**
3.1.2	Independent branch.	• Explain the conceptual frame work of independent branch	**K2**
3.1.2.1	Separate Final Accounts Methods	• Calculate the amount of profit or loss, under separate final accounts method.	**K4**
UNIT IV		**HIRE PURCHASE**	
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	• Recognize the features of hire purchase system • Calculate the amount interest under different methods	**K4**
4.2	Methods of Recording	• Analyse the various methods followed in hire purchase system	**K4**
4.2.1	Full cash price Method	• Record the hire purchase transactions under full cash price method	**K1**
4.2.2	Actual price Method	• Illustrate the hire purchase transactions under actual cash price method	**K2**
4.2.3	Interest suspense Method	• Prepare the accounts under interest suspense method	**K6**
4.2.4	Debtors Method	• Compile the hire purchase transactions under debtors method	**K6**
4.2.5	Stock & Debtors Method	• Prepare the accounts under stock and debtors method	**K6**
UNIT V		**DEPARTMENTAL ACCOUNTS**	
5.1	Treatment and Apportionment of Joint expenses	• Quantify the amount of joint expenses to relevant departments	**K4**
5.2	Treatment of Inter departmental transfers	• Calculate the result of departments	**K4**
5.3	Preparation of Departmental Trading and Profit and Loss Account	• Assess the result under departmental trading and profit and loss account	**K5**

5.4	General Profit and Loss Account	• Calculate the amount of profit or loss under general profit and loss account	**K4**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	-	H	H	-	-	H	-	H	H	-
CO2	H	H	H	M	-	-	H	-	-	-	-	-	H
CO3	-	H	-	H	M	-	-	M	-	H	M	H	H
CO4	-	-	H	-	-	H	M	H	H	H	-	-	-
CO5	H	-	-	-	H	-	H	-	M	-	H	-	H
CO6	M	H	M	-	-	M	-	H	-	M	-	M	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. K.SUJITHRA

SEMESTER II	ALLIED: III	COURSE CODE:U22CF2Y3
CREDITS: 4	R and PYTHON FOR FINANCE	HOURS PER WEEK:5

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Demonstrate the need and advantages of using python for financial analytics	K3	I
2	Measure advanced calculation, generate outputs, create variables, abstract from data using python	K6	II
3	Assess the python models and techniques that aid design, analysis and evaluation of financial decision -making	K5	III
4	Explain the advanced machine learning models in finance using python	K4	IV
5	Create Excel, Web and GUI based design for trading platforms to support analytics	K6	V
6	Show web integration, web basics, web plotting and web services	K3	V

UNIT I Python and Finance (15 Hours)

1.1. Python- History of Python
    1.1.1. Python Ecosystem
1.2. Technology in Finance
1.3. Rise of Real-Time Analytics
1.4. Finance and Python Syntax
1.5. Efficiency and Productivity Through Python
1.6. From Prototyping to Production
1.7. Python Deployment
1.8. Anaconda
1.9. I Python
1.10. Spyder
1.11. Algorithmic Trading
    1.11.1. Python for Algorithmic Trading
1.12. Machine and Deep Learning.

UNIT II Working with Financial Data (15 Hours)

2.1. Reading Financial Data from Different Sources
2.2. Working with Open Data Sources
2.3. Retrieving Historical Structured Data and Unstructured Data
2.4. Storing Financial Data Efficiently
2.5. The process of algorithmic trading
2.6. Moving averages
2.7. Technical analysis techniques
2.8. Crossovers

2.9. Pairs trading
2.10. Data Visualization
2.11. Two-Dimensional Plotting
2.12. One-Dimensional Data Set, Two-Dimensional Data Set
2.13. Financial Plots, Other Plot Styles
2.14. Financial Data
2.15. Regression Analysis.

UNIT III Models and Concepts (15 Hours)

3.1. Supervised Learning Models – An Overview
- 3.1.1. Linear Regression
- 3.1.2. Ordinary Least Squares
- 3.1.3. Regularized Regression
- 3.1.4. Logistic Regression
- 3.1.5. K-Nearest Neighbors
- 3.1.6. Linear Discriminant Analysis
- 3.1.7. Classification and Regression Trees
- 3.1.8. Ensemble Models
- 3.1.9. ANN-Based Models
- 3.1.10. ANN using sklearn
- 3.1.11. Using ANNs for supervised learning in finance
- 3.1.12. Model Performance
- 3.1.13. Over fitting and Under fitting
- 3.1.14. Cross Validation
- 3.1.15. Evaluation Metrics

3.2. Unsupervised Learning
- 3.2.1. Dimensionality Reduction
- 3.2.2. Clustering Techniques
- 3.2.3. k-means Clustering.

UNIT IV Advanced Machine Learning Models in Finance (15 Hours)

4.1. Investigating advanced classifiers
4.2. Random Forest
4.3. Gradient Boosted Trees
4.4. XGBoost
4.5. Using stacking for improved performance
4.6. Investigating the feature importance
4.7. Investigating different approaches to handling imbalanced data
4.8. Under sampling, Oversampling
4.9. SMOTE
4.10. Bayesian hyper parameter optimization.

UNIT V Financial Analytics and Development (15 Hours)

5.1. Excel Integration
5.2. Basic Spreadsheet Interaction
5.3. Scripting Excel with Python
5.4. Object Orientation and Graphical User Interfaces
5.5. Basics of Python Classes
5.6. Simple Short Rate Class

5.7. Cash Flow Series Class
5.8. Graphical User Interfaces
5.9. Short Rate Class with GUI
5.10. Updating of Values
5.11. Cash Flow Series Class with GUI
5.12. Web Integration, Web Basics, Web Plotting and Web Services
5.13. Static Plots, Interactive Plots, Real-Time Plots
5.14. Rapid Web Applications

UNIT VI TOPICS FOR SELF STUDY

S. NO	TOPICS	WEB-LINKS
1	R PROGRAMMING	https://fallstring.website/K83GJKDOIEMGFNOO63PPODM3BDF1?t=download_vlc&s1=CL&click_id=6724038925453871952&source=959229&title=R%20Programming&o=338&redir=d2F5ZmFybS5vbmxpbmU=
2	R PROGRAMMING	https://web.itu.edu.tr/~tokerem/The_Book_of_R.pdf
3	Python for Finance	https://www.udemy.com
4	Machine learning with Python for Finance	https://www.edx.org

TEXT BOOKS

1. Lookabaugh, B., Tatsat, H., Puri, S. (2020). Machine Learning and Data Science Blueprints for Finance. China: O'Reilly Media.
2. Machine Learning using Python, by U Dinesh Kumar Manaranjan Pradhan, Wiley
3. Hilpisch, Y. (2014). Python for Finance: Analyze Big Financial Data. United States: O'Reilly Media.
4. Hilpisch, Y. (2020). Python for Algorithmic Trading. United States: O'Reilly Media.
5. Fletcher, S., Gardner, C. (2010). Financial Modelling in Python. Germany: Wiley.

BOOKS FOR REFERENCE

1. Naik, K. (2019). Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python. United Kingdom: Packt Publishing.
2. Molin, S. (2019). Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python. United Kingdom: Packt Publishing.
3. Lewinson, E. (2020). Python for Finance Cookbook: Over 50 Recipes for Applying Modern Python Libraries to Financial Data Analysis. United Kingdom: Packt Publishing.

WEB LINKS

1. https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef
2. https://pythonforfinance.net/
3. https://github.com/yhilpisch/py4fi
4. https://github.com/wilsonfreitas/awesome-quan

SPECIFIC LEARNING OUTCOMES(SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Python and Finance			
1.1	Python- History of Python	• Explain the history of python	**K2**
1.1.1	Python Ecosystem	• Describe the python ecosystem	**K2**
1.2	Technology in Finance	• Demonstrate the technology in finance	**K3**
1.3	Rise of Real-Time Analytics	• Illustrate rise of real-time analytics	**K3**
1.4	Finance and Python Syntax	• Apply finance and python syntax	**K3**
1.5	Efficiency and Productivity Through Python	• Show efficiency and productivity through python	**K3**

1.6	From Prototyping to Production	• Develop prototyping to production	**K3**
1.7	Python Deployment	• Explain the python deployment	**K3**
1.8	Anaconda	• Demonstrate anaconda	**K3**
1.9	Python	• Illustrate python	**K3**
1.10	Spyder	• Demonstrate spyder	**K3**
1.11	Algorithmic Trading	• Sketch out the algorithmic trading	**K3**
1.11.1	Python for Algorithmic Trading	• Operate python for algorithmic trading	**K3**
1.11.2	Machine and Deep Learning.	• Explain the machine and deep learning.	**K2**
UNIT II Working with Financial Data			
2.1	Reading Financial Data from Different Sources	• Distinguish between reading financial data from different sources	**K4**
2.2	Working with Open Data Sources	• Show the working with open data sources	**K3**
2.3	Retrieving Historical Structured Data and Unstructured Data	• Illustrate retrieving historical structured data and unstructured data	**K3**
2.4	Storing Financial Data Efficiently	• Examine the storing financial data efficiently	**K4**
2.5	The process of algorithmic trading	• Schedule the process of algorithmic trading	**K3**
2.6	Moving averages	• Measure the moving averages	**K5**

2.7	Technical analysis techniques	• Prepare technical analysis techniques	**K6**
2.8	Crossovers	• Demonstrate crossovers	**K3**
2.9	Pairs trading	• Demonstrate pairs trading	**K3**
2.10	Data Visualization	• Show data visualization	**K3**
2.11	Two-Dimensional Plotting	• Demonstrate the two-dimensional plotting	**K3**
2.12	One-Dimensional Data Set, Two-Dimensional Data Set	• Distinguish between One-Dimensional Data Set, Two-Dimensional Data Set	**K4**
2.13	Financial Plots, Other Plot Styles	• Illustrate Financial Plots, Other Plot Styles	**K3**
2.14	Financial Data	• Organize Financial Data	**K5**
2.15	Regression Analysis	• Construct Regression Analysis	**K6**
UNIT III Models and Concepts			
3.1	Supervised Learning Models – An Overview	• Explain supervised learning models – an overview	**K2**
3.1.1	Linear Regression	• Construct linear regression	**K3**
3.1.2	Ordinary Least Squares	• Formulate ordinary least squares	**K5**
3.1.3	Regularized Regression	• Develop regularized regression	**K3**
3.1.4	Logistic Regression	• Show logistic regression	**K3**
3.1.5	K-Nearest Neighbours	• Operate k-nearest neighbours	**K3**
3.1.6	Linear Discriminant Analysis	• Use linear discriminant	**K3**

		analysis	
3.1.7	Classification and Regression Trees	• Distinguish between classification and regression trees	**K4**
3.1.8	Ensemble Models	• Explain ensemble models	**K2**
3.1.9	ANN-Based Models	• Describe ANN-based models	**K2**
3.1.10	ANN using sklearn	• Employ ANN using sklearn	**K3**
3.1.11	Using ANNs for supervised learning in finance	• Prepare using ANNs for supervised learning in finance	**K3**
3.1.12	Model Performance	• Illustrate the model performance	**K3**
3.1.13	Over fitting and Under fitting	• Show over fitting and under fitting	**K3**
3.1.14	Cross Validation	• Explain the cross validation	**K2**
3.1.15	Evaluation Metrics	• Examine the evaluation metrics	**K4**
3.2	Unsupervised Learning	• Explain the unsupervised learning	**K2**
3.2.1	Dimensionality Reduction	• What is dimensionality reduction?	**K1**
3.2.2	Clustering Techniques	• Illustrate clustering techniques	**K3**
3.2.3	k-means Clustering	• Prepare k-means clustering	**K3**
UNIT IV Advanced Machine Learning Models in Finance			
4.1	Investigating advanced classifiers	• Illustrate investigating advanced classifiers	**K3**
4.2	Random Forest	• Explain random forest	**K2**
4.3	Gradient Boosted Trees	• Demonstrate gradient	**K3**

		boosted trees	
4.4	XG Boost	• Explain XG boost	**K2**
4.5	Using stacking for improved performance	• Show using stacking for improved performance	**K3**
4.6	Investigating the feature importance	• Explain investigating the feature importance	**K2**
4.7	Investigating different approaches to handling imbalanced data	• Compare investigating different approaches to handling imbalanced data	**K4**
4.8	Under sampling, Oversampling	• Show the under sampling, oversampling	**K3**
4.9	SMOTE	• Illustrate smote	**K3**
4.10	Bayesian hyper parameter optimization.	• Sketch out the bayesian hyper parameter optimization.	**K4**
UNIT V Financial Analytics and Development			
5.1	Excel Integration	• Show excel integration	**K3**
5.2	Basic Spreadsheet Interaction	• Demonstrate basic spreadsheet interaction	**K3**
5.3	Scripting Excel with Python	• Interpret scripting excel with python	**K3**
5.4	Object Orientation and Graphical User Interfaces	• Illustrate object orientation and graphical user interfaces	**K3**
5.5	Basics of Python Classes	• Explain basics of python classes	**K3**
5.6	Simple Short Rate Class	• Illustrate simple short rate class	**K3**
5.7	Cash Flow Series Class	• Prepare cash flow series class	**K6**
5.8	Graphical User Interfaces	• Illustrate graphical user interfaces	**K3**
5.9	Short Rate Class with GUI	• Show short rate class with GUI	**K3**
5.10	Updating of Values	• Demonstrate the updating of values	**K3**

5.11	Cash Flow Series Class with GUI	• Prepare cash flow series class with GUI	**K6**
5.12	Web Integration, Web Basics, Web Plotting and Web Services	• Show web integration, web basics, web plotting and web services	**K3**
5.13	Static Plots, Interactive Plots, Real-Time Plots	• Illustrate the static plots, interactive plots, real-time plots	**K3**
5.14	Rapid Web Applications	• Show rapid web applications	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H		H		H	H			M	H	H	M	H
CO 2	H	M	H	H	H	H	H				H		
CO 3	H		H	M		H		M	M	M	H		
CO 4	M		H	H	M	H	M				H	L	M
CO 5	H	H	H		H	H		H		H	H		
CO 6	H		H	M	H	M			L		H	H	L

COURSE COORDINATOR – Dr. M. ANUSUYA

SEMESTER:II	**ALLIED IV**	**COURSE CODE: U22CF2Y4**
CREDITS:4	**BUSINESS ECONOMICS**	**HOURS PER WEEK:5**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K2	II
3	Analyze and determine the price elasticity of demand.	K4	III
4	Summarize an understanding of indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K4	IV
6	Appraise the effects of government policy measures on the trade cycle and price index.	K5	V

UNIT I INTRODUCTION TO BUSINESS ECONOMICS (15Hours)

1.0 Definitions

1.1 The economic system

1.2 Central problems of an economy

1.3 Central problems and the price mechanism

1.4 Resource allocation in Capitalist, Socialist and Mixed Economy.

UNIT IIDEMAND AND SUPPLY ANALYSIS (15Hours)

2.0 Demand

2.1 Law of Demand

2.2 Demand Curve

2.3 Elasticity of demand

2.4 Measurement and types

2.5 The slope of a demand curve and the elasticity

2.6 Factors governing price elasticity of demand

2.7 Law of supply and supply schedules

2.8 Supply curve

2.9 Determinants of supply

2.10 Measurement of Elasticity of Supply

UNIT IIIINDIFFERENCE CURVE ANALYSIS (15Hours)

3.0 The Indifference curve analysis of demand

3.1 Indifference schedule

3.2 The Principle of Diminishing Marginal Rate of Substitution

3.3 Properties of Indifference Curves

3.4 Consumer's equilibrium in Indifference Analysis.

UNIT IV COST ANALYSIS (15Hours)

4.0 Cost analysis

4.1 Cost concepts and classification

4.2 Cost of production in the short and long period
4.3 Market in economic analysis
4.4 Classifications of markets and price determination.
- 4.4.1 Perfect Competition
- 4.4.2 Imperfect Competition
- 4.4.3 Monopoly
- 4.4.4 Duopoly
- 4.4.5 Oligopoly
- 4.4.6 Monopolistic Competition
- 4.4.7 Monopsony

UNIT V NATIONAL INCOME AND TRADE CYCLE (15Hours)

5.0 Trade cycle
5.1 Phases or stages of a Trade Cycle
5.2 National income
- 5.2.1 GDP
- 5.2.2 GNP
- 5.2.3 Wholesale Price Index
- 5.2.4 Inflation

5.3 Estimation of national income as Net aggregate output
5.4 National Income as aggregate value of final products
5.5 Real and money national income

UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB-LINKS
1	Government Deficiencies	https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html
2	Rent seeking and Public Choice	https://www.econlib.org/library/Topics/College/governmentfailures.html
3	Market Failures, Public Goods, and Externalities	https://www.econlib.org/library/Topics/College/marketfailures.html
4	Property Rights	https://www.econlib.org/library/Topics/College/propertyrights.html

TEXT BOOK

1. K P M Sundharam and E N Sundharam -Business Economics, Sultan Chand (2017), New Delhi

BOOKS FOR REFERENCE

1. Dr. H.L. Ahuja, Business Economics – Microeconomic Analysis, S. Chand Publishers(2019 edition).
2. Dr. S. Sankaran, Business Economics, MarghamPublications(2012 edition).
3. Dr. D. Joseph Anbarasu&S.Sriram- Business Mathematics, Learn Tech Press, Chennai.
4. Dr. Vittal P.R – Business Mathematics.

WEB LINKS

1. https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B(X%E2%88%92M)

2.https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.

3.https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/

4.https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801

5.https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/

6.https://www.economicsdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT IINTRODUCTION TO BUSINESS ECONOMICS			
1 1.0	Definition of Business Economics	• Definition of Business Economics	**K1**
1.1	The Economic system	• Recall the tenets of economic system	**K1**
1.2	Central Problems of an Economy	• Identify the central problems of an economy	**K2**
1.3	Central Problems and Price Mechanism	• Explain the central problems and price mechanism.	**K2**
1.4	Resource allocation in Capitalist, Socialist and Mixed	• Describe resource allocation in Capitalist, Socialist and Mixed economy	**K2**

	economy		
UNIT II DEMAND AND SUPPLY ANALYSIS			
2.	Define demand and Law of demand	• Define law of demand • Explain the law of demand with the help of a demand schedule. • Outline the exceptions to the law of demand.	**K2**
2.1	Demand curve	• State the reason for a shift in demand curve	**K1**
2.2	Elasticity of demand	• What is the meaning for elasticity of demand? • Explain the factors affecting elasticity of demand.	**K2**
2.3	Measurement of Elasticity of demand	• Classify the methods of measuring elasticity of demand.	**K2**
2.4	The slope of a demand curve and the elasticity	• Describe the slope of a demand curve and the elasticity.	**K2**
2.5	Factors governing price elasticity of demand	• Illustratet the degrees of Price elasticity of demand. • Demonstrate the importance of price elasticity of demand.	**K2**
2.6	Law of supply and supply schedule	• Define the Law of supply • Explain the supply schedule	**K2**
2.7	Supply curve	• Describe a supply curve	**K2**
2.8	Determinants of supply	• Discuss the determinants of supply	**K2**
2.9	Measurement of Elasticity of Supply	• Identify the measurement of elasticity of supply	**K2**
UNIT III INDIFFERENCE CURVE ANALYSIS			
3.0	The Indifference curve analysis of demand	• Explain the Indifference curve analysis of demand	**K2**
3.1	Indifference schedule	• Infer why an indifference curve to the right shows higher utility level.	**K2**
3.2	The Principle of Diminishing Marginal Rate of Substitution	• Examine the Principle of Diminishing Marginal Rate of Substitution with the help of an example.	**K4**
3.3	Properties of Indifference curve	• Describe the properties of indifference curve	**K2**
3.4	Consumer's equilibrium in indifference analysis	• Demonstrate where the consumer reaches equilibrium on indifference curve analysis.	**K3**

UNIT IV COST ANALYSIS			
4.0	Cost analysis, cost concepts and classifications	• Define cost analysis and cost concepts. • What is sunk cost? • Classify the different costs. • State the relationship between AC and MC • Distinguish between Fixed and Variable costs.	**K4**
4.1	Cost of production in the short period and long period	• Examine the relationship between AR and MR curves under various price conditions. • Analyse the short run cost curve with suitable diagram.	**K4**
4.3	Market in economic analysis	• Describe the role of markets in the economic analysis	**K2**
4.4	Classification of markets and price determination	• Classify the different types of markets.	**K4**
4.4.1	Perfect Competition	• Describe the features of perfect competition • Illustrate Price and output determination under perfect competition.	**K3**
4.4.2	Imperfect Competition	• Sketch the features of imperfect competition	**K3**
4.4.3	Monopoly	• State the features of monopoly market • Demonstrate Price and output determination under monopoly competition	**K2**
4.4.4	Duopoly	• Discuss the features of Duopoly	**K3**
4.4.5	Oligopoly	• Sketch the features of oligopoly	**K3**
4.4.6	Monopolistic Competition	• Express the features of monopolistic competition • Explain how Price and output determination under perfect competition with the help of diagram.	**K3**
4.4.7	Monopsony	• Explain the features of Monopsony	**K1**
UNIT VNATIONAL INCOME AND TRADE CYCLE			
5.0	Meaning of trade cycle, Phases or	• Determine the phases or stages of trade cycle	**K5**

	stages of trade cycle		
5.2	National income	• Describe concepts of National income	**K2**
5.2.1	GDP	• State the function of GDP	**K3**
5.2.2	GNP	• List the function of GNP	**K4**
5.2.3	Wholesale Price Index	• Describe the role of Wholesale Price Index	**K3**
5.2.4	Inflation	• What is inflation?	**K1**
5.3	Estimation of national income as Net Aggregate output	• Describe the estimation of national income as Net Aggregate output	**K2**
5.4	National Income as aggregate value of final products	• Explain National Income as aggregate value of final products	**K2**
5.5	Real and money national income	• Explain Real and money national income	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**H**	**H**	**H**	**-**	**L**	**M**	**H**	**M**	**H**	**M**	**M**	**M**
CO 2	**H**	**H**	**H**	**M**	**-**	**L**	**M**	**H**	**M**	**H**	**M**	**M**	**M**
CO 3	**H**	**H**	**H**	**M**	**--**	**L**	**M**	**H**	**M**	**H**	**M**	**M**	**H**
CO 4	**H**	**H**	**H**	**M**	**-**	**L**	**M**	**H**	**M**	**H**	**M**	**M**	**M**
CO 5	**H**	**H**	**H**	**M**	**-**	**L**	**M**	**H**	**M**	**H**	**M**	**H**	**H**
CO 6	**H**	**H**	**H**	**H**	**-**	**M**	**H**	**H**	**H**	**H**	**H**	**H**	**H**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - A. HEMALATHA

SEMESTER: III	CORE III	COURSE CODE: U22CF303
CREDITS: 4	FINANCIAL ACCOUNTING-III	HOURS PER WEEK: 5

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the basic concepts of financial accounting.	K2	I
2	Calculate the valuation of goodwill	K4	I
3	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	K6	II
4	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	K5	III
5	Prepare Royalty Accounts for lease and sub-lease.	K6	IV
6:	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	K4	V

UNIT I PARTNERSHIP ACCOUNTS (12Hours)

1.1 Essential characteristics of partnership
1.2 Preparation of Final accounts with adjustments
1.3 Fixed and Fluctuating capital Methods
1.4 Method of Calculating of Goodwill.
- 1.4.1Average Profit Method
- 1.4.2Super Profit Method
- 1.4.3Capitalisation Method

UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH (18Hours)

2.1Treatment for Partnership Admission
2.2Treatment for Partnership Retirement
2.3Treatment for Death of a partner
2.4Treatment of Joint life policy for Retirement and Death of a Partner

UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS (15Hours)

3.1 Amalgamation of partnership firm
3.2 Dissolution of partnership firms
3.3 Insolvency of partners
- 3.3.1Insolvency of only one partners

3.3.2Insolvency of all partners
3.4 Sale of a firm to a company
3.5 Gradual realisation of assets or piecemeal distribution.
3.5.1 Maximum Loss Method
3.5.2 Surplus Capital Method

UNIT IV ROYALTY (15Hours)

4.1 Concept of Royalty
4.2 Treatment for Lease
4.2.1 Recording in the books of lessor
4.2.2 Recording in the books lessee.
4.3 Treatment for Sublease
4.3.1 Recording in the books of lessor
4.3.2 Recording in the books lessee.
4.3.3 Recording in the books Sub lessee

UNIT VINSURANCE CLAIMS (15Hours)

5.1 Computation of Claim to be lodged Including Average Clause
5.1.1 For Loss of Stock Policy
5.1.2 For Loss of Profits Policy

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Cloud – based Accounting Solutions	https://www.financialforce.com/resources/what-is-cloud-accounting/
2	Automation of Accounting Function	https://www.goodfirms.co/blog/benefits-accounting-process-automation
3	Integration of Accounting with operations	https://searcherp.techtarget.com/definition/integrated-accounting-system
4	Outsourcing in Accounts	https://www.online-accounting-schools.org/faq/what-is-outsourced-accounting/

TEXT BOOK

1. Jain.S.P and Narang.K.L, Advanced Accountancy, Kalyani Publications, Edition 2018, Ludhiana.

BOOKS FOR REFERENCE

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 19th edition 2016. S. Chand & Co., Ltd., New Delhi.
2. R.S.N. Pillai, Bagawathi& S. Uma - Advanced Accounting (Financial Accounting) edition 2017. S .Chand& Co. Ltd., New Delhi.
3. R.L. Gupta & V.K. Gupta, Financial Accounting, edition 2017, Sultan Chand & Sons, New Delhi.

4. M. Vinayagam and V. Charumathi -financial accounting, revised edition-2018, S. Chand and Co. Ltd., New Delhi.

WEB LINKS

1. https://www.icai.org/resource/38643bos28176cp3.pdf
2. https://resource.cdn.icai.org/38645bos28176cp5.pdf
3. https://resource.cdn.icai.org/38644bos28176cp4.pdf
4. https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I	**PARTNERSHIP ACCOUNTS**		
1.1	Essential characteristics of partnership	• Define partnership. • List out the characteristics of partnership	**K1**
1.2	Preparation of Final accounts With adjustments	• List out the adjustments usually made in the final accounts. • State the difference between final accounts and partnership firm.	**K1**
1.3	Fixed and Fluctuating capital Methods	• Illustrate methods of Fixed and fluctuating capitals. • Distinguish Fixed capital and Fluctuating capital	**K4**

1.4	Methods of Calculating of Goodwill. 1.4.1 Average Profit Method 1.4.2. Super Profit Method 1.4.3.Capitalisation Method	• Explain methods of valuation of goodwill. • Discuss the Method of Good Will. • Define the meaning of Average profit method. • Calculate goodwill through Average profit method • Define super profit method. • Calculate goodwill through super profit method • Recall capitalisation method. • Calculate goodwill through capitalisation method.	**K4**
UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH			
2	Treatment for partnership Admission	• Definition of partnership admission. • List out adjustments needed at the time of admission of a partner. • Solve the problems of admission	**K3**
2.1	Treatment for Partnership Retirement	• Recall meaning of partnership retirement • List out adjustments needed at the time of retirement of a partner. • Solve the problems in retirement • Prepare financial accounts in partnership retirement	**K6**
2.2	Treatment for Death of a partner	• List out adjustments needed at the time of Death of a partner. • Solve the problems arising from Death of a partner.	**K3**

2.3	Treatment of Joint life policy for Retirement and Death of a Partner	• State the meaning of joint life policy. • Solve the problems of joint life policy.	**K3**
UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS			
3.1	Amalgamation of partnership firm	• List the features of Amalgamation of firm. • Explain the objectives for amalgamation of firms. • Solve the problems in amalgamation of firms	**K3**
3.2	Dissolution of partnership firms	• Recall the meaning of dissolution of partnership. • What is realization account?	**K1**
3.3	Insolvency of partners 3.3.1Insolvency of only one partners 3.3.2 Insolvency of all partners	• Define Insolvency of partner • Solve the problems of insolvency of partners • Tell about insolvency of only one partner. • Solve the problems of insolvency of only one partner. • Outline the concept of Insolvency of all partner. • Solve the problems when partners become insolvent.	**K3**
3.4	Sale of a firm to a company	• Define sale of firm to a company. • Determine the objectives of selling a firm. • Solve problems of sale of firm.	**K5**

3.5	Gradual realisation of assets or Piecemeal distribution. 3.5.1Maximum Loss Method 3.5.2.Surplus Capital Method	• Tell about piece meal distribution. • Calculate the problems under maximum loss method. • Solve the problems under surplus capital method.	**K3**
UNIT IV ROYALTY			
4.1	Concept of Royalty	• Recall the meaning of royalty. • What is short working in royalty?	**K1**
4.2	Treatment for Lease 4.2.1. Recording in the books of lessor 4.2.2. Recording in the books lessee	• Outline the meaning of treatment for lease. • Solve the problems of treatment for lease. • Prepare Royalty accounts by recording entries in the books of lessor	**K6**
4.3	Treatment for Sublease 4.3.1.Recording in the books of lessor 4.3.2.Recording in the books lessee 4.3.3.Recording in the books Sub lessee	• Explain the treatment for sublease. • Solve the problems of treatment for sub lease. • Solve the problems of Recording in the books of lessor • Solve the problems of Recording in the books of lessee. • Solve the problems of Recording in the books Sub-lessee	**K3**
UNIT V		**INSURANCE CLAIMS**	
5.1	Computation of Claim to be lodged Including Average Clause	• Recall the meaning of insurance. • Explain the objectives of insurance claims. • Calculate insurance claims.	. **K3**

5.1.1	For Loss of Stock Policy	• Analyse the concept of Loss of Stock Policy. • Solve the problems to calculate insurance claim through Loss of Stock Policy.	**K4**
5.1.2	For Loss of Profits Policy	• Solve the problems to calculate insurance claim through Loss of Profits Policy.	**K3**

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	-	M	-	-	-	H	-	-	H	-
CO2	H	H	-	M	-	H	M	M	-	H	M	-	M
CO3	H	M		M	-	-	-	-	-	M	M	M	-
CO4	H	-	M	-	-	M	-	L	-	M	-	-	-
CO5	H	-	-	M	H	-	L	-	M	-	M	M	L
CO6	H	M	-	-	-	H	M	M	-	-	-	-	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. H. KAVITHA

SEMESTER: III	**Core IV** **AI/ML FOR FINANCIAL SECTOR**	**COURSECODE:** U22CF304
CREDITS:4		**HOURS PER WEEK:5**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the basic concepts and need for machine learning	**K2**	**I**
2	Differentiate between generative vs discriminative models	**K4**	**II**
3	Apply the machine learning concepts in real life problems	**K3**	**II**
4	List out the basic mathematics for machine learning	**K5**	**III**
5	Appraise the Principle component analysis	**K5**	**IV**
6	Analyse the bit coin prediction	**K4**	**V**

UNIT I Basics concepts of Machine Learning (15 Hours)

1.1. ML Definition
1.2. Various kind of problems tackled using ML
1.3. Some standard learning tasks
1.4. Learning Stages
1.5. Learning Scenarios
1.6. Generalization
1.7. Data, Models and Learning
1.8. Parameter Estimation
1.9. Probabilistic Modelling and Inference
1.10. Directed Graphical Models
1.11. Setting up your working Environment
1.12. Supervised vs Unsupervised Learning
1.13. Cross Validation- Evaluation metrics.

UNIT II Advanced concepts of Machine Learning (15Hours)

2.1. Fundamentals of statistical learning theory
2.2. Convergence and learn ability
2.3. Kullback-Leibler Information
2.4. Model selection and the bias variance trade-off
2.5. Cross-validation
2.6. Regularization
2.7. Generative vs Discriminative models
2.8. Neural Networks
2.9. The Perceptron
2.10. Feed-Forward Neural Networks
2.11. Back-propagation and stochastic gradient descent
2.12. Regularization and drop-out-Application to investment management.

UNIT III Supervised Learning (15Hours)

3.1. Linear Regression

3.2. Parametric Problems
3.3. Decision trees
3.4. Random forests
3.5. Classifications
3.6.K Nearest Neighbors
3.7. Support Vector
3.8. Naïve Bayes

UNIT IV Unsupervised Learning (15 Hours)
4.1. Clustering
4.2. K-Means clustering
4.3. Dimensionality Reduction
4.4. Principle Component Analysis
4.5. Hierarchical Clustering
4.6. DBSCAN
4.7. Semi-supervised learning
4.8. Reinforcement Learning.

UNIT V Advanced Neural Networks (15 Hours)
5.1. Convolutional Neural Networks
5.2. Recurrent Neural Networks
5.3. Long Short-Term Memory (LSTM)
5.4. Auto encoders
5.5. Applying Learning to Real problems
5.6. Image Classification and Segmentation
5.7. Scoring Opinion and Sentiments
5.8. Recommending Products and Movies
5.9. Bit coin Prediction
5.10. Predicting from the Limit Order Book.

UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB-LINKS
1	Advanced Machine Learning with Python	https://github.com/chandanverma07/Ebooks/blob/master/Advanced%20Machine%20Learning%20with%20Python.pdf
2	Neural Networks and Deep Learning	https://static.latexstudio.net/article/2018/0912/neuralnetworksanddeeplearning.pdf
3	Supervised and Unsupervised learning	https://www.geeksforgeeks.org

4	Cross – validation in Machine learning	https://www.javatpoint.com

TEXT BOOKS

1. Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press.
2. Artificial Intelligence and Intelligent Systems, by N P Padhy, Oxford University Press,
3. Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley.
4. Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing.
5. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.

BOOKS FOR REFERENCE

1. Guido, S., Müller, A. C. (2016). Introduction to Machine Learning with Python: A Guide for Data Scientists. United States: O'Reilly Media.
2. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.
3. Cooper, S. (2018). Machine Learning for Beginners: An Introduction for Beginners, Why Machine Learning Matters Today and How Machine Learning Networks, Algorithms, Concepts and Neural Networks Really Work. (n.p.): Steven Cooper.

WEB LINKS

1. https://www.kdnuggets.com/2020/03/trends-machine-learning-2020.html
2. https://mobidev.biz/blog/future-ai-machine-learning-trends-to-impact-business
3. https://venturebeat.com/2020/01/02/top-minds-in-machine-learning-predict-where-ai-is-going-in-2020/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Basics concepts of Machine Learning			
1.1	Machine Learning	• What is Machine Learning?	**K1**
1.2	Various kind of problems tackled using ML	• Classify the various kind of problems tackled using ML	**K2**
1.3	Some standard	• Discuss some standard	**K2**

	learning tasks	learning tasks	
1.4	Learning Stages	• Explain the learning stages	**K2**
1.5	Learning Scenarios	• Explain the learning scenarios	**K2**
1.6	Generalization	• Explain generalization	**K2**
1.7	Data, Models and Learning	• Classify data, models and learning	**K2**
1.8	Parameter Estimation	• Explain the parameter estimation	**K2**
1.9	Probabilistic Modelling and Inference	• Interpret probabilistic modelling and inference	**K2**
1.10	Directed Graphical Models	• Illustrate directed graphical models	**K2**
1.11	Setting up your working Environment	• Describe setting up your working environment	**K2**
1.12	Supervised vs Unsupervised Learning	• Compare supervised and unsupervised learning	**K2**
1.13	Cross Validation-Evaluation metrics	• Summarize the cross validation- evaluation metrics	**K2**
UNIT II Advanced concepts of Machine Learning			
2.1	Fundamentals of statistical learning theory	• Express the fundamentals of statistical learning theory	**K2**
2.2	Convergence and learn ability	• Explain convergence and learn ability	**K2**
2.3	Kullback- Leibler Information	• Illustrate kullback- leibler information	**K3**
2.4	Model selection and the bias variance trade-off	• Sketch out model selection and the bias variance trade-off	**K3**
2.5	Cross-validation	• Demonstrate cross-validation	**K3**

2.6	Regularization	• What is regularization?	**K1**
2.7	Generative vs Discriminative models	• Differentiate between generative vs discriminative models	**K4**
2.8	Neural Networks	• Illustrate neural networks	**K3**
2.9	The Perceptron	• Explain the perceptron	**K3**
2.10	Feed-Forward Neural Networks	• Prepare feed-forward neural networks	**K3**
2.11	Back-propagation and stochastic gradient descent	• Sketch out the back-propagation and stochastic gradient descent	**K3**
2.12	Regularization and drop-out-Application to investment management	• Dramatize regularization and drop-out-application to investment management	**K3**
UNIT III Supervised Learning			
3.1	Linear Regression	• Demonstrate Linear Regression	**K3**
3.2	Parametric Problems	• Prepare Parametric Problems	**K5**
3.3	Decision trees	• Sketch out Decision trees	**K3**
3.4	Random forests	• Illustrate Random forests	**K3**
3.5	Classifications	• Explain Classifications	**K3**
3.6	K Nearest Neighbours	• Solve K Nearest Neighbours	**K3**
3.7	Support Vector	• Identify Support Vector	**K3**
3.8	Naïve Bayes	• Develop Naïve Bayes	**K3**
UNIT IV Unsupervised Learning			
4.1	Clustering	• Explain Clustering	**K2**
4.2	K-Means clustering	• Solve K-Means clustering	**K3**

4.3	Dimensionality Reduction	• Evaluate Dimensionality Reduction	**K5**
4.4	Principle Component Analysis	• Dramatize the Principle component analysis	**K3**
4.5	Hierarchical Clustering	• Examine the Hierarchical clustering	**K3**
4.6	DBSCAN	• Explain DBSCAN	**K2**
4.7	Semi-supervised learning	• Illustrate semi-supervised learning	**K3**
4.8	Reinforcement Learning.	• Inspect reinforcement learning.	**K3**
UNIT V Advanced Neural Networks			
5.1	Convolutional	• Explain the convolutional theory	**K2**
5.2	Neural Networks	• Illustrate the neural networks	**K3**
5.3	Recurrent Neural Networks.	• Demonstrate the recurrent neural networks.	**K3**
5.4	Long Short-Term Memory (LSTM)	• Show Long Short-Term Memory (LSTM)	**K3**
5.5	Auto encoders	• Explain auto encoders	**K2**
5.5	Applying Learning to Real problems	• Interpret applying learning to real problems	**K3**
5.6	Image Classification and Segmentation	• Illustrate image classification and segmentation	**K3**
5.7	Scoring Opinion and Sentiments	• Analyze scoring opinion and sentiments	**K4**
5.8	Recommending	• Show recommending	**K3**
5.9	Products and Movies	• Compare products and movies	**K4**

5.10	Bit coin Prediction	• Analyze the bit coin prediction	**K4**
5.11	Predicting from the Limit Order Book	• Contract predicting from the limit order book	**K4**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	H	H	H	H	L	M	M	H	H		L
CO 2	H		M		H					M	M		L
CO 3	M		H		H	H			M	M	H	H	
CO 4	H	H	H		M	H		M		H	H		
CO 5	M	L	M	M	M	M	L	L		M	M	M	L
CO 6	H		H	H	H		M		L	H	H	H	

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – Dr. M. K.Varsha

SEMESTER III	**ALLIED V**	**COURSE CODE: U22CF3Y5**
CREDITS: 3	**BUSINESS LAW**	**HOURS PER WEEK: 4**

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Analyse the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	K4	I
2	Appraise the rules regarding consideration and legality of objects under the sections 23 to 36	K5	II
3	Apply the rule, "All agreements are not contracts but all contracts are agreements".	K3	III
4	Examine how does a bailment differs from a pledge	K4	IV
5	Demonstrate the different modes in which the authority of an agent may terminate a Contract of agency.	K3	IV
6	Interpret the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	K5	V

UNIT I INTRODUCTION TO THE LAW OF CONTRACTS (12Hours)

1.1 Introduction

1.1.1 Nature and classification of Contracts

1.1.2 Essential elements of a valid contract

1.2 Void, Voidable and Valid agreement

1.3 Offer and Acceptance

1.3.1 Legal rules as to offer

1.3.2 Tenders

1.3.3 Cross offers

1.3.4 Legal rules as to acceptance.

UNIT II CONSIDERATION AND LEGALITY OF OBJECT (12Hours)

2.1 Consideration

2.1.1 Definition

2.1.2 Legal rules as to consideration

2.1.3 Stranger to contract

2.1.4 Contract without consideration is void-exceptions

2.2 Capacity of Parties

2.2.1 Law relating to competence of parties to a contact

2.2.2 Minors

2.2.3 Persons of unsound mind

2.2.4 Other persons

2.3 Free Consent

2.3.1 Meaning of "consent" and "free consent"

2.3.2 Coercion

2.3.3 Difference between coercion and undue influence

2.3.4 Define misrepresentation and fraud

2.3.5 Effects on the validity of an agreement

2.4 Legality of Object

2.4.1 Unlawful and illegal agreements

2.4.2 Effects of illegality

2.4.3 Doctrine of public policy

2.5 Void contracts

2.6 Contingent Contract

2.6.1 Essential characteristics of a contingent contract

2.6.2 Rules regarding contingent contract

2.6.3 Difference between a wagering agreement and a contingent contract

UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS (12Hours)

3.1 Performance of contracts

3.1.1 Requisites of a valid tender

3.1.2 Reciprocal promises

3.2 Discharge of contracts – Modes of Discharge

3.3 Remedies for Breach of contract

3.4 Quasi contracts

3.4.1 Kinds of quasi-contracts.

UNIT IV SPECIAL CONTRACTS (12Hours)

4.0 Special contracts

4.1 Indemnity and Guarantee

4.1.1 Essential features of a contract of guarantee

4.1.2 Distinction between a contract of indemnity and a contract of guarantee

4.1.3 Kinds of guarantee

4.1.4 Rights of surety

4.1.5 Discharge of surety

4.2 Bailment and pledge

4.2.1 Requisites of bailment, Classification of bailment

4.2.2 Duties and rights of bailor and bailee

4.2.3 Distinction between particular lien and general lien

4.2.4 Finder of goods

4.2.5 Termination of bailment

4.2.6 Rights and duties of Pawnor and Pawnee

4.3 Agency

4.3.1 Essentials of relationship of agency

4.3.2 Creation of agency

4.3.3 Classification of agents

4.3.4 Termination of agency.

UNIT V SALE OF GOODS ACT (12Hours)

5.1 Sale of Goods Act 1930

5.2 Formation of contract of sale

5.2.1 Essentials of a contract of sale

5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement

5.2.3 Classification of goods

5.2.4 Effect of destruction of goods

5.2.5 Document of title to goods

5.3 Conditions and Warranties

5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties

5.3.2 Caveat Emptor

5.4 Transfer of property in and title of goods

5.4.1 Passing of property

5.4.2 Sale by non-owners

5.5 Rights of unpaid seller

5.5.1 Remedies for breach of contract of sale

5.5.2 Auction sales.

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Securities laws,2014	https://en.m.wikipedia.org/wiki/Securities_Laws
2	Essential commodities act	https://www.indiacode.nic.in
3	Fiscal Responsibility and Budget Management Act, 2003	https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf

4	Minimum wages act,1948	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6New.pdf

TEXT BOOK

1. N.D. Kapoor, (2018) - Elements of Mercantile Law, Sultan Chand & Sons (P) Ltd, India.

BOOKS FOR REFERENCE

1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

WEB LINKS

1. https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx
2. https://www.india.gov.in/indian-contract-act-1872-0
3. https://www.icai.org/post.html?post_id=10086
4. https://indiankanoon.org/doc/171398/
5. https://www.toppr.com/guides/business-law/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I	**INDIAN CONTRACTS ACT 1872**		
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	• Recall the definition of a Contract • Explain the classifications of Contract	**K2**
1.2	Void , Voidable and Valid agreement	• Distinguish a void contract from a voidable contract	**K4**
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	• Define Offer and Acceptance • Identify the circumstances under which an offer will lapse	**K2**

UNIT II CONSIDERATION AND LEGALITY OF OBJECT			
2.1	Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract 2.1.4 Contract without consideration is void – exceptions	• Define consideration • Discuss the rules regarding consideration • Explain the concept contract without considerations is void-exceptions	**K2**
2.2	Capacity of Parties 2.2.1 Law relating to competence of parties to a contract 2.2.2 Minors 2.2.3 Persons of unsound mind 2.2.4 Other persons	• Identify the rules regarding provisions of necessaries to a minor • Apply case laws in the area of business	**K3**
2.3	Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement	• Define free consent • Differentiate misrepresentation from fraud	**K4**
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	• Identify the exceptions to the rule that an agreement in restraint of trade is void	**K2**
2.5	Void Contracts	• Define void contract	**K1**
2.6	Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a contingent contract	• Summarize the effects of wagering agreement • Distinguish between a wagering agreement and a contingent contract	**K4**
UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS			

3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	• Apply case laws in the area of business • Identify the fundamental legal principles behind contractual agreement	**K3**
3.2	Discharge of contracts - Modes of Discharge	• Summarize the various modes of discharge of contract	**K2**
3.3	Remedies for Breach of contract	• Define Breach of contract • Classify the remedies that are available to the affected party in case of breach of contract	**K2**
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	• Define quasi contract • Discuss the kinds of quasi contract	**K2**
UNIT IV SPECIAL CONTRACTS			
4.0	Special contracts – Introduction	• Discuss the contract of Indemnity and Guarantee	**K2**
4.1	Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee	• Distinguish between Indemnity and Guarantee	**K4**
	4.1.4 Rights of surety 4.1.5 Discharge of surety	• Examine the rights of a surety against the principal debtor and Creditor • Discuss the concept Discharge of surety	**K4**

4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee	• Outline the concept of Bailment and Pledge • State the differences between Bailment and Pledge • Distinguish between general lien and particular lien • Discuss the rights and duties of a pawnor and pawnee	**K4**
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	• Recall the term agency by ratification • Explain the various modes of creation of an agency • Classify the different types of agents	**K2**
UNIT V SALE OF GOODS			
5.1	Sale of Goods Act- 1930 Introduction	• Define contract of sale • Explain the essential elements of a contact of sale	**K2**
5.2	Formation of contract of sale 5.2.1 Essentials of a contract of sale 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement 5.2.3 Classification of goods 5.2.4 Effects of destruction of goods 5.2.5 Document of title to goods	• Distinguish between sale from agreement to sell • Interpret the rule of caveat emptor	**K5**
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	• State the exceptions to the rule of caveat emptor • Identify the implied conditions and warranties in a contract of sale	**K2**
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	• Apply the provisions of the sale of Goods Act with respect of delivery of Goods • Explain the duties of buyer	**K3**

5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	• Interpret and apply the rights of an unpaid seller • Determine the remedies for breach of contract of sale	**K5**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low **M-Moderate** **H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	L	M	H	H	H	H	M	M	H
CO2	H	-	M	H	H	H	H	-	M	M	M	H	-
CO3	H	H	H	H	-	H	H	M	-	H	H	H	H
CO4	H	M	-	H	M	-	M	H	M	H	-	M	L
CO5	H	H	H	M	L	M	H	H	H	H	H	H	M
CO6	H	H	H	H	M	-	M	H	-	M	H	H	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – G. Ruth Felicia

SEMESTER –III	**SBEC I INTRODUCTION TO COMPUTER-MS WORD**	**COURSE CODE: U22CFPS1**
CREDITS: 2		**HOURS PER WEEK:2**

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Develop practical knowledge in basics of MS-Word.	K6	I
2.	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3.	Utilise the tools for formatting the texts and paragraphs.	K3	II
4.	Create and edit Tables and use bullets function	K6	III
5	Apply page formatting and create letters through mail merge	K6	IV
6.	Create and manage power point presentation.	K6	V

UNIT I-- BEGINNING TO USE MICROSOFT WORD **5 Hours**

1.1 Create a document
- 1.1.1 Create a blank document
- 1.1.2 Create a blank document using a template

1.2 Navigate through a document

1.3 Format a document

1.4 Customise options and views for documents

1.5 Print and save documents

UNIT II—FORMAT TEXT, PARAGRAPHS AND SECTIONS **5 Hours**

1.1 Insert text and paragraphs

1.1.1 Cut, copy and paste text

1.1.2 Insert special characters

1.2 Format text and paragraphs
- 1.2.1 Apply font formatting
- 1.2.2 Apply formatting by using Format Painter
- 1.2.3 Set line and paragraph spacing and indentation
- 1.2.4 Clear formatting
- 1.2.5 Apply a text highlight color to text selections
- 1.2.6 Apply built-in styles to text
- 1.2.7 Change text to WordArt

UNIT III –TABLES **5 Hours**

3.1 Create a Table

3.2 Modify a table

3.3 Page formatting

3.4 Create and modify a list
- 3.4.1 Create a numbered or bulleted list
- 3.4.2 Change bullet characters or number formats for a list level
- 3.4.3 Define a custom bullet character or number format
- 3.4.4 Increase or decrease list levels
- 3.4.5 Restart or continue list numbering
- 3.4.6 Set starting number value

UNIT IV-- PAGE FORMATTING & MAIL MERGE **7 Hours**

4.1 Apply a Page Border and Colour
4.2 Changing the Orientation, Size of the Page, or Size of Columns
4.3 Insert Headers and Footers (including Page Numbers)
4.4 Protect Document
4.6 Mail merge operations
- 4.6.1 Add custom fields
- 4.6.2 Modify field properties
- 4.6.3 Perform mail merges
- 4.6.4 Manage recipient lists
- 4.6.5 Insert merged fields
- 4.6.6 Preview merge results

UNIT V -- MS – POWER POINT PRESENTATION **8 Hours**

5.1 Create and Manage Presentations
- 5.1.1. Create a Presentation
- 5.1.2. Insert and Format Slides
- 5.1.3. Modify Slides
- 5.1.4. Change Presentation Options and Views
- 5.1.5. Configure and Present a Slide Show

5.2. Insert and Format Text, Shapes, and Images
- 5.2.1. Insert and Format Text
- 5.2.2. Insert and Format Shapes and Text Boxes
- 5.2.3. Insert and Format Images

5.3. Insert Tables, Charts, Smart Art, and Media
- 5.3.1 Insert and Format Tables
- 5.3.2 Insert and Format Charts
- 5.3.3 Insert and Format SmartArt graphics

5.4. Apply Transitions and Animations
- 5.4.1. Apply Slide Transitions
- 5.4.2. Animate Slide Content
- 5.4.3. Set Timing for Transitions and Animations

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TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Transform Word Document to Web Pages	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html
2.	Real time translation	https://www.microsoft.com/enus/translator/education/
3.	Inserting 3D models into reports	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html

4.	Intelligent suggestions in Editor Overview Pane	https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-wherever/ba-p/1247931

TEXT BOOK

1. Study material prepared by the Department

BOOKS FOR REFERENCE

1. Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1st Edition, Notion Press, 2017
2. Dorothy House, Word, Excel and Powerpoint-Just for beginners, 2015, Outskirts Press Incorporated,

WEBLINKS

1. https://docs.microsoft.com/en-us/office/dev/add-ins/word/word-add-ins-programming-overview
2. https://www.microsoft.com/en-in/microsoft-365/free-office-online-for-the-web

Practical Examination Only

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Highest Level of Transaction
Unit I – Beginning to use Microsoft Word			
1.1	Create a document	• Create a blank document using the given template	**K6**
1.2	Navigate through the document	• Analyse various menus given in the ribbon	**K4**
1.3	Customise options and views for documents	• Use the Views menu	**K4**
1.4	Print and save document	• Choose the print and save options and apply.	**K6**
Unit II – FORMAT TEXT, PARAGRAPHS AND SECTIONS			
2.1	Insert text and paragraphs	• Apply Insert function for inserting texts and paragraphs	**K3**
2.2	Cut, copy and paste text	• Utilise shortcut keys for cut, copy and pasting text	**K3**

2.3	Insert special characters	• Identify the menu for inserting special characters in a text	**K3**
2.4	Format text and paragraphs	• Apply all the formatting tools to the text and paragraph	**K3**
Unit III – TABLES			
3.1	Creating Tables	• Create Table using Insert function.	**K6**
3.2	Modify a table	• Combine various options and modify a table	**K6**
3.2	Page formatting	• Apply page formatting tools	**K3**
3.3	Create and modify a list	• Create and modify a list by using bulleting format,	**K6**
Unit IV – PAGE FORMATTING & MAIL MERGE			
4.1	Apply a Page Border and Color	• Apply the page border and color. • Change the page border and color.	**K3**
4.2	Changing the Orientation, Size of the Page, or Size of Columns	• Apply the page orientation, size of the page, size of the columns. • Label the various page setup of the document.	**K3**
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	• Choose the text to insert in Header and footers, insert page number. • Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.	**K6**
4.4	Protect document	• Utilise Protect document to safeguard the document	**K3**
4.5	Mail merge	• Compose a letter and utilise mail merge option and send to multiple recipients.	**K6**
Unit V- MS – POWER POINT PRESENTATION			
5.1	Create and manage presentations	• Create a power point presentation and format the slides.	**K6**
5.2	Insert and format text, shapes and images	• Utilise the insert function to insert text, shapes and images in power point	**K3**
5.3	Insert Tables, charts, smart arts and media	• Create a power point presentation andInsert Tables, charts, smart arts and media	**K6**

5.4	Apply transition and animation	• Apply transition and animation to the slides.	**K3**

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO2	PSO3	PS O4
CO1	**H**	**H**	**M**	**H**	**H**	**H**	**M**	**H**	**-**	**H**	**H**	**M**	**M**
CO2	**H**	**M**	**M**	**M**	**H**	**M**	**M**	**H**	**-**	**H**	**H**	**M**	**-**
CO3	**H**	**H**	**-**	**-**	**H**	**H**	**-**	**H**	**-**	**H**	**H**	**-**	**-**
CO4	**H**	**H**	**-**	**-**	**H**	**H**	**-**	**H**	**-**	**H**	**H**	**H**	**-**
CO5	**H**	**H**	**H**	**H**	**H**	**H**	**M**	**H**	**-**	**H**	**H**	**M**	**-**
CO6	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**	**-**	**H**	**H**	**-**	**H**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey (FEEDBACK)

COURSE COORDINATOR - MS. A. NITHYA

SEMESTER: III	**NMEC I INTRODUCTION TO ACCOUNTANCY**	**COURSE CODE: U22CF3E1**
CREDITS:2		**HOURSPER WEEK: 2**

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Summarize the fundamental accounting concepts,	**K2**	**I**

	principles and basic accounting functions.		
2	Build the ability to use accounting information to solve a variety of business problems and identify the internal and external users of accounting information.	**K6**	**I**
3	Develop the ability to use the fundamental accounting equation and the purpose of double entry system to analyze the effect of business transactions.	**K6**	**II**
4	Develop the ability to use a basic accounting system to create (record, classify and summarize) the data needed to solve a variety of business problems.	**K6**	**III**
5	Prepare Trial Balance by integrating the rules and principles of constructing Trial Balance.	**K6**	**IV**
6	Construct Trading, Profit and Loss Account and Balance Sheet by organising expenses and incomes as Capital and Revenue.	**K6**	**V**

UNIT I – INTRODUCTION **(4 Hours)**

1.1. Introduction
1.2. Meaning of Accounting, accountancy, Book keeping
1.3. Differences and Relationship
1.4. Concepts – conventions
1.5. Accounting terms
1.6. Difference between single entry and Double entry – Accounting.

UNIT II – DOUBLE ENTRY SYSTEM - JOURNAL **(6 Hours)**

2.1 Principles of double entry
2.2 Journal
2.3 Recording the transactions in the books of Prime entry
2.4 Relation between Journal and Ledger.

UNIT III – LEDGER **(6 Hours)**

3.1. Ledger – sub divisions of Ledger
3.2. Ledger posting and preparation of Trial Balance.

UNIT IV - TRIAL BALANCE **(6 Hours)**

4.1 Trial Balance
4.2 Meaning – Differences between Trial Balance and Balance Sheet – items to be Debited and credited in the Trial Balance
4.3 Preparation of Trial Balance without Ledger.

UNIT V- CAPITAL AND REVENUE EXPENDITURE **(8 Hours)**

5.1 Capital and Revenue Expenditure
5.2 Capital and Revenue Incomes – Preparation of Manufacturing Account
5.3 Final Accounts without Adjustments

UNIT VI TOPICS FOR SELF STUDY

S.No	Topics	Web links

1	Errors in accounting and Rectification of errors	https://www.toppr.com/guides/fundamentals-of-accounting/rectification-of-errors/types-of-errors/ https://www.toppr.com/guides/accountancy/trial-balance-and-rectification-of-errors/rectification-errors/
2	Cash book	https://theinvestorsbook.com/cash-book.html
3	Single column cashbook	https://www.accountingformanagement.org/single-column-cash-book/
4	Double column cashbook	https://www.accountingformanagement.org/double-column-cash-book/
5	Triple column cashbook	https://www.accountingformanagement.org/triple-three-column-cash-book/

TEXT BOOKS

1. Principles of Accountancy - K.L. Nagarajan , N. Vinayagam, P.L. Mani – Sultan chand (Reprinted - 2019)
2. Financial Accounting – T.S Reddy, A.Murthy – Margham (Reprinted – 2019)

BOOKS FOR REFERENCE

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press (Reprinted – 2019)

WEB LINKS

1. https://www.icai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf - Financial accounting (CMA – Study Material)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	**Contents**	**Learning Outcomes**	**Blooms Taxonomic Level of Transaction**
UNIT I	**INTRODUCTION**		
1.1, 1.2	Meaning of Accounting, Accountancy, Book Keeping	• Define accounting. • Compare accounting, Accountancy and Bookkeeping.	**K2**
1.3	Concepts, conventions and principles of accounting	• List out the various accounting concepts. • Tell the various principles of accounting.	**K1**

1.4	Accounting terms	• List out the various accounting terms. • Illustrate various accounting terms with examples.	**K2**
1.5	Difference between Single entry and Double entry system.	• Compare single entry and double entry system. • Recall the merits and demerits of single entry system.	**K1**
UNIT II	**DOUBLE ENTRY SYSTEM - JOURNAL**		
2.1	Principles of Double entry	• Define double entry system • Explain the merits and demerits of double entry system.	**K2**
2.2	Journal	• Classify the Golden rules of accounting. • Illustrate the accounting equations with examples. • Construct Journal entries using transactions	**K6**
2.3	Recording the transactions in the books of Prime entry	• State the format of Journal. • List out the steps in journalizing. • Identify the various items of various accounts • Analyze the transaction and record it in the Journal	**K4**
2.4	Relation between Journal and Ledger.	• Define Ledger. • Compare Journal and Ledger	**K1**
UNIT III	**LEDGER**		
3.1	Ledger – sub divisions of Ledger	• State the format of Ledger. • Explain the steps of balancing the Ledger.	**K2**

3.2	Ledger posting and preparation of Trial Balance.	• Construct Ledger entries using various transactions. • Analyze the Journal entries and post it in the ledger. • List out the various methods of Trial Balance. • Explain the points to be noted while preparing Trial Balance.	**K6**
UNIT IV		**TRIAL BALANCE**	
4.1 4.2 4.3	Differences between Trial Balance and Balance Sheet , items to be debited and credited in the Trial Balance and Preparation of Trial Balance	• Compare trial balance and balance sheet • List out the items to be • debited and credited in the trail balance • Construct a trial balance with and without the help of ledger balances.	**K6**
UNIT V		**CAPITAL AND REVENUE EXPENDITURE**	
5.1	Capital and Revenue Expenditure	• Recall the meaning of capital and revenue expenditure. • Explain the types of capital and revenue expenditure.	**K1**
5.2	Capital and Revenue Incomes	• Explain the meaning of capital income and revenue income. • Compare capital income and revenue income	**K2**

5.3	Preparation of Manufacturing Account	• Discuss the purpose of manufacturing account • Explain the specimen of a manufacturing account • Construct manufacturing account with the help of various transactions.	**K6**
	Final Accounts without Adjustments.	• Discuss the format of the final accounts • Explain procedure for preparing the final accounts • Construct trading, profit and loss account and balance sheet with the help of trial balance.	**K6**

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**H**	**-**	**M**	**-**	**-**	**-**	**-**	**-**	**H**	**H**	**-**	**-**
CO2	**H**	**H**	**H**	**H**	**-**	**-**	**-**	**-**	**-**	**H**	**H**	**-**	**-**
CO3	**H**	**H**	**H**	**H**	**-**	**-**	**-**	**M**	**-**	**H**	**H**	**-**	**-**
CO4	**H**	**H**	**H**	**H**	**-**	**-**	**-**	**M**	**-**	**H**	**H**	**M**	**M**
CO5	**H**	**H**	**H**	**H**	**-**	**-**	**-**	**M**	**-**	**H**	**H**	**H**	**M**
CO6	**H**	**H**	**H**	**H**	**-**	**-**	**-**	**M**	**L**	**H**	**H**	**H**	**H**

COURSE ASSESSMENT METHODS

Direct

4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 6. End Semester Examination
Indirect
2. Course-end survey (FEEDBACK)

COURSE COORDINATOR: Dr. J. Daniel

SEMESTER IV	**CORE V COST ACCOUNTING**	**COURSE CODE:U22CF404**
CREDITS: 5		**HOURS PER WEEK: 5**

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Prepare a cost sheet to find the Cost of production/Sales	**K6**	**I**
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	**K6**	**I**
3	Calculate labour turnover byusing various methods to calculate labour cost.	**K4**	**II**
4	Apply the different methods of apportionment of overheads	**K3**	**III**
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	**K6**	**IV**
6	Calculate the cost using operating costing in different types of industries.	**K4**	**V**

UNIT – I: INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS AND MATERIAL CONTROL (15 Hours)

1.1 Cost Accounting

1.1.1 Definition of Cost, Costing, Cost Accounting and Cost Accountancy

1.1.2 Scope of Cost Accounting

1.1.3 Merit and Demerit

1.1.4 Classification of cost

1.1.5 Elements of cost

1.1.6 Cost centre

1.1.7 Cost unit

1.1.8 Cost control

1.1.9 Cost reduction

1.2. Cost sheet

1.2.1 Treatment of stock or incentives

1.2.2 Tender and quotations

1.3 Material Control

1.3.1 Introduction

1.3.2 Meaning of material control

1.3.3 Objectives of material control

1.3.4 Essentials of material control

1.3.5 Purchase control

1.3.6 Store keeping and stock control and inventory control

1.3.7 Levels of stock and Economic Ordering Quantity

1.3.8 ABC Analysis

1.4 Pricing of material issues

1.4.1 LIFO (Last In First out)

1.4.2 FIFO (First In First Out)

1.4.3 Simple Average Method

1.4.4 Weighted Average Method

UNIT II – COMPUTATION AND CONTROL OF LABOUR COST (15 Hours)

2.1 Labour cost

2.1.1 Introduction

2.1.2 Types of Labour

2.2 Labour turnover

2.3 Methods and measurement of Labour turnover

2.3.1 Separation method

2.3.2 Replacement method

2.3.3 Flux method

2.4 Idle time and Overtime

2.5 Methods of remuneration

2.5.1 Time rate system

2.5.2 Piece rate system

2.5.3 Straight piece rate system

2.5.4 Taylor's differential piece rate system

2.5.5 Merrick's Multiple or differential piece rate system

2.5.6 Gantt's task and bonus plan

2.6 Premium Bonus plans

2.6.1 Halsey premium plan

2.6.2 Halsey-weir scheme

2.6.3 Rowan plan

2.6.4 Barth's variable sharing plan

2.6.5 Emerson's Efficiency plan

2.6.6 Bedeaux's point premium system

UNIT - III OVERHEADS (15 Hours)

3.1 Meaning and Definition of overheads

3.2 Importance of Overhead cost

3.3 Allocation of Overheads

3.4 Apportionment

3.4.1 Primary distribution

3.4.2 Secondary distribution

3.4.2.1 Repeated Distribution method

3.4.2.2 Simultaneous equation method

3.5 Absorption of overheads

3.5.1 Overhead Rate

3.5.2 Types of overhead rate

3.6 Methods of absorption of overhead

3.6.1 Direct material cost method

3.6.2 Direct Labour cost method

3.6.3 Prime cost percentage method

3.6.4 Direct Labour hour method

3.6.5 Machine hour rate method

3.6.6 Computation of machine hour rate

3.7 Under and over absorption of overheads.

UNIT IV- RECONCILIATION OF COST AND FINANCIAL ACCOUNTS AND METHODS OF COSTING (JOB, BATCH AND CONTRACT) (15 Hours)

4.1 Reconciliation of cost and financial accounts

4.2 Job costing

4.2.1 Definition of job costing

4.2.2 Job costing procedures

4.2.3 Forms used in job costing

4.3 Batch Costing

4.3.1 Definition of Batch costing

4.3.2 Determination of Economic Batch Quantity

4.4 Contract costing

4.4.1 Introduction

4.4.2 Characteristic Features of contracts and contract costing

4.4.3 Recording of Costs of a Contract

4.4.4 Recording of Value and Profit on Contracts

4.4.5 Profit or Loss on Contracts

4.4.6 Escalation clause

4.4.7 Cost plus Contracts.

UNIT V- METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) (15 Hours)

5.1 Operating and operation costing

5.1.1 Meaning and definition

5.1.2 Operation and service costing

5.1.3 Transport Costing

5.1.4 Costing Procedures in Transport of Costs

5.1.5 Presentation of Costs

5.1.6 Computation of Cost Unit in Road Transport Business

5.1.7 Importance of Running Kilometers

5.1.8 Types of problems

5.2 Process Costing

5.2.1 Meaning of Process Costing

5.2.2 Costing procedures

5.2.3 Important aspects of Process Costing – (Normal loss, abnormal loss and gain)

5.2.4 Work in progress (excluding equivalent production concepts)

UNIT VI TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Target Costing	https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/
2	Activity based costing	https://www.investopedia.com/terms/a/abc.asp
3	Product Life cycle costing	https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Bench marking costs	https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx

TEXT BOOK

1. R.S.N.Pillai, V.Bagavathi, Cost Accounting, S. Chand Publications, 5th Edition, New Delhi.

BOOKS FOR REFERENCE

1. Dr. R. Ramachandran Dr. R.Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.
2. M.C.Shukla, T.S. Grewal and Dr. M.P.Gupta, Cost Accounting Texts and Problems Latest Edition, S.Chand Publications, New Delhi.
3. Jain S.P &Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.

WEB LINKS

1. https://youtu.be/FlisUOIwOnw

2. https://youtu.be/ojMZCQvIRZM
3. https://youtu.be/5e1qRvoz03k

Theory 25% (Section A &B) Problems 75% (Section C & D)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL.			
1.1	1.1.1 Definition of Cost, Costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction	• Define Cost, Cost Accounting and Cost Accountancy • Summarize the Merits and Demerits of Cost Accounting • Classify the different types and the elements of cost • What is Cost Centre and Cost Unit .	**K2**
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	• Examine the treatment of stock in Cost sheet • Estimate the Cost of Production/Sales by preparing a cost sheet	**K6**

1.3	Material Control 1.3.1 Introduction 1.3.2 Meaning of material control 1.3.3 Objectives of material control 1.3.4 Essentials of material control 1.3.5 Purchase control 1.3.6 Store keeping and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis	• Calculate the minimum maximum and the re-ordering level for stock of materials • Illustrate the Economic Ordering quantity of materials for a concern	**K2**
1.4	Pricing of material issues 1.4.1 LIFO (Last In First out) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	• Discuss the various methods of pricing the issue of materials	**K2**
UNIT II COMPUTATION AND CONTROL OF LABOUR COST			
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	• What is Labour cost?	**K2**
2.2	Labour turnover	• Discuss about Labour turnover	**K2**
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method	• Apply the various methods of measuring Labour Turnover	**K3**
2.4	Idle time and Overtime	• Identify Idle Time and Overtime in Labour costing • Measure the Labour Cost when there is Idle Time and Over Time	**K4**

2.5	Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system 2.5.5 Merrick's Multiple or differential piece rate system 2.5.6 Gantt's task and bonus plan	• Compare the various methods of remuneration forLabour	**K2**
2.6	Premium Bonus plans 2.6.1 Halsey premium plan 2.6.2 Halsey-weir scheme 2.6.3 Rowan plan 2.6.4 Barth's variable sharing plan 2.6.5 Emerson's Efficiency plan 2.6.6 Bedeaux's point premium system	• Calculate Bonus for Labour under various methods of Premium Bonus Plans.	**K4**
UNIT III OVERHEADS			
3.1	Meaning and Definition of overheads	• Define Overheads	**K1**
3.2	Importance of Overhead cost	• Explain the importance of the allocation of	**K2**
3.3	Allocation of Overheads	• what is allocation of overheads	**K2**

3.4	Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method	• Identify the importance of apportionment of Overheads • Apply the various methods of apportionment of overheads	**K3**
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	• Discuss the different types of overhead rate	**K2**
3.6	Methods of absorption of overhead 3.6.1 Direct material cost method 3.6.2 Direct Labour cost method 3.6.3 Prime cost percentage method 3.6.4 Direct Labour hour method 3.6.5 Machine hour rate method 3.6.6 Computation of machine hour rate	• Apply the methods of Absorption of Overheads • Measure the Machine hour rate	**K3**
3.7	Under and over absorption of overheads.	• Identify Under and Over Absorption of Overheads	**K3**
UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING(JOB, BATCH AND CONTRACT)			
4.1	Reconciliation of cost and financial accounts	• Compare the Profit and loss of cost and financial accounts and reconcile them.	**K2**
4.2	Job costing 4.2.1 Definition of job costing 4.2.2 Job costing procedures 4.2.3 Forms used in job costing	• Define Job costing • Estimate a Job Cost sheet	**K2**

4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	• Define Batch costing • Estimate the Economic Batch quantity	**K2**
4.4	Contract costing 4.4.1 Introduction 4.4.2 Characteristic Features of contracts and contract costing 4.4.3 Recording of Costs of a Contract 4.4.4 Recording of Value and Profit on Contracts 4.4.5 Profit or Loss on Contracts 4.4.6 Escalation clause 4.4.7 Cost plus Contracts.	• Define Contract costing • List out the characteristic features of Contract costing • Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account	**K6**
UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)			
5.1	Operating and operation costing 5.1.1 Meaning and definition 5.1.2 Operation and service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs 5.1.5 Presentation of Costs 5.1.6 Computation of Cost Unit in Road Transport Business	• Relate operating/Operation/Service costing • Calculate cost per unit in transport costing • Illustrate the costing procedures in transport Business	**K4**

5.2	5.2.1 Meaning of Process Costing 5.2.2 Costing procedures 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain) 5.2.4 Work in progress (excluding equivalent production concepts)	• Define Process Costing • Identify the costing procedures • Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts	**K4**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	H	M	H	H	H	H	M
CO2	H	-	H	-	-	-	-	-	-	H	-	H	M
CO3	H	M	H	H	-	-	H	H	H	H	H	H	H
CO4	H	M	H	-	-	M	H	L	-	H	M	H	-
CO5	H	-	H	-	-	M	M	-	-	H	-	H	-
CO6	H	-	H	M	-	H	-	-	M	H	-	H	L

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. A.MUTHUMEENA

SEMESTER: IV	ELECTIVE I	COURSE CODE:U22CF4:1
CREDITS:5	FINANCIAL DERIVATIVES	HOURS PER WEEK:5

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the derivatives market	K2	I
2	Examine the various types of Indices	K3	II
3	Analyze the concepts of futures, forwards and options	K4	III
4	Evaluate the option trading strategies for managing risk	K5	IV
5	Apply the best practices in Derivatives Sale	K3	V
6	Evaluate the regulatory environment in which the equity derivatives markets operate in India	K5	V

UNIT I Basics of Derivatives and Understanding Index (15 Hours)

1.1. Basics of Derivatives
1.2. Evolution
1.3. Indian Derivatives Market
1.4. Market participants
    1.4.1. Types
    1.4.2. Significance
    1.4.3. Various risk faced by the participants
1.5. Introduction to Index
    1.5.1. Significance
    1.5.2. Types
    1.5.3. Attributes
    1.5.4. Index management
    1.5.5. Major Indices in India
    1.5.6. Applications of Index.

UNIT II Introduction to Forwards, Futures and Options (15 Hours)

2.1. Payoff Charts
2.2. Futures pricing
2.3. Cash and carry / Non-arbitrage model
2.4. Expectancy model of futures pricing
2.5. Concept of convergence of cash and futures prices

2.6. Basic differences in Commodity
2.7. Equity and Index Futures
2.8. Uses of futures
2.9. Role of different players
2.10. Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage.

UNIT III Option Trading Strategies and Systems (15 Hours)
3.1. Option spreads
3.2. Payoff charts
3.3. Straddle
3.4. Strangle
3.5. Covered Call
3.6. Protective Put Collar
3.7. Butterfly spread, Trading Systems, Corporate hierarchy, Order types and conditions, Selection criteria of Stock for trading and Index for trading
3.8. Adjustments for Corporate Actions
3.9. Position Limits
3.10. Daily newspapers to track

UNIT IV Clearing and Settlement system and Legal and Regulatory Environment (15 Hours)
4.1. Clearing Members
4.2. Role and Eligibility norms
4.3. Mechanism and computation of open positions
4.4. Settlement of stock and index
4.5. Margining and mark to market under SPAN, Risk Management features and position limits.
4.6. Rules and regulations
4.7. Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.

UNIT V Taxation and Sales Practices and Investors Protection Services (15 Hours)
5.1. Accounting of contracts
5.2. Taxation of securities
5.3. Risk profile
    5.3.1. Importance of Sales process
    5.3.2. Importance of KYC
    5.3.3. Documents to trade in Derivatives contract
    5.3.4. Best practices in Derivatives sales
    5.3.5. Investors Grievance Mechanism.

UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB-LINKS
1	FINANCIAL DERIVATIVES	https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf
2	OPTIONS TRADING STRATEGIES	https://www1.nseindia.com/content/ncfm/sm_otsm.pdf
3	The legal and regulatory environment	https://www.afdb.org
4	Investor Grievance Redressal Mechanism	https://www.caclubindia.com

TEXT BOOKS

1. NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman
2. NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai
3. Robert Baker (2010), "The Trade Lifecycle: Behind the Scenes of the Trading Process. New Delhi, Wiley India

BOOKS FOR REFERENCE

1. Franklin R. Edwards (1992) Cindy W.Ma. Futures & Options. Bangalore: McGraw Hill.
2. Jagadish R. Raiyani (2011). Financial Derivatives in India, Chennai: New Century Publication.
3. Bhushan Vijay Kumar Jadhav (2018), Option Trading Strategies: Independently Published.

WEB LINKS

1. https://www.imf.org/external/bopage/pdf/98-1-20.pdf
2. https://backup.pondiuni.edu.in/sites/default/files/downloads/Financial-derivatives-260214.pdf
3. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FD_NOTES.pdf

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Basics of Derivatives and Understanding Index			
1.1	Basics of	• Explain the basics of	**K2**

	Derivatives	derivatives	
1.2	Evolution	• Summarize the evolution of Derivatives	**K3**
1.3	Indian Derivatives Market	• Explain Indian derivatives market	**K2**
1.4	Market participants	• Discuss the market participants	**K2**
1.4.1	Types	• Describe types	**K2**
1.4.2	Significance	• Explain significance	**K2**
1.4.3	Various risk faced by the participants	• Classify various risk faced by the participants	**K2**
1.5	Introduction to Index	• Describe introduction to index	**K2**
1.5.1	Significance	• Illustrate significance	**K2**
1.5.2	Types	• Show the types of Index	**K2**
K3	Attributes	• Explain the attributes	**K2**
1.5.4	Index management	• Explain index management	**K2**
1.5.5	Major Indices in India	• Interpret the major indices in India	**K2**
1.5.6	Applications of Index.	• Show the applications of index.	**K2**
UNIT II Introduction to Forwards, Futures and Options			
2.1	Payoff Charts	• Describe payoff charts	**K2**
2.2	Futures pricing	• Explain futures pricing	**K2**
2.3	Cash and carry / Non-arbitrage	• Organize the cash and carry / non-arbitrage model	**K3**

	model		
2.4	Expectancy model of futures pricing	• Identify the expectancy model of futures pricing	**K3**
2.5	Concept of convergence of cash and futures prices	• Develop the concept of convergence of cash and futures prices	**K3**
2.6	Basic differences in Commodity	• Choose the basic differences in commodity	**K3**
2.7	Equity and Index Futures	• Explain equity and index futures	**K2**
2.8	Uses of futures	• Explain the uses of futures	**K2**
2.9	Role of different players	• Identify the role of different players	**K3**
2.10	Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage.	• Construct the use of futures contract as an effective instrument for managing risk • Explain the strategies for hedging, speculation and arbitrage.	**K3**
UNIT III Option Trading Strategies and Systems			
3.1	Option spreads	• Explain option spreads	**K1**
3.2	Payoff charts	• Construct the payoff charts	**K3**
3.3	Straddle	• What is straddle?	**K1**
3.4	Strangle	• What is strangle?	**K1**
3.5	Covered Call	• Explain the covered call	**K2**
3.6	Protective Put Collar	• Examine the protective put collar	**K4**
3.7	Butterfly spread, Trading Systems, Corporate hierarchy, Order types and	• Identify the butterfly spread, trading systems, corporate hierarchy, order types and conditions • Explain the selection criteria	**K3**

	conditions Selection criteria of Stock for trading and Index for trading	of stock for trading and index for trading	
3.8	Adjustments for Corporate Actions	• Determine the Adjustments for Corporate Actions	**K3**
3.9	Position Limits and Daily newspapers to track	• Analyze the position limits and • daily newspapers to track	**K4**
UNIT IV Clearing and Settlement system and Legal and Regulatory Environment			
4.1	Clearing Members	• Explain clearing members	**K2**
4.2	Role and Eligibility norms	• Illustrate the role and eligibility norms	**K2**
4.3	Mechanism and computation of open positions	• Estimate the mechanism and computation of open positions	**K5**
4.4	Settlement of stock and index	• Appraise the settlement of stock and index	**K5**
4.5	Margining and mark to market under SPAN, Risk Management features and position limits.	• Analyze the margining and mark to market under span, risk management features and position limits.	**K4**
4.6	Rules and regulations	• Interpret the rules and regulations	**K4**
4.7	Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.	• Contrast the recommendations of the L.C Gupta Committee, Recommendations Of The J R Verma Committee.	**K4**
UNIT V Taxation and Sales Practices and Investors Protection Services			
5.1	Accounting of	• Describe the accounting of	**K2**

	contracts	contracts	
5.2	Taxation of securities	• Illustrate taxation of securities	**K2**
5.3	Risk profile	• Measure the risk profile	**K5**
5.3.1	Importance of Sales process	• Analyze the importance of sales process	**K4**
5.3.2	Importance of KYC	• Explain the importance of KYC	**K2**
5.3.3	Documents to trade in Derivatives contract	• Manage the documents to trade in derivatives contract	**K5**
5.3.4	Best practices in Derivatives sales	• Rate the best practices in derivatives sales	**K5**
5.3.5	Investors Grievance Mechanism	• Evaluate the investors grievance mechanism	**K5**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**H**	**L**	**L**		**M**		**H**		**H**	**H**	**M**	
CO 2	**H**		**H**	**H**		**H**	**M**	**H**		**M**	**H**	**H**	
CO 3	**M**	**H**		**H**		**M**	**M**		**M**	**H**	**M**	**H**	**M**
CO 4	**M**		**H**	**H**		**H**		**H**	**M**	**H**	**H**	**H**	**M**
CO 5	**M**	**M**	**H**	**H**				**H**	**M**	**H**	**H**	**H**	**M**

CO 6		**M**	**H**	**H**			**M**	**H**	**M**		**H**	**H**	**H**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – G. Rachel

SEMESTER IV	**ELECTIVE I** **RETAIL MANAGEMENT**	**COURSE CODE: U22CF4:A**
CREDITS: 5		**HOURS PER WEEK: 5**

COURSE OUTCOMES

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Differentiate the various forms of retailing business	**K4**	**I**
2.	Appraise the feasibility of setting up a retail outlet in a select location	**K5**	**II**
3.	Analyse the various methods of holding inventory	**K4**	**III**
4.	Test the ability to manage a retail store successfully	**K4**	**IV**
5	Sketch the critical elements of retail stores distribution management	**K3**	**V**
6.	Execute the wholesaling and warehousing concepts in Retailing business.	**K3**	**V**

UNIT I RETAILING **15 Hours**

1.1 Meaning
1.2 Definition
1.3 Characteristics
1.4 Retailing principles
1.5 Retail sales objectives
1.6 Retailing in India
1.7 Across the globe
1.8 Emerging trends in retailing
1.9 Retail formats
- 1.9.1 Store based
- 1.9.2 Non-store based
- 1.9.3. Traditional and non-traditional retailing
- 1.9.4 Internet retailing
- 1.9.5 Cyber retailing.

UNIT II STORE LOCATION **15 Hours**

2.1 Importance
2.2 Selection of loyalty
2.3 Site analysis
2.4 Trading analysis
2.5 Demand and supply density
2.6 Site availability
2.7 Trends in store location
2.8 Retail marketing segmentation
2.9 Significance
2.10 Market segmentation process
2.11 Key retail segments.

UNIT III INVENTORY **20 Hours**

3.1 Reasons for holding inventory
3.2 Methods of inventory control
3.3 Selective inventory management
3.4 EOQ model
3.5 ABC analysis-VED analysis- FSN analysis - HML analysis
3.6 Inventory costs
3.7 Material handling
3.8 Latest development in inventory management.

UNIT IV RETAIL STORE OPERATIONS **20 Hours**

4.1 Elements of retail store operations
4.2 Management of retail store
4.3 The role of centralized retailer
4.4 An integrated retailing approach
4.5 Operations master schedule
4.6 Store maintenance
4.7 Energy management
4.8 Retailing success tips.

UNIT V DISTRIBUTION MANAGEMENT **20 Hours**

5.1 Distribution channel
5.2 Functions of a distribution channel
5.3 Channel levels
5.4 Elements of physical distribution
5.5 Wholesaling
  5.5.1 Classification and characteristics
5.6 Warehousing
  5.6.1 Need
  5.6.2 Benefits
  5.6.3 Functions
  5.6.4 Features
  5.6.5 Classifications

UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Social Commerce	https://tinuiti.com/blog/paid-social/social-commerce-by-channel/
2.	Influencer Marketing	https://influencermarketinghub.com/what-is-influencer-marketing/
3.	Augmented Reality Powered Shopping experiences	https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/
4.	Smart speaker shopping	https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/

TEXTBOOK

1. Dr.Harjit Singh, Retail Management - A Global Perspective, Text and Cases, Revised Edition, S. Chand& Company Ltd., New Delhi, 2014

BOOKS FOR REFERENCE

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. GouravGhosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai,2016

WEB LINKS

1. https://www.yourarticlelibrary.com/marketing/distribution-channels/wholesaling-importance-functions-and-types-of-wholesaling/29899
2. http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I	**RETAILING**		
1.1	Meaning	• Recall the term retailing	**K1**
1.2	Definition	• Define retail management	**K1**
1.3	Characteristics	• Explain the characteristics of retailing	**K2**
1.4	Retailing Principles	• Identify a law or fact of retailing	**K3**
1.5	Retail sales objectives	• Identify the objectives of retail sales	**K2**
1.6 1.7	Retailing in India Across the globe	• Explain the retailing business in India and across the world	**K2**
1.8	Emerging trends in retailing	• Summarize the recent trends in retailing	**K2**
1.9	Retail formats 1.9.1 Store based 1.9.2 Non-store based 1.9.3 Traditional and non-traditional retailing 1.9.4 Internet retailing 1.9.5 Cyber retailing	• Examine the retail formats • Compare store and non-store based retailing with traditional and non-traditional retailing • Explain internet and cyber retailing	**K4**
UNIT II	**STORE LOCATION**		
2.1	Importance	• Evaluate the importance of store location	**K5**

2.2	Selection of loyalty	● Discuss the selection of loyalty	**K2**
2.3 2.4	Site analysis Trading analysis	● Discuss the various site and trading analysis	**K2**
2.5	Demand and supply density	● Identify the demand and supply density	**K2**
2.6	Site availability	● Discuss about the site availability	**K2**
2.7	Trends in store location	● Analyze the trends in store location	**K4**
2.8	Retail marketing segmentation	● Explain about the segmentation in retail marketing	**K2**
2.9	Significance	● List out the importance of retail marketing segmentation	**K1**
2.10	Market segmentation process	● Describe the various process in market segmentation	**K1**
2.11	Key retail segments.	● Identify the key segments in retail marketing.	**K2**
UNIT III INVENTORY			
3.1	Reasons for holding inventory	● List out the reasons for holding inventory	**K1**
3.2	Methods of inventory control	● Identify the various inventory control methods.	**K3**
3.3	Selective inventory management	● Explain the selective inventory management	**K2**
3.4	EOQ model	• Analyze EOQ model	**K4**
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	● Compare the various inventory analysis	**K4**
3.6	Inventory costs	● Compute the inventory costs	**K4**
3.7	Material handling	● Explain various methods of material handling	**K2**
3.8	Latest development in inventory management	● Explain the latest methods and developments in	**K2**

		inventory management	
UNIT IV	**RETAIL STORES LOCATION**		
4.1	Elements of retail store operations	● Examine the elements of retail store operations	**K4**
4.2	Management of retail store	● Explain the retail store management	**K2**
4.3	The role of centralized retailer	● Examine the role of centralized retailer	**K4**
4.4	An integrated retailing approach	● Explain the various approaches in retailing	**K2**
4.5	Operations master schedule	● Examine the various operation master schedules	**K4**
4.6	Store maintenance	● Identify the store maintenance methods	**K2**
4.7	Energy management	● Explain about the energy management	**K2**
4.8	Retailing success tips	● Identify the retailing success tips	**K2**
UNIT V	**DISTRIBUTION MANAGEMENT**		
5.1	Distribution channel	● Explain the various distribution channels	**K2**
5.2	Functions of a distribution channel	● Sketch the various functions of channels of distribution	**K2**
5.3	Channel levels	● Explain the various channel levels	**K2**
5.4	Elements of physical distribution	● Classify the elements of physical distribution ● Sketch the critical elements of retail stores distribution management	**K3**
5.5	Wholesaling 5.5.1 Classification and characteristics	● Explain the characteristics and classification of wholesaling	**K2**

5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4Features 5.6.5 Classifications	• Explain the needs, features benefits and functions of warehousing. • Discuss the various types of warehousing	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

H- High **M-Moderate** **L-Low**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	-	-	M	-	M	-	-	-	-	H
CO2	H	H	M	M	-	H	H	-	-	M	-	M	H
CO3	M	-	H	M	H	H	H	M	L	-	L	-	-
CO4	H	-	-	M	M	H	-	M	-	M	-	L	M
CO5	-	H	M	M	H	H	L	-	H	M	H	M	L
CO6	H	-	M	M	-	H	-	L	-	H	-	M	L

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. MANIVANAN

SEMESTER IV	**ALLIED VI BUSINESS STATISTICS**	**COURSE CODE: U22CF4Y6**
CREDITS: 3		**HOURS PER WEEK: 4**

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the key terminologies, concepts, tools and techniques used in business statistical analysis	K2	I
2.	Calculate the various descriptive measures of central tendency	K4	II
3.	Relate the measures of dispersion to interpret the disparity of data	K4	III
4.	Analyse the relationship between two variables using the techniques of correlation and regression	K4	IV
5	Appraise the changes in a variable using Index numbers.	K5	V
6.	Measure the variations in a data set using Time series	K4	V

UNIT I INTRODUCTION TO THE STUDY OF STATISTICS 10 Hours

1.1. Statistics
- 1.1.1. Meaning
- 1.1.2. Definition
- 1.1.3. Functions
- 1.1.4. Scope
- 1.1.5. Merits and Demerits

1.2. Sampling
- 1.2.1. Meaning
- 1.2.2. Definition
- 1.2.3. Methods of sampling

1.3. Collection of data

1.4. Tabulation of data

1.5. Representation of data
- 1.5.1. Diagrammatic Representation
- 1.5.2. Graphic representation

UNIT II MEASURES OF CENTRAL TENDENCY 15 Hours

2.1. Mathematical averages

2.1.1. Arithmetic Mean
- 2.1.1.1. Direct method
- 2.1.1.2. Short-cut method
- 2.1.1.3. Step Deviation method

2.1.2. Geometric Mean

2.1.3. Harmonic Mean

2.1.4. Corrected Mean

2.1.5. Combined Mean

2.2. Positional averages

2.2.1. Median
2.2.2. Quartiles
2.2.3. Deciles
2.2.4. Percentiles
2.3. Mode

UNIT III MEASURES OF DISPERSION **15 Hours**

3.1. Range
3.2. Quartile Deviation
3.3. Mean Deviation
3.4. Standard Deviation
3.4.1. Actual Mean method
3.4.2. Assumed Mean Method
3.4.3. Combined Standard Deviation
3.4.4. Corrected Standard Deviation
3.5. Coefficient of variation
3.6. Comparison of Measures of dispersion
3.7. Lorenz Curve

UNIT IV CORRELATION AND REGRESSION **10 Hours**

4.1. Correlation
4.1.1. Definition
4.1.2. Karl Pearson's Correlation
4.1.3. Spearman Rank Correlation
4.1.4. Concurrent Deviation
4.2. Regression
4.2.1. Definition
4.2.2. Regression Equation
4.2.3. Linear Regression
4.2.4. Difference between Regression and Correlation

UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS **10 Hours**

5.1. Elements of Time Series
5.1.1. Secular Trend
5.1.1.1. Graphic Method
5.1.1.2. Method of Semi-Averages
5.1.1.3. Method of Moving Averages
5.1.1.4. Method of Least Squares
5.1.2. Seasonal Fluctuations
5.1.2.1. Method of Simple Averages
5.1.2.2. Method of Moving Averages
5.1.2.3. Ratio to trend Method
5.1.2.4. Method of link Relatives
5.1.3. Cyclical Fluctuation
5.1.4. Random Fluctuation

5.2. **Index Numbers**
5.2.1 Definition

5.2.2. Simple Index number
5.2.3. Weighted Index Number
5.2.3.1 Laspeyre's formula
5.2.3.2 Paache's formula
5.2.3.3 Fisher's formula
5.2.3.4 Marshal Edge-worth
5.2.3.5 Bowley's formula
5.2.3.6 Kelly's formula
5.2.4. Mathematical tests of consistency
5.2.4.1 Time reversal test
5.2.4.2 Factor reversal test
5.2.5. Fixed Index Number
5.2.6. Chain Index Number
5.2.7. Cost of Living Index

UNIT VI TOPICS FOR SELF STUDY

Sl. No.	**Topics**	**Weblinks**
1.	Statistical Modelling	https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis
2.	Hypothesis testing using Statistics	https://www.investopedia.com/terms/h/hypothesistesting.asp
3.	Application of Statistical techniques in research interpretations and conclusions	https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis
4.	Application of Time series analysis	https://www.itl.nist.gov/div898/handbook/pmc/section4/pmc41.htm#:~:text=Time%20Series%20Analysis%20is%20used,Budgetary%20Analysis

TEXT BOOK

1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7th Revised Edition, 2008

BOOKS FOR REFERENCE

1. David M. McEnvoy, A Guide to Business Statistics, 1st Edition, Wiley Publishers, New Jersey, 2018

2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.

3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3rd Edition, 2010.

WEB LINKS

1. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=33&lesson=37
2. https://www.toppr.com/guides/business-mathematics-and-statistics/measures-of-central-tendency-and-dispersion/measure-of-dispersion/

Theory – 20% (Section A), Problems – 80% (Section B &C)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I	**INTRODUCTION TO THE STUDY OF STATISTICS**		
1.1	Meaning, definition, functions, merits and demerits of statistics	• Define Statistics. • Explain the functions of statistics. • Describe the merits and demerits of Statistics.	**K1**
1.2	Sampling- Meaning, definition and methods of sampling	• Recall the Meaning of the term Sampling. • Define the term Sampling. • List the various methods of sampling. • Describe the methods of sampling.	**K2**
1.3	Collection of data	• Recognise the meaning of Collection of data. • Explain the tools for collection of data.	**K2**
1.4	Tabulation of data	• Recall the role of tabulation of data • Explain the role of tabulation of data	**K2**
1.5	Representation of data- Diagrammatic and Graphic	• List the types of diagrams • Explain the diagrammatic and diagrammatic representation of data	**K2**
UNIT II	**MEASURES OF CENTRAL TENDENCY**		
2.1	Mathematical Averages 2.1.1. Arithmetic Mean 2.1.1.1.Direct method	• Recall the definition of Average. • List the various measures of Central Tendency.	

	2.1.1.2.Short-cut method 2.1.1.3.Step Deviation 2.1.2. Geometric Mean 2.1.3. Harmonic Mean 2.1.4. Corrected Mean 2.1.5. Combined Mean	• Explain the various measures of Central Tendency. • Calculate Arithmetic Mean, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean.	**K4**
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles 2.2.4. Percentiles	• Define the terms Median, Quartiles, Deciles and Percentiles. • Calculate Median, Quartiles, Deciles and Percentiles.	**K4**
2.3	Mode	• Recall the meaning of Mode. • Calculate Mode of different series of data.	**K4**
UNIT III	**MEASURES OF DISPERSION**		
3.1	Mean Deviation	• Recall the meaning of Range. • Understand the uses of Range. • Solve problems to calculate Range of different series of data.	**K3**
3.2	**Standard Deviation** 3.4.1 Actual Mean method 3.4.2. Assumed Mean Method 3.4.3. Combined Standard Deviation 3.4.4. Corrected Standard Deviation	• Define Quartile Deviation and coefficient of Q.D. • Solve problems by applying formulae to calculate Quartile Deviation and coefficient of Q.D.	**K3**
3.3	Co-efficient of Variation	• Define Mean Deviation and coefficient of M.D. • Solve problems by applying formulae to calculate Mean Deviation and coefficient of M.D. for series of	**K3**

		observations.	
3.4	Comparison of Measures of Dispersion	• Recall the definition of standard deviation. • List out the methods of standard deviation • Calculate Standard Deviation based on the various methods.	**K3**
3.5	Lorenz Curve	• Define Co-efficient of Variation. • Calculate Co-efficient of Variation.	**K4**
		• Analyze the suitable measure of dispersion	**K4**
		• Define Lorenz Curve. • Explain the steps for drawing Lorenz curve.	**K2**
Unit IV—Correlation and Regression			
4.1	**Correlation** 4.1.1 Definition 4.1.2. Karl Pearson's Correlation 4.1.3. Spearman Rank Correlation 4.1.4. Concurrent Deviation	• Define Correlation. • Calculate Karl Pearson's co-efficient of Correlation. • Calculate Spearman's Rank Correlation. • Calculate Co-efficient of Correlation using Concurrent Deviation method.	**K4**
4.2	**Regression** 4.2.1 Definition 4.2.2. Regression Equation 4.2.3. Linear Regression 4.2.4. Difference between Regression and Correlation	• Define Regression. • Explain the difference between Regression and Correlation. • Construct Regression Equations.	**K4**
UNIT V	**ANALYSIS OF TIME SERIES AND INDEX NUMBERS**		
5.1	**Elements of Time Series** 5.1.1. Secular Trend 5.1.1.1.Graphic Method 5.1.1.2.Method of Semi-Averages 5.1.1.3.Method of Moving Averages	• Recall the meaning of Time series, Cyclical and Random Fluctuation. • List the methods of calculating Secular trend. • Outline the methods of calculating Seasonal Fluctuations.	**K5**

	5.1.1.4.Method of Least Squares 5.1.2. Seasonal Fluctuations 5.1.2.1.Method of Simple Averages 5.1.2.2. Method of Moving Averages 5.1.2.3.Ratio to trend Method 5.1.2.4. Method of link Relatives 5.1.3. Cyclical Fluctuation 5.1.4. Random Fluctuation	• Calculate Trend and Seasonal Fluctuations based on various methods. • Evaluate the changes in Trend.	
5.2	**Index Numbers** 5.2.1 Definition 5.2.2. Simple Index number 5.2.3. Weighted Index Number 5.2.3.1Laspeyre's formula 5.2.3.2Paache's formula 5.2.3.3Fisher's formula 5.2.3.4Marshal Edge-worth 5.2.3.5 Bowley's formula 5.2.3.6Kelly's formula 5.2.4. Mathematical tests of consistency 5.2.4.1Time reversal test 5.2.4.2Factor reversal test 5.2.5. Fixed Index Number 5.2.6. Chain Index Number 5.2.7. Cost of Living Index	• Define Index Numbers. • Calculate Simple Index number and Weighted Index number using various formulae. • Calculate Fixed and Chain Index numbers. • Solve problems to find out Cost of Living Index. • Prove the consistency of data using Time and Factor Reversal Tests.	**K5**

MAPPING FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H			L		M				L			

CO2	**H**	**M**	**H**	**H**		**M**	**M**	**M**	**M**			**H**	**M**
CO3	**M**	**M**	**H**	**M**	**L**	**M**		**M**	**M**			**H**	**M**
CO4	**M**	**M**	**H**	**H**	**M**	**M**	**H**	**M**	**H**	**L**		**H**	**H**
CO5	**M**	**M**	**H**	**M**	**L**	**M**	**M**	**M**	**H**			**H**	**H**
CO6	**H**	**M**	**H**	**H**	**L**	**M**	**M**	**M**		**L**		**H**	**M**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Coordinator - Dr. Asai thambi

SEMESTER IV	**SBEC II** **COMPUTER TOOLS- SPREAD SHEET**	**COURSECODE: U22CFPS2**
CREDITS: 2		**HOURS PER WEEK: 2**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	**K6**	**I**
2	Prepare Spread sheet by integrating the basic formatting functions.	**K6**	**II**
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	**K6**	**III**
4	Analyse data through the use of intermediate formulations of lookups and reference data.	**K4**	**IV**
5	Create charts using advanced chart elements in Excel.	**K6**	**IV**

6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	**K3**	**V**

UNIT I--INTRODUCTION TO MS EXCEL (6Hours)

1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
1.2 Workbooks –Opening – Labeling and Naming
1.3 Adding and Deleting
1.4 Hiding/ Unhiding
1.5 Columns and Rows – Adjacent Columns –Separated-Columns
1.6 Saving Workbooks -Saving an Existing File.
1.7 Headers and Footers
1.8 Margins for Headers and Footers – Print Area ~print a Range of pages
1.9 Printing

UNIT II-- ENTERING INFORMATION AND MANAGE WORK BOOK CHANGES IN MS EXCEL (6Hours)

2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
2.3 To Paste an item from clipboard
2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells
2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
2.9 Change a Row Height by dragging the Mouse -Merge Cells
2.10 Applying Number Formats-Creating Customer Number Formats-Align Cell Contents
2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

UNIT III--APPLY CUSTOM FORMATS AND LAYOUTS (6Hours)

3.1 Apply custom data formats
3.2 Creating custom formats (number, time, date)
3.3 Using advance fill series options
3.4 Apply advanced conditional formatting and filtering
3.5 Creating custom conditional formats
3.6 Using functions to format cells
3.7 Creating advanced filters
3.8 Apply customs styles and templates-creating-modifying cell styles
3.9 Creating customs color and fonts formats
3.10 Creating themes
3.11 Creating fields

UNIT IV --CREATE ADVANCED FORMULAS AND FORMATTING (6 Hours)

4.1 Definition and Explanation of Formulas
4.2 Using the IF, AND, and OR functions

4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
4.4 Conditional Formatting
4.5 Using the VLOOKUP
4.6 Using the HLOOKUP
4.7 Creating advanced chart elements
4.8 Creating dual-axis charts
4.9 Creating custom chart templates
4.10 Creating Pivot Tables

UNIT V-- STATISTICAL FUNCTIONS IN EXCEL (6 Hours)

5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
5.2 Descriptive Statistics
5.3 Chi-square
5.4 Independent t test
5.5 Paired t test
5.6 ANOVA
5.7 Correlation
5.8 Regression

UNIT VI TOPICS FOR SELF STUDY

S.no	Topics	Web link
1	Fitting a trend line to the observed data	https://en.wikipedia.org/wiki/Linear_trend_estimation
2	Polynomial trends	https://www.investopedia.com/terms/p/polynomial_trending.asp
3	Logarithmic, Power and Exponential Trends	https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/
4	Moving averages	https://www.investopedia.com/terms/m/movingaverage.asp
5	Exponential smoothing	https://otexts.com/fpp2/expsmooth.html

TEXT BOOK

1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

BOOKS FOR REFERENCE

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13th Edition.

WEB LINKS

1. https://www.wiseowl.co.uk/excel/exercises/standard/
2. https://www.excel-exercise.com/

Practical Examination only

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I	**INTRODUCTION TO MS EXCEL**		
1	Introduction to Microsoft excel	• Recall the menus in MS-excel	**K1**
1.1	Navigating Microsoft excel	• Apply shortcuts keys to perform tasks	**K3**
1.2	Opening of workbooks– Microsoft excel 2010	• Create a new document	**K6**
1.3 to 1.5	Adding and deleting Saving a Documents	• Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns	**K6**
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	• Identify the option for saving and creating margins, header and footer, printing of the documents	**K2**
UNIT -II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL			
2.1-2.2	Entering data, copying cells	• Identify the entering of labels and values in rows and columns excel in the document.	**K2**
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	• State the method of pasting item from clipboard, inserting columns and rows • Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns	**K2**
2.7-2.9	Formatting a worksheet, changing column width and change a row height	• Create a Spread sheet and change the column width, row height and merging cells • Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns)	**K6**

2.10-2.11	Applying number formats and creating your own cell styles	• Apply the Number formats	**K3**
UNIT III	**APPLYING CUSTOMS, FORMATS AND LAYOUTS**		
3.1-3.2	Applying custom data Creating custom formats (number, time, date)	• Create a customized document by creating number, time and date field on the layout	**K6**
3.3	Using advanced fill series options	• Analyse the method of advanced fill series options	**K4**
3.4	Apply advanced conditional formatting and filtering	• Spell the process of applying advanced conditional formatting and filtering	**K1**
3.5	Creating custom conditional formats	• Define custom formatting for data that meets the condition	**K2**
3.6	Using functions to format cells	• Demonstrate the conditional formatting in excel functions to format cells	**K3**
3.7	Creating advanced filters	• Create document in Excel using Advanced Filters	**K6**
3.8	Apply customs styles and templates-creating-modifying cell styles	• Apply customs styles and templates to create and modify cell styles	**K3**
3.9	Creating customs colour and fonts formats	• Demonstrate the custom colors and formats fonts.	**K3**
3.10-3.11	Creating themes, Creating fields	• Create Themes • Create the field names.	**K6**
UNIT IV	**CREATE ADVANCED FORMULAS AND CHARTS AND TABLES**		
4.1	Definition and Explanation of Formulas	• List the basic formulae in Excel	**K1**
4.2	Using the IF, AND, and OR functions	• Apply IF, AND and OR functions	**K3**
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	• Apply“AVERAGEIFs”, “SUMIFs” and “COUNTIFs”	**K3**
4.4	Conditional Formatting	• Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value.	**K3**
4.5	Using the	• Relate VLOOKUP function to	**K4**

	VLOOKUP functions	look up data in a table organized vertically	
4.6	Using the HLOOKUP functions	• Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number	**K4**
4.7	Creating advanced chart elements	• Construct charts and customize the formatting of charts in Excel	**K6**
4.8	Creating dual-axis charts	• Create Excel chart with secondary Axis to display line and bar charts on the same graph	**K6**
4.9	Creating custom chart templates	• Design a custom chart and save them as an Excel chart template	**K6**
4.10	Creating Pivot Tables	• Create, modify, and format PivotTable	**K6**
UNIT V	**ADVANCED EXCEL STATISTICAL FUNCTIONS FOR DECISION MAKING**		
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	• Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	**K3**
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	• Execute functions like-Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**-**	**M**	**-**	**H**	**H**	**-**	**H**	**-**	**H**	**-**	**M**	**-**
CO2	**-**	**H**	**-**	**-**	**H**	**H**	**-**	**H**	**L**	**-**	**-**	**H**	**L**
CO3	**H**	**-**	**-**	**-**	**H**	**H**	**-**	**-**	**-**	**-**	**-**	**H**	**M**
CO4	**-**	**-**	**-**	**-**	**H**	**H**	**-**	**-**	**-**	**H**	**M**	**H**	**M**
CO5	**M**	**-**	**H**	**-**	**H**	**H**	**L**	**H**	**L**	**H**	**-**	**H**	**-**
CO6	**-**	**-**	**-**	**-**	**H**	**H**	**L**	**-**	**-**	**H**	**-**	**H**	**-**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Record Note, Observation Note and Assignment 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. K.MUTHULAKSHMI

SEMESTER IV	**NMEC II PRINCIPLES OF MANAGEMENT**	**COURSE CODE: U22CF4E2**
CREDITS: 2		**HOURS PER WEEK: 2**

COURSE OUTCOMES

At the end of this Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts of Management	K2	I
2.	Discuss the Steps in planning process	K6	II
3.	Elaborate the organisational Structure	K6	II
4.	List down sources of Recruitment	K4	III
5	Classify the leadership styles and reiterate its importance	K4	IV
6.	Elaborate the methods and need for communication, coordination, control within an organization	K6	V

UNIT I – MANAGEMENT (6 Hours)

1.1.1 Definitions
1.1.2 Features of management
1.1.3 Principles of management

UNIT II –Management and Planning (6Hours)

2.2 Planning
2.2.1 Meaning
2.2.2 Steps in Planning
2.2.3 Planning Process
2.2.4 Decision making

UNIT III–Organising and Staffing (6Hours)

3.1 Organising
3.1.1 Definition and meaning

3.1.2 Features of Organising
3.1.3 Organisational Structure
3.1.4 Delegation –Process

3.2 Staffing
3.2.1 Meaning
3.2.2 Objectives
3.2.3 Recruitment
3.2.3.1 Sources of Recruitment

UNIT IV – Directing (6Hours)

4.1 Motivation
4.1.1 Definition
4.1.2 Maslow's theory of Hierarchy of needs
4.1.3 Douglas McGregor's theory

4.2 Leadership
4.2.1 Importance
4.2.2 Leadership Styles
4.2.3 Qualities of a good leader

4.3 Communication
4.3.1 Process
4.3.2 Types of Communication

UNIT V - Coordination and control (6Hours)

5.1 Coordination
5.1.1 Concept
5.1.2 Features
5.1.3 Internal and External Coordination

5.2 Control
5.2.1 Concept
5.2.2 Importance
5.2.3 Process
5.2.4 Essentials of a Good Control System

UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	https://www.business.com/articles/leadership-styles-millennials/
2.	Modern techniques of Control	https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358
3.	Using Artificial Intelligence to source, assess and screen employees	https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/
4.	Employee branding	https://beamery.com/blog/employer-branding

TEXT BOOK

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

BOOKS FOR REFERENCE

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1st Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

WEB LINKS

1. https://www.mnsu.edu/activities/leadership/leadership_styles.pdf
2. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
UNIT I MANAGEMENT			
1.1	Management 1.1.1 Definitions 1.1.2 Features of management 1.1.3 Principles of management 1.1.4 Functions of management	• Define the term Management. • Describe the Features of Management. • Outline the Principles of Management. • List the Functions of Management.	**K2**
UNIT II PLANNING			
2.1	Planning 2.2.1 Meaning 2.2.2 Steps in Planning 2.2.3 Planning Process 2.2.4 Decision making 2.2.5 Steps in Decision making	• Recall the concept of planning • Define planning and apply it in business • Explain and understand the planning process • Apply the decision making • Evaluate the steps in decision making	**K6**
UNIT III ORGANISING AND STAFFING			

3.1	**Organising** 3.1.1 Definition and meaning 3.1.2 Features of Organising 3.1.3 Organisational Structure 3.1.4 Delegation – Process 3.1.5 Decentralization	• Define and recall the concept of organising • Explain the features of organising • Discuss the structure of organising • Recognize the delegation process • Discuss decentralization process	**K2**
3.2	**Staffing** 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of **Recruitment** 3.2.4 Training 3.2.4.1 Methods of Training	• Recall the meaning of Staffing • Outline the Objectives of Staffing • Define the term Recruitment. • Analyse the Sources of Recruitment	**K4**
UNIT IV DIRECTING			
4.1	**Motivation** 4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	• Define the term Motivation. • Explain Maslow's and Douglas Theories of Motivation	**K2**
4.2	**Leadership** 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	• Identify the Importance of Leadership in an Organisation. • Discuss the various Leadership Styles. • Outline the Qualities of a good leader.	**K2**
4.3	**Communication** 4.3.1 Process 4.3.2 Types of Communication	• State the meaning of Communication. • Evaluate the communication Process. • Outline the types of Communication.	**K6**
UNIT V COORDINATION AND CONTROL			

5.1	**Coordination** 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	• Define Coordination. • Outline the features of Coordination. • Evaluate Internal and External Coordination.	**K6**
5.2	**Control** 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	• Recall the concept of Control. • Describe the Importance of Control • Explain the Process of Control • Outline the essentials of a good control system.	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H					M	M	H	H	M	
CO2	H	M	M			M	L			H			L
CO3	M	M	H							H	H		M
CO4	M	H	M			H	L			H		H	M
CO5	M	H								H	M		M
CO6	H	H				H	L			H		M	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. J.DANIEL

SEMESTER V	CORE VI INCOME TAX LAW AND PRACTICE	COURSE CODE: U22CF506
CREDITS: 5		HOURS PER WEEK:6

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V

UNIT I -- BASIC CONCEPTS OF INCOME TAX **18 Hours**

1.1. History of income tax
1.2. Cannons of taxation
1.3. Assessee
1.4. Various types of Assessee
1.5. Assessment year
1.6. Previous year
1.7. Agricultural income
1.8. Capital receipts and revenue receipts
1.9. Capital expenditure and revenue expenditure
1.10. Capital loss and revenue loss
1.11. Incomes exempted u/s 10
1.12. Ordinary resident, not ordinary resident and non-resident
1.13. Basic conditions and additional conditions to identifying the residential status of individual
1.14. Residential status
1.14.1 Hindu Undivided Family (HUF)
1.14.2 Company
1.14.3 Firm
1.14.4 Association of Person (AOP)
1.14.5 Body of Individual (BOI)
1.14.6 Artificial Juridical person
1.15. Incidence of tax

1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

UNIT II --COMPUTATION OF INCOME FROM SALARY 22 Hours

2.1. The characteristics / features of salary
2.2. Incomes that is chargeable to tax under the head salaries as per section 15
2.3. Different forms of salary
- 2.3.1 Advance salary
- 2.3.2 Arrear salary

2.4 Gratuity
- 2.4.1 Government employee
- 2.4.2 Non-Government employee

2.5 Pension
- 1.5.1 Government employee
- 1.5.2 Non-Government employee

2.6 Leave encashment
- 2.6.1 Government employee
- 2.6.2 Non-government employee

2.7 Provident fund and its calculation
2.8 Profit in lieu of salary
2.9 Allowance
2.10 Perquisites
- 2.10.1 Specified employee and unspecified employee
- 2.10.2 Taxable for all specified and unspecified
- 2.10.3 Taxable for specified employee only
- 2.10.4 Exempted for all (specified and unspecified with certain limits)

2.11 Deductions u/s 16
2.12 Deduction u/s 80c

UNIT III-- COMPUTATION OF INCOME FROM HOUSE PROPERTY 12 Hours

3.1 Basic terms
- 3.1.1 Expected rent
- 3.1.2 Faire rental value
- 3.1.3 Market value
- 3.1.4 Actual rent
- 3.1.5 Standard rent
- 3.1.6 Unrealized rent
- 3.1.7 Vacancy period
- 3.1.8 Arrear rent

3.2 Income that can be taxed under the head house property
3.3 Exempted House Property Income
3.4 Calculation of Gross Annual Value
3.5 Calculation of Net Annual Value
3.6 Treatment of party let out and partly self-occupied house
3.7 Treatment of part of the year let out and part of the year self-occupied
3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
3.9 The treatment of the following

3.9.1 Pre-completion/ pre-construction interest
3.9.2 Date of loan
3.9.3 Date of completion
3.9.4 Date of repayment
3.9.5 Unrealized rent and arrear of rent recovered
3.10 Calculation of income from house property

UNIT IV-- COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION **13 Hours**

4.1 Basic terms
4.1.1 Business
4.1.2 Profession
4.1.3 Vocation
4.1.4 Speculation business
4.1.5 Illegal business
4.1.6 Bad debt recovered allowed earlier
4.1.7 Bad debt recovered disallowed earlier
4.1.8 Under valuation of stock
4.1.9 Over valuation of stock
4.2 Various incomes that is taxable under the head of income from business and profession
4.3 Various methods of accounting
4.4 The losses which are incidental to business
4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
4.6 Calculation of undervaluation and over valuation of stock
4.7 Calculation of Income from business
4.8 Rules for calculating Income from profession
4.9 Calculation of Income from profession

UNIT V-- COMPUTATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES **10 Hours**

5.1 **Income from Capital Gains**
5.1.1 Capital assets
5.1.2 Short term capital assets
5.1.3 Long term capital asset
5.1.4 Short term capital gain
5.1.5 Long term capital gain
5.1.6 Transfer
5.1.7 Slump sale
5.1.8 Cost of acquisition
5.1.9 Cost of improvement
5.1.10 Indexed cost
5.2 Treatment of depreciable asset while calculating capital gains
5.3 Various assets which are not included in capital assets
5.4 The capital gains exempted u/s 10
5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
5.6 Calculation of the income under capital gains
5.7 **Income from Other Source**
5.7.1 Cash system accounting

5.7.2 Mercantile system of accounting
5.7.3 Casual income
5.7.4 Tax free Government securities
5.7.5 Less tax Government securities
5.7.6 Tax free Commercial securities
5.7.7 Less tax Commercial securities
5.7.8 Stake money

5.8 Residuary head of income

5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source

5.10 Various deductions

5.11 Various deductions that cannot be claimed as deductions

5.12 The treatment of casual incomes

5.13 Various kinds of securities and their tax treatment

5.14 Grossing up of income and its calculation

5.15 Calculation of income from other source

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Computation of tax liability	(Based on Relevant Assessment Year)
2	Tax Planning	(Based on Relevant Assessment Year)
3	Tax Compliances and Dispute Resolution	https://www.investindia.in/gov.in/taxation
4	Common Tax Concerns for Tax Expatriates	https://www.investindia.in/gov.in/taxation

TEXT BOOK

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

BOOKS FOR REFERENCE

1. Vinod Singhania, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. DinkarPagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

WEB LINKS

1. https://www.accaglobal.com/an/en/technical-activities/technical-resourcessearch/2009/august/income-tax.html
2. https://www.acowtancy.com/papers/acca-tx/

Theory: 20%; Problems: 80%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I	**BASIC CONCEPTS OF INCOME TAX**		
1.1	History of income tax	• Recall the history of tax	**K1**
1.2	Cannons of taxation	• Explain the cannons of taxation	**K2**
1.3 & 1.4	Assessee and their types	• Identify the types of assesses	**K2**
1.5 &1.6	Assessment Year and Previous Year	• Define Assessment and Previous Year	**KI**
1.7	Agricultural Income	• Recall the concept of agricultural income	**K1**
1.8-1.10	Capital & Revenue expenses and receipts	• Compare and contrast Capital & Revenue expenses and receipts	**K2**
1.11	Incomes exempted u/s10	• Classify the various incomes exempted u/s 10.	**K2**
1.12	Ordinary resident, not ordinary resident and non-resident	• Identify an Ordinary resident, not ordinary resident and non-resident	**K2**
1.13	Basic conditions and additional conditions to identifying the residential status of individual	• Explain the Basic and additional conditions to identifying the residential status of individual • Identify the Basic conditions and additional conditions to identifying the residential status of individual	**K2**
1.14	Residential status 1.14.1Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6Artificial Juridical person	• Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.	**K2**
1.15	Incidence of tax	• Explain the incomes that are taxable for ROR,RNOR and NR	**K2**
1.16	Incomes are taxable for ordinary	• Estimate the incomes of	**K2**

	resident, not ordinary resident and non- resident	ROR, RNOR and NR by applying the relevant provisions.	
UNIT II	**COMPUTATION OF INCOME FROM SALARY**		
2.1	The characteristics / features of salary	• Describe the features of salary	**K2**
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	• List the incomes that are chargeable to tax.	**K1**
2.3	Different forms of salary	• Recall the different forms of salary	**K1**
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	• Differentiate the provisions of Gratuity applied to Government and Non-Government employees • Recall the provisions relating to Gratuity • Calculate exempted and taxable Gratuity for different classes of employees.	**K4**
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	• Distinguish the provisions of Pension applied to Government and Non-Government employees • Identify the provisions relating to Pension • Calculate exempted and taxable pension for different classes of employees	**K4**
2.6	Leave encashment 2.6.1Government employee 2.6.2 Non-government employee	• Differentiate the provisions of Leave encashment applied to Government and Non-Government employees • Recognize the provisions relating to Leave encashment • Calculate exempted and taxable Leave encashment for different classes of employees	**K4**
2.7	Provident fund and its calculation	• List the different types of	

		Provident Fund along with the relevant provisions. • Calculate the amount of taxable Provident Fund.	**K4**
2.8	Profit in lieu of salary	• State the meaning of profit in lieu of salary	**K1**
2.9	Allowance	• Classify the different types of allowances • Solve problems applying the rules for HRA and EA.	**K3**
2.10	Perquisites 2.10.1Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all (specified and unspecified with certain limits)	• Classify the different types of perquisites • Define a specified employee • Solve problems applying the rules for perquisites and calculate value of perquisites. • Solve problems by applying the rules for perquisites and calculate Income from salary.	**K3**
2.11	Deductions u/s 16	• Identify the specific deductions u/s 16 • Calculate Income from Salary	**K4**
2.12	Deductions u/s 80C	• List the deductions u/s 80C • Solve problems to calculate deductions u/s 80C	**K3**
UNIT III	**COMPUTATION OF INCOME FROM HOUSE PROPERTY**		
3.1	Basic terms	• Define the various basic terms relating to House Property.	**K1**
3.2	Income that can be taxed under the head house property	• Discuss the various Incomes that can be taxed under the head house property. • Calculate tax in income from house property	**K4**
3.3	Exempted house property income	• Explain the various incomes that are exempt from House property income.	**K2**

3.4	Calculation of Gross Annual Value	• Calculate GAV	**K4**
3.5	Calculation of Net Annual Value	• Calculate NAV	**K4**
3.6	Treatment of partly let out and partly self-occupied house	• Illustrate the treatment of partly let out and partly self-occupied house.	**K2**
3.7	Treatment of part of the year let out and part of the year self-occupied	• Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.	**K1**
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	• Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house	**K2**
3.9	Treatment of 3.9.1Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3Date of completion 3.9.4Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	• Show the method of calculation of Pre-completion interest. • Calculate pre-completion interest.	**K4**
3.10	Calculation of Income from House Property	• Calculate IFHP.	**K4**
UNIT IV	**CALCULATION OF INCOME FROM BUSINESS OR PROFESSION**		
4.1	Basic terms	• Define the basic terms pertaining to Income from business or profession	**K1**
4.2	Various incomes that are taxable under the head of income from business and profession	• Explain the incomes that are taxable under the head of income from business and profession.	**K2**
4.3	Various methods of accounting	• Explain the various methods of accounting	**K2**
4.4	Losses which are incidental to business	• Identify the losses incidental to business	**K2**
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	• Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business.	**K2**
4.6	Calculation of undervaluation and over valuation of stock	• Recall the method of calculation of	**K4**

		undervaluation and over valuation of stock • Calculate IFB	
4.7	Calculation of Income from Business	• Calculate IFB by applying the various related provisions	**K4**
4.8	Rules for calculating Income from Profession	• Explain the rules for calculating IFP • Apply the rules for calculating IFP	**K3**
4.9	Calculation of Income from Profession	• Calculate IFP	**K4**
UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES			
5.1	Basic terms	• Recall the basic terms relating to IFCG	**K1**
5.2	Treatment of depreciable asset while calculating capital gains.	• Illustrate the method of treating depreciable assets.	**K2**
5.3	Various assets which are not included in capital assets	• Classify the various assets which are not included in capital assets.	**K2**
5.4	The capital gains exempted u/s 10	• List the capital gains exempted u/s 10	**K1**
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	• Explain the various deductions u/s 54 • Calculate IFCG after applying deductions u/s 54	**K4**
5.6	Calculation of IFCG	• Calculate IFCG	**K4**
5.7	**Income from other sources** 5.7.1 to 5.7.9 Basic terms	• Recall the meaning of various basic terms related to Business or profession.	**K1**
5.8	Residuary Head of Income	• Identify residuary head of income.	**K2**
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	• Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	**K2**
5.10	Various deductions u/s 57	• Identify the Various deductions u/s 57	**K1**
5.11	Various deductions that cannot be claimed as deductions.	• Evaluate the Various deductions that cannot be claimed as deductions	**K6**
5.12	Treatment of casual incomes	• Identify the method of treatment of casual	**K3**

		incomes • Solve problems to find IFOS through casual incomes.	
5.13	Various kinds of securities and their tax treatment	• Explain the tax treatment of various kinds of securities • Calculate interest on securities	**K4**
5.14	Grossing up of income and its calculation	• Spell out the rules for grossing up of income • Solve problems applying grossing up rule.	**K3**
5.15	Calculation of IFOS	• Estimate Income from Other Sources by applying the above provisions.	**K4**

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**H**	**H**	**-**	**-**	**H**	**-**	**H**	**-**	**-**	**L**	**H**	**M**
CO2	**H**	**H**	**M**	**H**	**-**	**H**	**-**	**H**		**M**	**-**	**H**	**H**
CO3	**-**	**H**	**-**	**M**	**-**	**H**	**-**	**H**	**-**	**-**	**H**	**-**	**M**
CO4	**-**	**-**	**H**	**M**	**-**	**H**	**-**	**H**	**H**	**H**	**H**	**H**	**-**
CO5	**-**	**-**	**H**	**H**	**-**	**H**	**-**	**H**	**-**	**H**	**-**	**H**	**-**
CO6	**-**	**-**	**H**	**H**	**-**	**H**	**-**	**H**	**-**	**H**	**-**	**H**	**H**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - MRS.S.PADMAVATHY

SEMESTER V	CORE VII ANALYTICS FOR FINANCE	COURSE CODE :U22CF507
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the major components of the Financial Analytics and its importance in Fintech	K2	I
2	Classify the concepts and mathematical expectation	K4	II
3	Apply the Financial analytics process in R	K3	II
4	Create Coin Quotes – Reading Crossovers	K6	III
5	Develop the applications of Financial Analytics using R	K6	IV
6	Apply python concepts and practices to advanced financial analytics	K3	V

Unit I Financial Analytics (18 Hours)

1.1. Introduction
- 1.1.1. Meaning
- 1.1.2. Importance of Financial Analytics Uses
- 1.1.3. Features

1.2. Documents used in Financial Analytics
- 1.2.1. Balance Sheet
- 1.2.2. Income Statement
- 1.2.3. Cash flow statement

1.3. Elements of Financial Health
- 1.3.1. Liquidity
- 1.3.2. Leverage
- 1.3.3. Profitability

1.4. Analysts
- 1.4.1. Role and Responsibilities Information and Knowledge
- 1.4.2. Methodology
- 1.4.3. Data
- 1.4.4. Required Competencies for the Analyst
- 1.4.5. Hypothesis Driven Methods
- 1.4.6. Data Mining with Target Variables
- 1.4.7. Explorative Methods
- 1.4.8. Business requirements.

Unit II Financial Analytics with R (18 Hours)

2.1. What is R and its application

2.2. Language features
- 2.2.1. Functions
- 2.2.2. Assignment
- 2.2.3. Arguments
- 2.2.4. Types

2.3. Financial Statistics
- 2.3.1. Concept and mathematical expectation
- 2.3.2. Probability
- 2.3.3. Mean; SD and Variance
- 2.3.4. Skewness and Kurtosis
- 2.3.5. Covariance and correlation
- 2.3.6. Capital Asset Pricing model

2.4. Financial Securities
- 2.4.1. Bond and Stock investments
- 2.4.2. Housing and Euro crisis
- 2.4.3. Securities Datasets and Visualization
- 2.4.4. Plotting multiple series

2.5. Time Series and Sharpe ratio
- 2.5.1. Examining and Stationary
- 2.5.2. Auto Regressive and integrated moving average Processes

2.6. Time periods and Annualizing

2.7. Ranking investment candidates

2.8. Sharpe Ratio for Income Statement growth.

Unit III Financial Analytics with Python (18 Hours)

3.1. Numbers in Python
- 3.1.1. Using type with different and creating an imaginary number
- 3.1.2. Using numbers
- 3.1.3. Using math operations and number formats

3.2. Python ingredients
- 3.2.1. Variables
- 3.2.2. Names
- 3.2.3. Objects

3.3. Numbers
- 3.3.1. Integers
- 3.3.2. Precedence
- 3.3.3. Bases
- 3.3.4. type

3.4. Conversion, Strings
- 3.4.1. Create coin Quotes-Reading Crossovers
- 3.4.2. Pairs trading
- 3.4.3. Financial Plots
- 3.4.4. Financial Data
- 3.4.5. Regression Analysis

3.5. Supervised Learning
- 3.5.1. Linear Regression
- 3.5.2. Ordinary Least Squares
- 3.5.3. Regularized Regression
- 3.5.4. Logistic Regression
- 3.5.5.K-Nearest Neighbors
- 3.5.6. Linear Discriminant Analysis
- 3.5.7. Classification and Regression Trees

3.6. Unsupervised Learning
- 3.6.1. Dimensionality Reduction

3.6.2. Clustering Techniques
3.6.3.k-means Clustering.

Unit IV Financial Analytics Applications using R (18 Hours)

4.1. Ganging the market Sentiment
4.1.1. Mark or Regime Switching model
4.1.2. Bayesian reasoning
4.1.3. Beta distribution
4.2. Stimulating Trading Strategies
4.2.1. Foreign exchange markets
4.2.2. Chart analytics
4.2.3. Initialization and finalization
4.2.4. Bayesian Reasoning within Positions
4.3. Prediction using fundamentals and binomial model for options
4.3.1. Best income statement Portfolio
4.3.2. obtaining Price Statistics
4.3.3. combining the income statement with Price statistics
4.3.4. Prediction using classification trees and Recursive Partitioning
4.4. Applying Computational finance
4.4.1. Risk Neutral Pricing and No Arbitrage
4.4.2. High Risk
4.4.3. Free Rate Environment.

Unit V Financial Analytics and Development using Python (18 Hours)

5.1. Excel Integration
5.2. Basic Spreadsheet Interaction
5.3. Scripting Excel with Python
5.4. Object Orientation and Graphical User Interfaces
5.5. Basics of Python Classes
5.6. Simple Short Rate Class
5.7. Cash Flow Series Class
5.8. Graphical User Interfaces
5.9. Short Rate Class with GUI
5.10. Updating of Values
5.11. Cash Flow Series Class with GUI
5.12. Web Integration, Web Basics, Web Potting and Web Services
5.13. Static Plots, Interactive Plots, Real Time Plots
5.14. Rapid Web Applications

Note: 100% theory.

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Financial Analytics	https://www.teradata.com

2	Financial Analytics with R	https://www.quantitativesingularity.com
3	Financial Analytics with Python	https://academy.smu.edu.sg
4	Analyze Financial Data with Python	https://www.codeacademy.com

TEXT BOOKS

1. Financial Analytics with R _ Mark J. Bennets, Cambridge University Press
2. Introducing Python - OREILLY modern computing in simple packages - BILL LUBANOVIC - Shroff Publishers & Distributors Pvt. Ltd, Sep, 2015 , Mumbai
3. Beginning Python - Peter Norton Ctl, - WILEY - 2005 , New Delhi
4. Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for
5. Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press
6. Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley
7. Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing

BOOKS FOR REFERENCE

1.Fundamentals of Business Analytics -R N Prasad,.SeemaAchavya,Wiley India PVT Ltd, New Delhi, P.No: 87-100, P.No:115-125 3

2.Naik, K. (2019). Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python. United Kingdom: Packt Publishing

3.Molin, S. (2019). Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python. United Kingdom: Packt Publishing

WEB LINKS

1. https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef
2. https://pythonforfinance.net/
3. https://github.com/yhilpisch/py4fi
4. https://github.com/wilsonfreitas/awesome-quant
5. https://www.incworx.com/blog/sql-server-2020

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Financial Analytics			
1.1 1.1.1	Introduction, meaning	• Recall the Definition and meaning of financial analytics	**K1**
1.1.2 1.1.3	Importance of Financial Analytics Uses and Features	• Explain the importance uses and features of financial analytics	**K2**
1.2	Documents used in Financial Analytics	• Summarize the documents used in Financial Analytics	**K2**
1.3	Elements of Financial Health	• Classify the elements of Financial Health	**K2**
1.4	Analysts	• Explain the role and responsibilities of information and knowledge • Illustrate the methodology and data • Extend Required Competencies for the Analyst • Interpret the Hypothesis Driven Methods • Outline the Data Mining with Target Variables • Show the Explorative Methods • Rephrase the Business requirements	**K2**
UNIT II Financial Analytics with R			
2.	R and its application	• Define R and its application • Explain the Language features • Outline the functions of R	**K2**
2.2	Financial analytics with R	• State the Assignment and Arguments of R • List out the types of R	**K1**
2.3	Financial statistics	• What is the meaning of financial statistics? • Explain the concept and mathematical expectations?	**K2**
2.4	Financial Securities	• Classify the Bond and Stock investments and Housing and	**K2**

		Euro crisis • Explain the Securities Datasets and Visualization • Summarize the Plotting multiple series	
2.5	Time Series and Sharpe ratio	• Compare the time series and Sharpe ratio • Analyze the Auto Regressive and integrated moving average Processes	**K4**
2.6	Time periods and Annualizing	• Illustrate the time periods and annualizing • Demonstrate the time periods and annualizing	**K2**
2.7	Ranking investment candidates	• Define the ranking investment • Explain the measurement of ranking investment candidates	**K2**
2.8	Sharpe Ratio for Income Statement growth	• Examine the Sharpe ratio for income statement growth	**K4**
UNIT III Financial Analytics with Python			
3.1	Numbers in python	• Explain the concepts of numbers in python	**K2**
3.1	Using type with different and creating an imaginary number	• Formulate Using numbers • Formulate Using math operations and number formats	**K2**
3.2	Python ingredients	• Identify the the python ingredients- variables, names, objects, numbers, integers, precedence, bases, and type	**K3**
3.4	Conversion, Strings	• Describe the conversion and strings in financial analytics	**K2**
3.4	Create coin Quotes-Reading Crossovers	• Create coin quotes, Pairs trading, Financial Plots, Financial Data and Regression Analysis	**K6**
3.5	Supervised Learning	• Demonstrate the supervised	**K3**

		learning	
3.5.1 -3.5.7		• List out the Linear Regression, Ordinary Least Squares, Regularized Regression, Logistic Regression, K-Nearest Neighbors, Linear Discriminant Analysis and Classification and Regression Trees	**K4**
3.6	Unsupervised Learning	• Describe the concept of Dimensionality Reduction • Interpret the Clustering Techniques • Interpret the k-means Clustering	**K2**
UNIT IV Financial Analytics Applications using R			
4.1	Ganging the market Sentiment	• Define the market sentiment • What is ganging the market sentiment?	**K1**
4.1	Mark or Regime Switching model	• Examine the regime switching model • Examine the mark switching model, Bayesian reasoning and Beta distribution	**K4**
4.2	Stimulating Trading Strategies	• Describe the stimulating trading strategies	**K2**
4.2.1-4.2.4	Foreign exchange markets, Chart analysis, Bayesian Reasoning within positions	• List out the Foreign exchange markets • Prepare Chart analytics • Examine the Initialization and finalization • Explain the Bayesian Reasoning within Positions	**K4**
4.3	Prediction using fundamentals and binomial model for options	• Describe the Best income statement Portfolio and obtaining Price Statistics • Compare the income statement	**K4**

		with price statistics	
4.2	Prediction using fundamentals and binomial model for options	• Predict the fundamentals and binomial model for options	**K6**
4.3	Risk neutral pricing and No Arbitrage	• Discuss the Risk Neutral Pricing and No Arbitrage	
4.4	High risk and Free Rate environment	• Discuss the High Risk and Free Rate Environment.	**K6**
UNIT V Financial Analytics and Development using Python			
5.1	Excel Integration	• What is integration of Excel?	**K1**
5.2	Basic Spreadsheet Interaction	• Describe concepts of basic spreadsheet interaction	**K2**
5.3	Scripting Excel with Python	• Identify the scripting languages make coding simpler	**K3**
5.4	Object Orientation and Graphical User Interfaces	• Develop object orientation and graphical user interfaces	**K3**
5.5, 5.6	Basics of Python Classes	• Discuss the basic concepts of python classes and simple short rate classes	**K3**
5.7	Cash Flow Series Class	• What is cash flow series class?	**K1**
5.8	Graphical User Interfaces	• Describe the compute of graphical user interfaces	**K2**
5.9	Short Rate Class with GUI	• Illustrate the short rate class with GUI	**K2**
5.10	Updating of Values	• Identify the updating of values	**K3**
5.11	Cash Flow Series Class with GUI	• Develop the cash flow series class with GUI	**K3**
5.12, 5.13	Web Integration, Web Basics, Web Potting and Web Services	• Compare web integration, web basics, web potting and web services	**K2**

5.14	Rapid Web Applications	• Classify the advanced level of rapid web application	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H		M			M		H	M	H	H	M	
CO 2		H	H	M	M		H	H			M	M	M
CO 3	H		H	M		H	M		M		M	L	H
CO 4		H		M	H		M	H		H	M		M
CO 5	H	H		M		H	M	H	M	H	M	H	
CO 6	H	H	H		H			H		H		H	L

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. K.P.Maheswari

SEMESTER V	**CORE VIII MANAGEMENT ACCOUNTING**	**COURSE CODE: U22CF508**
CREDITS: 5		**HOURS PER WEEK: 6**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	**K4**	**I**
2	Prepare the financial statements of the firm by computing the accounting ratios.	**K6**	**II**
3	Distinguish between operating, investing and financing activities.	**K4**	**III**
4	Prepare Fund flow statement and Cash flow statement as per AS3.	**K6**	**III**
5	Assess the concept of marginal costing and CVP analysis in short – term decision making.	**K5**	**IV**
6	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	**K6**	**V**

UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING (12Hours)

1.0 Management Accounting
1.1 Meaning and Definitions
1.2 Objectives
1.3 Scope and functions
1.4 Advantages and limitations
1.5 Management accounting principles
1.6 Installation of management accounting systems
1.7 Distinction between management accounting and financial accounting.
1.8 Management accounting vs. Cost accounting

UNIT II FINANCIAL STATEMENT ANALYSIS (18Hours)

2.0 Financial Statements
2.1 Meaning and types
2.2 Analysis and interpretation
2.3 Techniques of financial analysis
2.4 Limitations of financial analysis
2.5 Ratio Analysis- Meaning
2.6 Classification of ratios
2.7 Advantages and limitations of ratio analysis
2.8 Computation of Ratios (excluding preparation of financial statements from ratios)
2.8.1 Liquidity Ratios
2.8.2 Solvency Ratios
2.8.3 Profitability Ratios
2.8.4 Activity or Turnover Ratios
2.8.5 Capital gearing ratios

UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT (AS PER AS3) (21Hours)

3.1 Funds Flow Statement

3.1.1 Meaning
3.1.2 Uses
3.1.3 Distinction between funds flow statement and income statement
3.1.4 Parties interested in funds flow statement
3.1.5 Advantages and Limitations
3.1.6 Preparation of funds flow statement

3.2 Cash Flow Statement (as per AS3)

3.2.1 Meaning
3.2.2 Preparation of cash flow statement (as per AS3)
3.2.3 Difference between cash flow analysis and funds flow analysis
3.2.4 Utility and limitations of cash flow analysis

UNIT IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS(18Hours)

4.1 Marginal Costing

4.1.1 Meaning and Definitions
4.1.2 Features
4.1.3 Merits and demerits

4.2 CVP analysis

4.2.1. Meaning
4.2.2 Merits and demerits
4.2.3 Construction of break-even chart
4.2.4 Assumptions underlying CVP analysis and break even chart
4.2.5 Marginal uses of Break-even analysis
4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

UNIT V BUDGETARY CONTROL AND STANDARD COSTING(21Hours)

5.1**Budgetary Control**

5.1.1 Definition and Meaning
5.1.2 Advantages and disadvantages
5.1.3 Installation of budgetary control system
5.1.4 Requirements of a good budgetary control system
5.1.5 Classification of budgets
5.1.6 Preparation of budgets
5.1.6.1 Production Budget
5.1.6.2 Raw material Budget
5.1.6.3 Purchase Budget
5.1.6.4 Sales Budget
5.1.6.5 Flexible Budget
5.1.6.6 Master Budget

5.2 Standard Costing

5.2.1 Standard Costing - Meaning
5.2.2 Definition
5.2.3 Advantages and limitations
5.2.4 Distinction between budgetary control and standard costing

5.2.5 Estimated cost vs. standard cost
5.2.6 Preliminary steps for establishing a system of standard costing
5.2.7 Distinction between cost reduction and cost control
5.2.8 Variance in standard costing
5.2.8.1 Meaning and types of variance (Material and Labour)

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Activity Based Budgeting	https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/
2	Throughput accounting	https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html
3	Environmental Management Accounting	https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmenta-management.html
4	Value chain analysis	https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps

TEXT BOOK

1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. ltd., New Delhi.

BOOKS FOR REFERENCE

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company ltd., New Delhi.
2. Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. ltd., New Delhi.
3. Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

WEB LINKS

1. http://docshare01.docshare.tips/files/27239/272393523.pdf
2. https://www.iedunote.com/management-accounting

3. https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis

Theory – 25 %(Section A & B), Problems – 75 %(Section C & D)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I	**FUNDAMENTALS OF MANAGEMENT ACCOUNTING**		
1.1	Definition, Scope and Function	• Define Management accounting • Explain the scope and functions of management accounting	**K2**
1.2	Advantages and Limitations	• Summarize the merits and demerits of Management accounting	**K2**
1.3	Management accounting principles &objectives	• Identify the principles of management accounting • Recall the objectives of Management accounting	**K2**
1.4	Management accounting and Financial accounting	• Define Financial accounting • Differentiate between Management accounting and Financial accounting	**K4**
1.5	Management accounting and Cost accounting	• Define Cost accounting • Differentiate Management accounting and Cost accounting	**K4**
1.6	Installation of Management accounting systems	• Discuss the installation of management accounting systems.	**K2**
UNIT II	**FINANCIAL STATEMENT ANALYSIS**		
2.1	Financial statement analysis	• Define Financial statement analysis • Identify the techniques of financial statement analysis	**K2**
2.2	Nature and Limitations	• Describe the Nature and limitations of Financial Statement analysis	**K2**
2.3	Ratio Analysis	• State the meaning of Ratio analysis • Classify the various types accounting ratios	**K2**
2.4	Various Ratios for analysis	• Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern	**K4**

2.5	Computation of Ratios.	• List out the Classification of ratios • Illustrate the problems in Ratios • Prepare a Comparative Income Statement and Comparative balance sheet.	**K6**
UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT			
3.1	Funds Flow Statement	• Define Funds Flow Statement • Summarize the Objectives of Funds Flow Statement	**K2**
3.2	Funds flow statement, Income statement, Balance sheet	• Compare Funds flow statement with Income statement and Balance sheet.	**K2**
3.3	Sources and Uses or Application of Funds Funds from operation	• List out the different items of sources and application of funds. • Explain how funds from operation are calculated.	**K2**
3.4	Preparation of Funds Flow Statement	• Prepare a Funds Flow Statement	**K6**
3.5	Cash Flow Statement	• State the meaning of Cash Flow statement • Explain how cash flow statement differs from Fund flow Statement • Prepare a Cash Flow Statement as per AS3.	**K6**
UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS			
4.1	Marginal Costing and Break Even Analysis	• Define Marginal Costing • Tell what is Break Even Analysis	**K1**
4.2	Features and Merits and Demerits	• Explain the features of Marginal costing • Illustrate the merits and demerits of Marginal Costing	**K2**
4.3	Break even Chart	• Construct a Break Even Chart.	**K3**
4.4	Assumption underlying CVP analysis and break even analysis	• Express the objectives of Cost Volume Profit Analysis. • Estimate the Marginal cost statement. • Assess the concept of marginal costing and CVP analysis	**K5**
UNIT VBUDGETARY CONTROL AND STANDARD COSTING			
5.1	Budget- Introduction	• Define the term Budget • Explain the advantages and disadvantages of budgetary control.	**K2**

5.2	Types of Budgets	• Classify the different types of budgets. • Discuss the process of installation of budgetary control system. • Prepare the different types of Budget.	**K6**
5.3	Standard Costing-Introduction	• Define the term Standard Costing • Interpret the advantages and disadvantages of Standard Costing	**K2**
5.4	Budgetary Control and Standard Costing	• Differentiate between Budgetary control and Standard Costing.	**K4**
5.5	Variance	• Define Variance. • Identify the different types of material variance. • Explain the different types of labour variance. • Calculate the material and labour variance	**K4**

MAPPING SCHEME FOR POs, PSOsand COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	H	M	H	H	H	M	H
CO2	H	-	H	-	-	-	-	-	-	H	-	M	H
CO3	H	M	H	H	-	H	-	H	H	H	H	H	H
CO4	H	M	H	-	-	H	M	L	-	H	M	-	H
CO5	H	-	H	-	-	M	M	-	-	H	-	-	H
CO6	H	-	H	M	-	H	-	-	M	H	-	L	H

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - MR. C. BALAMURALI KRISHNAN

SEMESTER V	CORE IX BLOCK CHAIN MANAGEMENT	COURSE CODE :U22CF509
CREDITS: 5		HOURS PER WEEK: 5

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No.	Course Outcomes	Level	Unit Covered
1	Discuss the basic concepts of distributed systems and structure of Block Chain Management	K6	I
2	Construct Bit coin transaction and network structure	K6	II
3	Classify the Importance of various crypto currencies	K4	III
4	Apply Block chain learning and its application for various Business models	K3	IV
5	Appraise the Block chain solutions and the idea of Block chain society	K5	V
6	Analyse the Business Currencies with Block chain Inspired Solutions	K4	V

Unit I Overview of Block Chain (15 Hours)

1.1.A Payment System
1.2. Two types of Software Architecture
1.3. Advantages of Distributed Systems
1.4. Disadvantages of Distributed Systems
1.5. Mixing Centralized and Distributed Systems
1.5. Purpose of Block chain
1.6. Layers of Block chain
1.7. Block chain Uses and Use Cases
1.8. Laying the Block chain Foundation
1.9. Cryptography
1.10. The Structure of Block chains
1.11. Block chain Applications
1.12. The Block chain Life Cycle
1.13. Block chains in Use.

Unit II Overview of Bit coins (15 Hours)

2.1. History of Money
2.2. Dawn of Bit coin

2.3. Bit coin Definition
2.4. Working with Bit coins
2.5. The Bit coin Block chain
2.6. Block Structure
2.7. Merkle Tree
2.7. The Genesis Block
2.8. The Bit coin Network
2.9. Network Discovery for a New Node
2.10. Bit coin Transactions
2.11. Consensus and Block Mining
2.12. Block Propagation
2.13. Bit coin Scripts
2.14. Bit coin Wallets.

Unit III Block Chain 1.0, 2.0 and 3.0(15 Hours)

3.1. Block chain 1.0
    3.1.1. Currency
    3.1.2. How a Crypto currency Works
    3.1.3. Block chain 1.0 in Practical Use
3.2. Block chain 2.0
    3.2.1. Contracts
    3.2.2. Financial Services
    3.2.3. Crowd funding
    3.2.4. Bit coin Prediction Markets
    3.2.5. Smart Property
    3.2.6. Smart Contracts
    3.2.7. Block chain 2.0 Protocol Projects
3.3. Ethereum
    3.3.1. Turing Complete Virtual Machine
    3.3.2. Automatic Markets and Trade nets
    3.3.3. The Block chain as a Path to Artificial Intelligence
3.4. Block chain 3.0
    3.4.1. Applications Beyond Currency, Economics, and Markets
3.5. Block chain Science
    3.5.1. Grid coin
    3.5.2. Folding coin.

Unit IV Impacts of Block Chain (15 Hours)

4.1. Block chain Learning
4.2. Bit coin MOOCs and Smart Contract Literacy
4.3. Learn coin
4.4. Currency, Token, Tokenizing
4.5. Community coin
4.6. Campus coin
4.7. Currency Multiplicity-Demurrage Currencies
4.8. Technical Challenges
4.9. Business Model Challenges
4.10. Scandals and Public Perception
4.11. Government Regulation

4.12. Privacy Challenges for Personal Records
4.13. Block chain Genomics
4.14. Block chain Health.

Unit V The Real Business of Block chain(15 Hours)
5.1. Block chain Inspired Solution
5.2. Business Currencies with Block chain Inspired Solution
5.3. Block chain complete solution
5.4. Seeking Value Consorting with the Enemy
5.5. Game on for Tokenization
5.6. Embracing Consensus through Decentralization
5.7. Market Access and Participation
5.8. Enhanced Block chain Solutions
5.9. Unleashing the Power of Smart Things
5.10. The Block chain Organization
5.11. The Block chain Society.

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	**Block chain Technology**	**https://www.synopsys.com**
2	**Bit coin**	**https://www.investopedia.com**
3	**Real Business of Block chain**	**https://www.gartner.com**
4	**Block chain technology for business**	**https://www.ibm.com**

TEXT BOOKS

1. Block chain Basics: A Non-Technical Introduction in 25 Steps, Daniel Drescher, Apress Publishers,2017

2. Dhameja, G., Singhal, B., Panda, P. S. (2018). Beginning Blockchain: A Beginner's Guide to Building Block chain Solutions. Germany: Apress

3. Swan, M. (2015). Block chain: Blueprint for a New Economy. United States: O'Reilly Media
4. Uzureau, C., Furlonger, D. (n.d.). The Real Business of Blockchain: How Leaders Can Create Value in a New Digital Age. United States: Harvard Business Review Press

BOOKS FOR REFERENCE

1. Daniel Drescher, “Block Chain Basics”, Apress; 1stedition, 2017
2. Anshul Kaushik, “Block Chain and Crypto Currencies”, Khanna Publishing House, Delhi

3. Imran Bashir, "Mastering Block Chain: Distributed Ledger Technology, Decentralization and Smart Contracts Explained", Packt Publishing, first edition – 2012.

WEB LINKS

1. https://www.investopedia.com/terms/b/blockchain.asp
2. https://builtin.com/blockchain
3. https://www.synopsys.com/glossary/what-is-blockchain.html

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Overview of Block Chain			
1.1	A Payment System	• Relate block chain in a payment system	**K1**
1.2	Two types of Software Architecture	• Classify the two types of software architecture	**K2**
1.3 1.4 1.5	Distributed Systems	• State the merits and demerits of distributed systems • Compare Mixing Centralized and Distributed Systems	**K4**
1.6	Purpose of Block chain	• Explain the purpose of block chain	**K2**
1.7	Block chain Uses	• List out the layers of block chain • Uses of block chain	**K4**
1.8 1.9	Block chain	• Outline the concepts and Laying the Block chain Foundation Cryptography	**K2**
1.10	Structure of block chain	• Construct the Structure of Block chains	**K6**
1.11 1.12	Block chain Applications The Block chain Life Cycle	• Apply block chain applications • Classify the block chain life cycle	**K3**
1.13	Block chains in Use.	• Identify the uses of block chains	**K3**
UNIT II Overview of Bit coins			
2.1	History of Money	• Outline the history of money	**K2**

2.2		and dawn of Bit coin	
2.3	Bit coin	• Meaning of Bit coin • Definition of Bit coin	**K1**
2.4 2.5	Working with Bit coins.	• Explain the working process of bit coins • Explain the advanced concepts of bit coin block chain	**K2**
2.6 2.7 2.8	Block Structure	• Create Merkle Tree and The Genesis Block • Construct the Bit coin Network structure	**K6**
2.9	Network Discovery for a New Node	• Design the network discovery for a new node	**K4**
2.10 2.11	Bit coin Transactions	• Illustrate the consensus and block mining • Demonstrate the bit coin transactions	**K2**
2.12	Block Propagation	• Define the block propagation • Explain the measurement of block propagation	**K2**
2.13 2.14	Bit coin Scripts	• Describe a bit coin scripts and wallets	**K2**
UNIT III Block Chain 1.0, 2.0 and 3.0			
3.1	Block chain 1.0	• Explain the advanced concepts of block chain I.O and currency	**K2**
3.1	Crypto currency	• Categorize the practical Using of crypto currency • Describe the working process of crypto currency • Block chain 1.0 in Practical Use	**K4**
3.2	Block chain 2.0	• State the latest concepts of	

		block chain 2.0	**K2**
3.2	Block chain 2.0	• Describe the contracts, financial services • List out the financial services • Explain the concept of crowd funding	**K2**
3.2	Block chain 2.0	• Compare Bit coin Prediction Markets, Smart Property and Smart Contracts • Explain the Block chain 2.0 Protocol Projects	**K2**
3.3	Ethereum	• Describe the ethereum is a decentralized, open source block chain with smart contract functionality.	**K3**
3.3	Ethereum	• Analyze the Turing Complete Virtual Machine • Build Automatic Markets and Trade nets • Explain the Block chain as a Path to Artificial Intelligence	**K4**
3.4	Block chain 3.0	• Compare Beyond Currency with Economics, and Markets	**K4**
3.5	Block chain Science	• Explain the concept of technological block chain science • Compare the grid coin and folding coin	**K4**
UNIT IV Impacts of Block Chain			
4.1	Block chain Learning	• Define the block chain learning • What is block chain learning?	**K1**
4.1.-4.2	Bit coin MOOCs and Smart Contract Literacy	• Identify the Bit coin Mooc's and smart contract literacy • Summarize the advance level of learning like learn coin, currency, token and tokenizing	**K3**

4.4, 4.5	Community coin Campus coin	• Difference between the community coin and campus coin • Define community coin and campus coin	**K3**
4.6	Currency Multiplicity-Demurrage Currencies	• Explain the currency multiplicity • Identify the demurrage currencies	**K3**
4.7 4.8	Technical Challenges Business Model Challenges	• Solve the technical challenges and business model challenges	**K3**
4.9 4.10	Scandals and Public Perception Government Regulation	• Compare the scandals and public perception • Illustrate the government regulations	**K3**
4.11	Privacy Challenges for Personal Records	• Summarize the privacy challenges for personal records	**K2**
4.12, 4.13	Block chain Genomic Block chain Health	• Describe the concepts of block chain genomics • Discuss the block chain health	**K3**
UNIT V The Real Business of Block chain			
5.1	Block chain Inspired Solution	• State the meaning of block chain inspired solution	**K2**
5.2	Block chain Inspired Solution	• Describe concepts of Business Currencies with Block chain Inspired Solution	**K2**
5.3	Block chain complete solution	• Appraise the block chain complete solution	**K5**
5.4	Seeking Value Consorting with the Enemy	• Compute the seeking value consorting with the enemy	**K4**

5.5, 5.6	Game on for Tokenization	• Identify the basic concepts of game on for tokenization • Explain the Embracing Consensus through Decentralization	**K3**
5.7	Market Access and Participation	• Analyze the market access and participation	**K4**
5.8	Enhanced Block chain Solutions	• Examine the enhanced block chain solutions	**K4**
5.9	Unleashing the Power of Smart Thing	• Classify the unleashing the power of smart thing	**K4**
5.10	The Block chain Organization	• List out the block chain organizations	**K3**
5.11	The Block chain Society.	• Identify the block chain society	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**H**	**M**		**L**	**L**			**L**	**M**	**H**		**M**
CO 2	**H**	**H**	**H**	**M**	**M**	**M**	**H**		**L**	**M**			
CO 3	**H**	**H**	**H**	**L**	**M**		**M**		**M**	**H**	**H**		**H**
CO 4	**H**	**H**	**H**	**L**		**M**	**M**	**L**	**M**	**M**	**M**	**M**	
CO 5	**H**	**H**	**H**	**L**	**M**	**M**	**M**	**L**	**M**	**M**	**H**	**M**	**L**
CO 6	**H**	**H**	**H**		**M**	**M**		**L**	**M**	**M**	**H**	**M**	**L**

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. RAMAR

SEMESTER V	**ELECTIVE II FINANCIAL MODELLING**	**COURSE CODE:** U22CF5:2
CREDITS: 4		**HOURS PER WEEK: 5**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the basic concepts of modelling and its perspective in analysis and auditing	**K2**	**I**
2	Compare Income statement and Cash flow statement forecasting	**K4**	**II**
3	Develop the Financial Process and models	**K6**	**III**
4	Analyse the performance, risk, depreciation and optimization of financial models	**K4**	**IV**
5	Appraise the applications of Finance Models and its implementation	**K5**	**IV**
6	Build valuation models using different methods	**K6**	**V**

UNIT I Principles of Modelling (10 Hours)

1.1. A Good Model
1.2. Model Design
1.3. Selection of Model Variables and their Dependencies
1.4. Level of Detail or Aggregation
1.5. Model Structure and Planning
1.6. Model Building
1.7. Results Presentation and Other Uses of Sensitivity Analysis
1.8. Model Auditing.

UNIT II Financial Statement, Cash Flow and Valuation Modelling (18 Hours)

2.1. Financial Statement Modelling
2.2. Core Points and Example
2.3. Income Statement Forecasting
2.4. Sales Forecasts
2.5. Cost Forecasts
2.6. Operating Profit, Taxable Profit, Tax and Net Income
2.7. Dividends and Retained Earnings Balance Sheet Forecasting

2.8. Error Checks and Feasibility Checks

2.9. Cash Flow Statement Forecasting

2.10. Cash Flow Valuation

Unit III Developing Financial Models (17Hours)

3.1. Financial Modelling
3.2. Basics of Design
3.3. Design process and method
3.4. Menu structure
3.5. Management reports and summaries
3.6. Development
3.7. Testing and auditing
3.8. Protection as an application
3.9. Documentation
3.10. Features and techniques
3.11. Data validation
3.12. Controls
3.13. Graphics
3.14. Sample model planning and Example model

UNIT IV Applications of Financial Modelling (15 Hours)

4.1. Analysing performance
4.2. Forecasting models
4.3. Portfolio analysis
4.4. Cost of capital
4.5. Bonds
4.6. Investment analysis
4.7. Risk
4.8. Depreciation
4.9. Leasing
4.10. Company valuation
4.11. Optimization
4.12. Decision trees
4.13. Risk management
4.14. Modelling checklist.

UNIT V Financial Modelling in Python (15 Hours)

5.1. Welcome to Python
5.2. PPF package
5.3. Basic Mathematical Tools
5.4. Data Model
5.5. Timeline
5.6. The Hull White Model
5.7. Pricing using Numerical Methods
5.8. Pricing Financial Structures in Hull White-Python Excel Integration

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Financial modelling and valuation	https://www.nseindia.com
2	Financial modelling and Forecasting	https://www.corporatefinanceinstitute.com
3	Financial modelling in python	https://www.topal.com
4	Financial modelling for Algorithmic trading	https://udemy.com

TEXT BOOKS

1. Rees, M. (2015). Financial Modelling in Practice: A Concise Guide for Intermediate and Advanced Level. United Kingdom: Wiley.
2. Day, A. (2012). Mastering Financial Modelling in Microsoft Excel 3rd Edn: A Practitioner's Guide to Applied Corporate Finance. United Kingdom: Pearson Education Limited.
3. Gardner, C., Fletcher, S. (2010). Financial Modelling in Python. Germany: Wiley.

BOOKS FOR REFERENCE

1. Mastering Financial Modelling In Microsoft Excel: A Practitioner'S Guide To Applied Corporate Finance, 2/E. (2008). India: Pearson Education.
2. Benninga, S. Z., Benninga, D. F. o. M. S., Benninga, S., Czaczkes, B. (2000). Financial Modeling. United Kingdom: MIT Press.

WEB LINKS

1. https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models
2. https://www.wallstreetprep.com/knowledge/financial-modeling-best-practices-and-conventions/
3. https://www.ey.com/en_nl/finance-navigator/the-ultimate-guide-to-financial-modeling-for-startups

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Principles of Modelling			
1.1.	A Good Model	• Define various financial model	**K1**
1.2.	Model Design	• Explain different financial model and its designs	**K2**
1.3.	Selection of Model Variables and their Dependencies	• Summarize the selection of model variables	**K2**

1.4.	Level of Detail or Aggregation	• List of various level of details related to financial models	**K1**
1.5.	Model Structure and Planning	• Illustrate multiple model structure and planning	**K2**
1.6.	Model Building	• Infer information about different model building	**K2**
1.7.	Results Presentation and Other Uses of Sensitivity Analysis	• Interpret results and uses of other sensitivity analysis in modelling	**K2**
1.8.	Model Auditing.	• Explain in detail the model auditing techniques	**K2**
UNIT II Financial Statement, Cash Flow and Valuation Modelling			
2.1.	Financial Statement Modelling	• Explain what the financial statement in modelling	**K2**
2.2.	Core Points and Example	• Build core points in models	**K3**
2.3.	Income Statement Forecasting	• Examine the income statements Forecasting	**K4**
2.4.	Sales Forecasts	• Discover the various kinds of sales force	**K4**
2.5.	Cost Forecasts	• List different kinds of cost forecasts	**K4**
2.6.	Operating Profit, Taxable Profit, Tax and Net Income	• Categorize the different types of profits, taxes and income	**K4**
2.7.	Dividends and Retained Earnings Balance Sheet Forecasting	• Judge the declaration of dividend and forecasting of balance sheet	**K5**
2.8.	Error Checks and Feasibility Checks	• Compare the errors with feasibility checks	**K4**
2.9.	Cash Flow Statement Forecasting	• Examine the forecast of the cash flow statement	**K4**
2.10.	Cash Flow Valuation	• Compare the cash flow valuation	**K4**
• **Unit III Developing Financial Models**			
3.1.	Financial Modelling	• Discuss about the financial modelling in detail	**K6**
3.2.	Basics of Design	• Elaborate the basic designs in financial modelling	**K6**

3.3.	Design process and method	• Analyze various methods and process of modelling designs	**K4**
3.4.	Menu structure	• Build variety of menu structure in modelling	**K6**
3.5.	Management reports and summaries	• Develop skills to prepare and check the management reports and summaries	**K6**
3.6.	Development	• Formulate and develop different models as required	**K6**
3.7.	Testing and auditing	• Assess knowledge to test and to audit different financial models	**K5**
3.8.	Protection as an application	• Create application to protest existing models	**K6**
3.9.	Documentation	• Adopt to prepare documents for financial modelling	**K6**
3.10.	Features and techniques	• Classify the features and techniques of modelling	**K4**
3.11.	Data validation	• Assess knowledge towards data validation	**K5**
3.12.	Controls	• Discover techniques regarding controlling	**K4**
3.13.	Graphics	• Design and develop graphical presentation	**K6**
3.14.	Sample model planning and Example model	• Create various sample model planning and example models	**K6**
UNIT IV Applications of Financial Modelling			
4.1.	Analysing performance	• Analyzing the performance of the developed financial models	**K4**
4.2.	Forecasting models	• Identify the forecast the models for the future	**K3**
4.3.	Portfolio analysis	• Explain the portfolio analysis	**K2**
4.4.	Cost of capital	• Estimate the cost of capital	**K5**

4.5.	Bonds	• What are bonds?	**K1**
4.6.	Investment analysis	• Estimate the investment analysis	**K5**
4.7.	Risk	• Identify the models check the level of risk	**K3**
4.8.	Depreciation	• Estimate models to predict the amount of depreciation	**K5**
4.9.	Leasing	• Explain the different types of leasing	**K2**
4.10.	Company valuation	• Examine the company valuation	**K4**
4.11.	Optimization	• Define optimization	**K1**
4.12.	Decision trees	• Develop the models to draw a decision trees	**K3**
4.13.	Risk management	• What is Risk management?	**K1**
4.14.	Modelling checklist.	• Identify the modelling checklist	**K3**
UNIT V Financial Modelling in Python			
5.1.	Welcome to Python	• Demonstrate the python application	**K2**
5.2.	PPF package	• Make use of PPF package in financial modelling	**K3**
5.3.	Basic Mathematical Tools	• Apply basic mathematical tools using python	**K3**
5.4.	Data Model	• Discover various data model using python	**K4**
5.5.	Timeline	• Create timeline with the help of python	**K6**
5.6.	The Hull White Model	• Construct interest rate derivative pricing model using Hull – White model	**K3**
5.7.	Pricing using Numerical Methods	• Apply python to make pricing using numerical models	**K3**
5.8.	Pricing Financial Structures in Hull White-Python Excel Integration	• Adopt pricing financial structure using python	**K6**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	M	H	L		H	L	H	H	H	M	H	L
CO 2	H	H	H	M		M	H			H		M	
CO 3	H	M	H	M	H	H	M		M	H	H	H	
CO 4		H	H		M		M		H	H		H	M
CO 5	H	H	H		H			M	M	M		H	
CO 6	M	H	H	H	H	H	H	H		H	H	H	

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. K. Varsha

SEMESTER V	**ELECTIVE II**	**COURSE CODE: U22CF5:A**
CREDITS: 4	**ADVERTISING MANAGEMENT**	**HOURS PER WEEK :5**

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No.	COURSE OUTCOMES	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III

5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

UNIT I Advertising (15Hours)

1.1.1 Advertising in Marketing mix
1.1.2 Nature
1.1.3 Scope
1.1.4 Kinds
1.1.5 Advertising as a career
1.1.6 Economic aspects of advertising

UNIT II- Marketing Research and Advertising Budget (15Hours)

2.1 Marketing research for advertising
2.2 Consumer, media and product research
2.3 Advertising Strategy
  2.3.1 Objectives
  2.3.2 Principles
  2.3.3 DAGMAR
2.4 Advertising budget
  2.4.1 Process
  2.4.2 Appropriation
  2.4.3 Methods

UNIT III Advertising Copy and Media (15Hours)

3.1 Advertising campaign
  3.1.1 Planning Creativity
  3.1.2 USP, Psychology, Appeals
3.2 Advertisement copy
  3.2.1 Types
  3.2.2 Components
  3.2.3 Essentials
  3.2.4 Copy layout
  3.2.5 Visualisation to layout
  3.2.6 Requisites
3.3 Advertising Media
  3.3.1 Types
  3.3.2 Selection Scheduling
  3.3.3 New media options: Internet.

UNIT IV Advertising Agency (15Hours)

4.1 Advertising Agency
  4.1.1 Functions
  4.1.2 Organisation
  4.1.3 Agency relationship with client and with media selection of an agency
  4.1.4 Agency compensation.

UNIT V Effectiveness of Advertising (15Hours)

5.1 Measuring effectiveness of advertising
  5.1.1 Pre testing

5.1.2 Post testing

5.2 Advertising audit

5.2.1 Social, ethical and legal aspects of advertising

UNIT VI TOPICS FOR SELF STUDY

S.No	Topics	Web Links
1	Web Banner Advertising	https://en.wikipedia.org/wiki/Web_banner
2	Benefits of Online Advertising	https://www.exactdrive.com/news/5-benefits-of-online-advertising
3	Different types of Mobile Advertising	https://en.wikipedia.org/wiki/Mobile_advertising
4	Bandwagon Advertising Propaganda Techniques	https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html

TEXT BOOK

1. S.A.Chunawalla,K. J Kumar, K.C. Sethia, G.V.Subramanian, U.G Suchark(2018), Advertising Theory and Practice Himalaya Publishers, 6th Ed.

BOOKS FOR REFERENCE

1. Manendra Mohan (2017), Advertising Management – Concepts and Cases, Tata McGraw-Hill Education
2. TMHS.A.Chunawalla (2015), Advertising Sales and Promotion Management, Himalaya Publishers.
3. M.N.Mishra (2015), Sales Promotion and Advertising Management 2nd Ed, Himalaya Publishers.

WEB LINKS

1. https://www.businessmanagementideas.com/advertising-2/advertising-definition-nature-features-objectives-types-importance-and-examples/18882
2. https://www.inc.com/encyclopedia/advertisingbudget.html
3. https://studiousguy.com/advertising-copy-definition-types-examples/
4. https://www.managementstudyguide.com/advertising-agencies.htm
5. https://www.yourarticlelibrary.com/advertising/measuring-advertising-effectiveness-3-methods/49176

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I ADVERTISING			
1.1	Advertising in Marketing Mix	• Identify the role of advertisement in marketing mix	**K2**
1.2	Nature	• Explain the nature of advertising	**K2**
1.3	Scope	• Discuss the scope of Advertising	**K2**
1.4	Kinds	• Discuss the different kinds of Advertising.	**K2**
1.5	Advertising as a career	• Recognize the career of advertising	**K1**
1.6	Economics aspects of advertising	• Describe the economic aspects of advertising	**K2**
UNIT II MARKETING RESEARCH AND ADVERTISING BUDGET			
2.1	Marketing research for advertising	• Recall the process of conducting marketing research for advertising	**K1**
2.2	Consumer, media and product research	• Examine how consumer, media and product research are conducted	**K4**
2.3	Advertising Strategy	• Discuss the importance advertising strategy	**K2**
	2.3.1 Objectives	• Recall the objectives of advertising strategy	**K1**
	2.3.2 Principles	• List out the principles of advertising strategy	**K1**
	2.3.3 DAGMAR	• Explain the importance of the DAGMAR Approach	**K2**
2.4	Advertising budget	• Define advertising budget	**K1**
	2.4.1 Process	• Recognise the process of advertising budget	**K1**
	2.4.2 Appropriation	• Describe the concept of advertising budget appropriation	**K2**
	2.4.3 Methods	• Recall the methods of advertising budgets	**K1**
UNIT III ADVERTISING COPY AND MEDIA			

3.1	Advertising campaign	• Identify the fundamentals of advertising campaign	**K2**
	3.1.1 Planning Creativity	• Estimate the advertising strategy in creating an advertising campaign	**K5**
	3.1.2 USP, Psychology, Appeals.	• Explain how the USP, Psychology concepts are used in advertising campaign	**K2**
3.2	Advertisement copy	• State the meaning of advertising copy	**K1**
	3.2.1Types	• Identify the types of advertising copy	**K2**
	3.2.2 Components	• Illustrate the components of advertising copy	**K2**
	3.2.3 Essentials	• Explain the essentials of advertising copy	**K2**
	3.2.4 Copy layout	• Discuss the concept of advertising layout	**K2**
	3.2.5 Visualisation to layout	• Design the visualization concept in layout	**K5**
	3.2.6 Requisites	• Describe the requisites of advertising copy	**K2**
3.3	Advertising Media	• Define advertising media	**K1**
	3.3.1 Types	• Classify the various types of advertising media	**K4**
	3.3.2 Selection Scheduling	• Interpret the factors to be considered in selecting advertising media	**K2**
	3.3.3 New media options: Internet.	• Analyze the recent trends in media	**K4**
UNIT IV ADVERTISING AGENCY			
4.1	Advertising Agency	• Explain the advertising agency In terms of structure and to comprehend the process that govern it	**K2**
	4.1.1 Functions	• Review the functions of advertising agency	**K2**
	4.1.2 Organisation	• Explain how advertising agency is organized	**K2**
	4.1.3 Agency relationship with client and with media selection of an agency	• Differentiate the agency relationship with clients and media	**K4**
	4.1.4Agency compensation.	• Recall the sources of revenue for advertising agency	**K1**
UNIT V EFFECTIVENESS OF ADVERTISING			

5.1	Measuring effectiveness of advertising	• Demonstrate how to measure advertising effectiveness	**K3**
	5.1.1 Pre testing	• List the various pretesting tools and techniques available for measuring advertising effectiveness	**K1**
	5.1.2 Post testing	• Classify the various post testing tools and techniques available for measuring advertising effectiveness	**K2**
5.2	Advertising audit	• Define Advertising Audit and explain the concept of advertising audit	**K1**
	5.2.1 Social, ethical and legal aspects of advertising	• Explain the social, ethical and legal aspects of advertising	**K2**
	5.2.2 Control and regulation over advertising.	• Illustrate the control and regularize of advertising	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low **M-Moderate** **H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	H	M	M	M	M	H	M	L	M
CO2	H	M	H	H	M	H	M	M	-	H	-	M	-
CO3	H	H	M	-	M	H	H	M	-	M	H	-	-
CO4	H	-	-	M	-	H	H	H	M	M	H	H	M
CO5	H	H	M	H	M	H	H	M	M	-	M	H	-
CO6	H	M	M	M	H	M	H	M	M	M	H	H	L

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. R. MANIKANDAN

SEMESTER V	SBEC III	COURSE CODE: U22CF5S3
CREDITS: 2	EFFECTIVE COMMUNICATION FOR BUSINESS	HOURS PER WEEK 2

COURSE OUTCOMES

S. No.	Course Outcomes	Level	Unit
1	Create creative thinking strategies for their personal and professional growth	K6	I
2	Discover the way to overcome the shyness to communicate	K3	II
3	Classify the different tips for job interviews and Group Discussions	K4	III
4	Identify the proper way to write lucid and precise	K3	IV
5	Explain the essential guidelines to draft effective business correspondence with brevity and clarity.	K2	IV
6	Develop the concept of emotional intelligence and how to manage emotion at work place	K3	V

UNIT I BASIC GROOMING OF AN INDIVIDUAL (6 HOURS)

1.1 Personality Development
1.2 Bold Speaking
1.3 Creative Thinking
1.4 Taking Initiatives
1.5 Be Prepared

UNIT II COMING OUT OF THE SHELL (4 HOURS)

2.1 Overcome Shyness to communicate Seamlessly
2.2 Building a rapport with colleagues and friends
2.3 Voicing out

UNIT III INTERVIEW AND GROUP DISCUSSION (8 HOURS)

3.1 How to face Interviews confidently?
3.2 Checklist prior to the Interview
3.3 Mock Interview
3.4 Group Discussion
    3.4.1 Nuances to become prominent in a GD
3.5 Mock Group Discussion

UNIT IV PRESENTATION SKILLS (6 HOURS)

4.1 Becoming a Charismatic Speaker/Influencer
4.2 Developing Presentation / Small Talk/ Seminar conducting Skills
4.3 Telephone Etiquette
4.4 Writing – lucid and precise
4.4.1 Email Writing, Resume Writing, Memos and Contracts

UNIT V INTERPERSONAL SKILLS AND TACTICS (6HOURS)

5.1 Stress Management
5.2 Time Management
5.3 Emotional Intelligence
5.4 Leadership and Motivation

TEXT BOOK

1. Michel Cooper (Mar. 2021),Effective Communication Skills, Movement Publishing, New York

BOOK FOR REFERENCE

2. The ACE of Soft skills: Attitude, Communication and Etiquette for success — Gopalaswamy Ramesh, Mahadevan Ramesh, 2014

WEB LINKS

1. trainingindustry.com/articles/leadership/softskills-training_trends_in_digital_ learning_and_emerging_technologies
2. edgepointlearning.com/blog/future_of_corporate_training_2019

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT 1	**BASIC GROOMING OF AN INDIVIDUAL**		
1.1	Personality Development	• Identify and describe contemporary theories of human social and personality development.	**K3**
1.2	Bold Speaking	• Create and present organized and focused messages in public speaking	**K6**

1.3	Creative Thinking	• Create creative thinking strategies for their personal and professional growth;	**K6**
UNIT II	**COMING OUT OF THE SHELL**		
2.1	Overcome Shyness to communicate Seamlessly	• Discover the way to overcome shyness to communicate	**K3**
2.2	Building a rapport with colleagues and friends	• Explain the way to build rapport with colleagues and friends	**K2**
2.3	Voicing out	• Develop the voice out ability	**K3**
UNIT III	**INTERVIEW AND GROUP DISCUSSION**		
3.1	How to face Interviews confidently	• Identify the way to face interview confidently	**K1**
3.2	Checklist prior to the Interview	• Analyze the importance of preparing for ***interviews***	**K4**
3.3	Mock Interview	• Discuss the skill to face Mock Interview	**K3**
3.4	Group Discussion	• Explain the importance of a ***group discussion***	**K2**
3.5	Mock Group Discussion	• Discuss the skill to face Group discussion	**K3**
UNIT IV	**PRESENTATION SKILLS**		
4.1	Becoming a Charismatic Speaker/Influencer	• Identify the skill need for Charismatic Speaker/Influencer	**K3**
4.2	Developing	• Discuss Presentation /	**K3**

	Presentation / Small Talk/ Seminar conducting Skills	Small Talk/ Seminar conducting Skills	
4.3	Telephone Etiquette	• Explain the essential guidelines of ***telephone etiquette***.	**K2**
4.4	Writing – lucid and precise	• Summarize the proper way to write lucid and precise	**K2**
4.5	Email Writing, Resume Writing, Memos and Contracts	• Demonstrate the Guidelines to write the email, resume, Memos and Contract.	**K2**
UNIT V INTERPERSONAL SKILLS AND TACTICS			
5.1	Stress Management	• Explain the personal stress card & action plan.	**K2**
5.2	Time Management	• .Classify the different Time Management Process & Techniques	**K3**
5.3	Emotional Intelligence	• Explain the concept of Emotional Intelligence and how to manage emotion at work place	**K2**
5.4	Leadership and Motivation	• Identify the leadership quality • Why motivation is very important?	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**H**	**M**	**H**		**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
CO 2	**H**	**H**	**M**	**H**		**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
CO	**H**	**H**	**M**	**-**		**-**	**H**	**H**	**H**	**H**	**-**	**H**	**H**

3													
CO 4	**H**	**H**	**M**	**H**		**H**		**H**	**H**	**-**	**H**	**H**	**H**
CO 5	**H**	**H**	**M**	**H**		**H**	**H**	**H**	**H**	**H**	**H**	**H**	**H**
CO 6	**H**	**-**	**M**	**M**		**H**	**M**	**M**	**M**	**H**	**-**	**H**	**M**

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COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. J.SIDDIQUE

SEMESTER VI	**CORE X**	**COURSE CODE: U22CF610**
CREDITS: 4	**BUSINESS MANAGEMENT PRACTICES**	**HOURS PER WEEK: 5**

COURSE OUTCOMES

At the end of this course, the students will be able to:

S. No	**Course Outcomes**	**Level**	**Unit**
1	Describe the work of major contributors in the field of management.	**K2**	**I**
2	Explain how managers align the planning process, decision making techniques with the objectives of management.	**K2**	**I**
3	Analyse the types of organization and the advantages and disadvantages of each.	**K4**	**II**
4	Demonstrate the competency to recruit, train and appraise the performance of employees.	**K3**	**III**
5	Evaluate the importance of direction to accomplish organizational standards.	**K5**	**IV**

6	Develop the recent trends and challenges in global business management.	**K6**	**V**

UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT (15Hours)

1.1 Management
1.2 Meaning, Definition of Management
1.3 Features of management
1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
1.5 Hawthorne Experiments
1.6 Functions of Management
1.7 Planning
  1.7.1 Meaning
  1.7.2 Steps
  1.7.3 Types of Planning
  1.7.4 Planning Process
1.8 Decision Making
  1.8.1 Techniques
  1.8.2 Steps
1.9 MBO
  1.9.1 Definition
  1.9.2 Features
  1.9.3 Steps in MBO
  1.9.4 Merits
1.10 Roles of a manager – Mintzberg's

UNIT II ORGANISING (18Hours)

2.1 Meaning
2.2 Nature and Importance of Organisation
2.3 Organisation Theory
2.4 Types of Organisation
2.5 Delegation
  2.5.1 Definition
  2.5.2 Process of Delegation
  2.5.3 Types of Delegation
  2.5.4 Barriers to Delegation

UNIT III STAFFING-HRM (21Hours)

3.1 Meaning
3.2 Objectives, Policies and Procedures
3.3 Functions of HRM
  3.3.1 Recruitment
    3.3.1.1 Definition
    3.3.1.2 Sources of Recruitment
  3.3.2 Selection
    3.3.2.1 Definition
    3.3.2.2 Process of Selection
  3.3.3 Recruitment Vs Selection

3.3.4 Training
3.3.4.1 Definition
3.3.4.2 Steps in Training
3.3.4.3 Methods of Training.

3.4 Performance Appraisal
3.4.1 Definition,
3.4.2 Objectives of performance Appraisal
3.4.3 Methods of Performance Appraisal
3.4.4 Job Analysis- Definition
3.4.5 Techniques of Job Analysis
3.4.6 Job Description and Job Specification – Concept
3.4.7 Job Evaluation – Objectives
3.4.8 Methods of Job evaluation

UNIT IV DIRECTING (18Hours)

4.1 Motivation
4.1.1 Definition and Types of Motivation
4.1.2 Theories of Motivation
4.1.2.1 Maslow's theory of Hierarch of needs
4.1.2.2 Douglas McGregor's theory
4.1.2.3 Herzberg's Theory

4.2 Leadership
4.2.1 Leadership Styles
4.2.2 Qualities of leadership
4.2.3 Functions of a Leader

4.3 Communication
4.3.1 Meaning and importance of communication
4.3.2 Elements of communication Process
4.3.3 Types of communication
4.3.4 Problems or Barriers in communication

UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT (18Hours)

5.1 Coordination
5.1.1 Meaning
5.1.2 Determinants of coordination needs
5.1.3 Coordination mechanism
5.1.4 Techniques of Coordination

5.2 Control

5.2.1 Meaning and Nature of control
5.2.2 Characteristics of an Ideal Control System
5.2.3 Control Devices
5.2.3.1 Traditional devices
5.2.3.2 Modern devices

5.3 Recent trends in Business Management
5.3.1 Introduction- Virtual organization and Global organization
5.3.2 Finance
5.3.2.1 Block chain
5.3.2.2 Data Analytics

5.3.3 Human Resource Management
5.3.3.1 HR Analytics
5.3.3.2 Gig economy
5.3.4 Marketing
5.3.4.1 Big Data in Marketing Analytics
5.3.4.2 Search engine optimization
5.3.4.3 CRM
5.3.5 Production Management
5.3.5.1 TQM
5.3.5.2 Lean management
5.3.5.3 Six Sigma

UNIT VI TOPICS FOR SELF-STUDY

S.No.	Topics	Web Links
1	Team learning capabilities	https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance
2	Management as a technology	https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf
3	Work life balance	https://worklifebalance.com/work-life-balance-defined/
4	Stress management	https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress

TEXT BOOK

1. S. A. Sherlekar - Modern Business Organization and Management, Himalaya Publishing House Pvt. Ltd. – India (2014)

BOOKS FOR REFERENCE

1. Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford
2. Weihrich and Koontz, et al, (2006), Essentials of Management, Tata McGraw Hill, New Delhi.
3. Tapash Ranjan Saha (2009), Business Organization, Tata McGraw-Hill, New Delhi.

WEB LINKS

1. http://www.free-management-ebooks.com/title-list.html
2. https://www.freebookcentre.net/Business/Management-and-Leadership-Books.html

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT			
1.1 1.2	Definition of Management Meaning of Management	• Define Management. • State the meaning of management	**K1** **K1**
1.3	Features of management	• Recognize the features of management.	**K1**
1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	• Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker.	**K2**
1.5	Hawthorne Experiments	• Identify the Hawthorne Experiments.	**K2**
1.6	Functions of Management	• Explain the functions of management	**K2**
1.7	Planning -Types of Planning, Planning Process	• Describe the types of planning. • Explain the planning process.	**K2**
1.8	Decision Making-Techniques Steps in decision making process	• Discuss the techniques of decision making • Classify the steps involved in decision making process	**K2**
1.9	MBO- Features, Steps and Merits	• Explain the features of MBO • Classify the steps in MBO • Identify the merits in MBO.	**K2**
1.10	Roles of a manager-Mintzberg's	• Describe the roles of manager.	**K2**
UNIT II ORGANISING			
2.1	Meaning	• Explain the meaning of Organizing.	**K2**
2.2	Nature and Importance of Organisation	• Identify the nature and importance of organization.	**K2**
2.3	Organisation Theories	• Explain the Organization Theories.	**K2**
2.4	Types of Organisation	• Analyze the types of organization.	**K4**

2.5	Delegation Process Types Barriers	• Explain the process of delegation. • Discuss the types of delegation. • Identify the barriers to delegation.	**K2**
UNIT III	**STAFFING-HRM**		
3.1	Meaning	• Define HRM	**K1**
3.2	Objectives, Policies and Procedures	• Explain the objectives of Staffing and its policies and procedures	**K2**
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	• Describe the functions of HRM. • Interpret the current theory and practice of recruitment and selection. • Identify the sources of recruitment and process of selection in the organizations. • Demonstrate the training methods adopted in the organizations.	**K3**
3.4	Performance Appraisal-Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	• Describe the objectives and methods of performance appraisal • List the methods of collecting Job analysis information including interviews, questionnaires and observations. • Develop job descriptions including summaries and job functions.	**K3**
UNIT IV	**DIRECTING**		
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	• Explain Motivation • Describe the work of major contributors in employee motivation.	**K2**
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	• Identify the different styles of leadership • Describe the qualities of leadership. • Explain the functions of a leader • Illustrate the leadership styles	**K6**

4.3	Meaning and Importance of Communication Elements of Communication Types of Communication Barriers in Communication	• Explain the importance of communication • Apply the elements of communication • Develop competence in oral, written and visual communication. • Discuss the barriers in communication.	**K5**
UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT			
5.1	Definition : Coordination Determinants of Coordination Needs of Coordination Techniques of Coordination	• Define Coordination • Describe the determinants of Coordination • Explain the needs of coordination • Discuss the techniques of coordination	**K2**
5.2	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	• Explain the meaning and nature of control • Discuss the characteristics of an ideal control system. • Differentiate the use of modern and traditional control devices.	**K4**
5.3	Recent trends in Business Management Introduction -Virtual Organization and Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma	• Explain the concepts of virtual and global organizations • Appraise the challenges and evaluate the block chain applications. • Identify the data analysis techniques used in business decision making. • Recognize the importance of HR analytics in business environment. • Differentiate gig economy with that of traditional economy of (full time workers). • Describe an overview of marketing analytics. • Explain Search Engine Optimization. • Analyze market size, shares, competitors and latest developments in the market. • Describe the importance of	**K6**

		TQM • Develop an understanding on basic principles of lean management. • Classify the techniques and tools for process improvement	

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	M	H	M	H	H	-	H	-	H	-
CO2	H	L	--	-	H	H	M	M	H	H	-	H	H
CO3	H	H	M	H	-	H	H	-	-	H	M	H	-
CO4	H	-	M	H	H	M	M	H	L	H	M	H	H
CO5	H	H	M	M	H	H	H	H	M	H	M	H	-
CO6	H	H	H	M	H	H	H	H	-	H	-	H	M

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - MRS. G. RUTH FELICIA CHRISHANTHY

SEMESTER VI	CORE XI DIGITAL MARKETING FOR FINANCIAL PRODUCTS	COURSE CODE: U22CF611
CREDITS: 4		HOURS PER WEEK:5

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Demonstrate the understanding of Digital marketing and media concepts	K2	I
2	Develop the major components of Digital marketing	K6	I
3	Discuss the use of Face book, Google Ad words, You Tube and Email in various contexts of Digital Marketing	K6	II
4	Create Animated Ads, Video Ads and Design the Image Ads	K6	III
5	Design digital media campaign using appropriate mix of Face book, Google Ad words, YouTube and Email	K6	IV
6	Apply email marketing and content writing for developing and enhancing digital marketing.	K3	V

UNIT I Digital Marketing Planning and Structure (12 Hours)

1.1. Inbound vs Outbound Marketing
1.2. Content Marketing
1.3. Understanding Traffic and Leads
1.4. Strategic Flow for Marketing Activities
1.5. WWW, Domains-Buying a Domain
1.6. Website Language and Technology
1.7. Core Objective of Website and Flow
1.8. One Page Website
1.9. Strategic Design of Homepage, Products and Services Page, Pricing Page
1.10. Portfolio
1.11. Gallery and Contact UsPage
1.12. Call to Action (Real Engagement Happens)
1.13. Designing Other Pages
1.14. SEO Overview
1.15. Google Analytics Tracking Code
1.16. Website Auditing
1.17. Designing Word Press Website.

UNIT II Face book Marketing Fundamentals (18 Hours)

2.1. Profiles and Pages
2.2. Business Categories
2.3. Getting Assets Ready
2.4. Creating Face book Pages, Page Info and Settings

2.5. Face book Page Custom URL
2.6. Invite Page Likes, Featured Video
2.7. Pin Post and Highlights
2.8. Scheduling Posts
2.9. Face book Events
2.10. Reply and Message
2.11. Face book Insights Reports
2.12. Competitor's Face book Page
2.13. Ban User on Face book Page
2.14. Connect with Twitter
2.15. Face book Ad Campaigns
    2.15.1. Organic v/s Paid
    2.15.2. Defining Ad Objective
    2.15.3. Performance Matrix
    2.15.4. Ad Components, Designing Creative Image Face book Ad Structure,
    2.15.5. Setting Up Face book Ad Account
    2.15.6. Create Ad –Targeting, Budgeting, Creative
    2.15.7. Content and CTA
    2.15.8. Boosting Page Posts, Page Promotion, Video Promotion
    2.15.9. Similar Ads and Audiences
    2.15.10. Tracking Pixels Code
    2.15.11. Remarketing
    2.15.12. Website Visitors, Custom Audiences
    2.15.13. Look Alike
    2.15.14. Custom Audience
    2.15.15. Saved Group
    2.15.16. Managing and Editing Ads
    2.15.17. Ad Reports and Ad Insights
    2.15.18. Billing and Account
2.16. Face book Business Manager, People, Pages and Roles
2.17. Ad Accounts Configurations, Ad Agencies and Assigning
2.18. Shared Login for FB Business A/c
2.19. Power Editor
2.20. Email Targeting on Face book, Face book Offers
2.21. CTA on Page
2.22. Posts for Location
2.23. Save Time with Third Party Tools
2.24. Case Studies.

UNIT III Google Ad Words (15 Hours)
3.1. Understanding Ad Words
3.2. Google Ad Types, Pricing Models
3.3. PPC Cost Formula
3.4. Ad Page Rank
3.5. Billing and Payments
3.6. Ad Words User Interface
3.7. Keyword Planning, Keywords Control
3.8. Creating Ad Campaigns, Creating Text Ads, Creating Ad Groups
3.9. Bidding Strategy for CPC

3.10. Case Studies
3.11. PPC- CPM- CPA - Other Measuring Tools
3.12. Bidding Strategy on Location, Schedule, Devices
3.13. Conversion Tracking Code
3.14. Designing Image Ads
3.15. Creating Animated Ads-Examples and Creating Video Ads
3.16. YouTube Video Promotion
3.17. Hi-Jack Competitor's Video Audience
3.18. Case Studies
3.19. Remarketing Strategies, Rules, Tracking Code
3.20. Linking Google Analytics
3.21. Designing Remarketing Images
3.22. Shared Budge GWD Software,
3.23. Case Studies.

UNIT IV YouTube Marketing (15 Hours)
4.1. Video Flow
4.2. Google Pages for YouTube Channel, Verify Channel
4.3. Webmaster Tool, Adding Asset
4.4. Associated Website Linking
4.5. Custom Channel URL, Channel ART, Links, Keywords
4.6. Branding Watermark
4.7. Featured Contents on Channel
4.8. Channel Main Trailer
4.9. Uploading Videos, Defaults
4.10. CreatorLibrary
4.11. Case Studies
4.12. Channel Navigation
4.13. Video Thumbnail
4.14.CTA –Annotation, Extro, Cards for Mobile
4.15. Redirect Traffic to Website
4.16. Post Upload Enhancements
4.17. Live Broadcasting
4.18. Managing Playlists, Comments, Messages
4.19. Monetization with AdSense
4.20. Paid YouTube Channel
4.21. Channel Analytics, Real Time Analytics
4.22. Case Studies.

UNIT V Email Marketing - Content Writing (15 Hours)
5.1. Email Machine –The Strategy
5.2. Email Frequency
5.3. Why People Don't Buy
5.4. The Fuel –Value
5.5. Triggers in Email using 4Ps
5.6. Sequence of Email Triggers
5.7. Email Example
  5.7.1. Topic
  5.7.2. Intro

5.7.3. Product
5.7.4. Secondary Value
5.7.5. Fear
5.7.6. Regret
5.7.7. Ask for Sales
5.7.8. Reinforcement
5.7.9. Offers Announcements
5.7.10. Urgency
5.7.11. Cross Sales
5.7.12. Re-Engagement
5.7.13. Buyer vs Consumer
5.8. Email Software and Tools
5.9. Importing Email Lists
5.10. Planning Email Campaign
5.11. Email Templates and Designs
5.12. Sending HTML Email Campaigns
5.13. Web Forms Lead Importing
5.14. Integrating Landing Page Forms
5.15. Campaign Reports and Insights
5.16. Segmentation Strategy and Lists
5.17. Auto-Responder Series
5.18. Triggering Auto –Responder Emails
5.19. Auto Responder Actions- Case Studies.

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Digital Marketing strategy	https://www.smartinsights.com
2	Face book and You tube marketing	https://www.udemy.com
3	Google ads and commerce	https://blog.google.com
4	Email marketing	https://www.sendinblue.com

TEXT BOOKS

1. Digital Marketing, by Vandana Ahuja, Oxford University Press, 2015
2. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, Cory Rabazinsky,
3. Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales with Email Marketing, Ian Brodie
4. Social Media Marketing All-In-One for Dummies, Jan Zimmerman and Deborah.

BOOKS FOR REFERENCE

1. Melton, J., & Simon, A. R. (1993). Understanding the new SQL: a complete guide. Morgan Kaufmann.
2. Feuerstein, S., &Pribyl, B. (2005). Oracle pl/sql Programming. " O'Reilly Media, Inc.".
3. Melton, J., & Simon, A. R. (2001). SQL: 1999: understanding relational language components. Elsevier.
4. Kriegel, A. (2011). Discovering SQL: a hands-on guide for beginners. John Wiley & Sons.

WEB LINKS

1. https://learnsql.com/blog/most-popular-sql-databases-2020/
2. https://www.dataquest.io/blog/why-sql-is-the-most-important-language-to-learn/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Digital Marketing Planning and Structure			
1.1	Inbound vs Outbound Marketing	• Distinguish between Inbound and Outbound	**K4**
1.2	Content Marketing	• Classify the Content Marketing	**K2**
1.3	Understanding Traffic and Leads	• Explain the Traffic and Leads	**K2**
1.4	Strategic Flow for Marketing Activities	• Develop the strategic flow for marketing activities	**K6**
1.5	WWW, Domains-Buying a Domain	• Identify Domains-Buying a Domain	**K3**
1.6	Core Objective of Website and Flow	• Summarize the core objectives of website and flow	**K2**
1.7	One Page Website	• Define One Page Website	**K1**
1.8	Strategic Design of Homepage, Products and Services Page, Pricing Page	• Illustrate Strategic Design of Homepage,	**K2**
1.11	Gallery and Contact Us Page	• Compare Gallery and Contact Us Page	**K2**
1.12	Call to Action (Real Engagement Happens)	• Analyze Call to Action	**K4**
1.13	Designing Other Pages	• Explain the Designing Other Pages	**K2**
1.14	SEO Overview	• Summarize the SEO Overview	**K2**

1.15	Google Analytics Tracking Code	• Construct Google Analytics Tracking Code	**K6**
1.16	Website Auditing	• What is Website Auditing?	**K1**
UNIT II Face book Marketing Fundamentals			
2.1	Profiles and Pages	• Explain the Profiles and Pages	**K2**
2.2	Business Categories	• Illustrate Business Categories	**K2**
2.3	Getting Assets Ready	• Utilize Getting Assets Ready	**K3**
2.4	Creating Face book Pages, Page Info and Settings	• Create Face book Pages and Page Info and settings	**K6**
2.5	Face book Page Custom URL	• Create Face book Page Custom URL	**K6**
2.6	Invite Page Likes, Featured Video	• Discuss Featured Video and Invite page likes	**K6**
2.7	Pin Post and Highlights	• Determine Pin Post and Highlights	**K5**
2.8	Scheduling Posts	• Define Scheduling Posts	**K1**
2.10	Face book Insights Reports	• Summarize the Face book Insights Reports	**K2**
2.11	Competitor's Face book Page	• What is Competitor's Face book Page?	**K1**
2.12	Ban User on Face book Page	• Outline Ban User on Face book Page	**K2**
2.15.1	Organic v/s Paid	• Assess Organic v/s Paid	**K5**
2.15.2	Defining Ad Objective	• Define Ad Objective	**K1**
2.15.3	Performance Matrix	• Explain the Performance Matrix	**K2**
2.15.4	Ad Components, Designing Creative Image Face book Ad Structure,	• Summarize the Ad Components Designing Creative Image Face	**K2**

		book Ad Structure,	
2.15.5	Setting Up Face book Ad Account	• Construct Setting Up Face book Ad Account	**K6**
2.15.6	Create Ad –Targeting, Budgeting, Creative	• Create Ad – Tarketing, Budgeting	**K6**
2.15.7	. Content and CTA	• Distinguish Content and CTA	**K4**
2.15.8	. Boosting Page Posts, Page Promotion, Video Promotion	• Explain the Boosting Page Posts, Page Promotion and video promotion	**K2**
2.15.9	Similar Ads and Audiences	• What are Similar Ads and Audiences?	**K1**
2.15.10	Tracking Pixels Code	• Explain the Tracking Pixels Code	**K2**
2.15.11	. Remarketing	• Summarize the Remarketing concept	**K2**
2.15.12	Website Visitors, Custom Audiences	• Illustrate the Website Visitors, Custom Audiences	**K2**
2.16	Facebook Business Manager, People, Pages and Roles	• Determine the Face book Manager, People, Pages and Roles	**K5**
2.17	Ad Accounts Configurations, Ad Agencies and Assigning	• Demonstrate Ad Accounts, Configurations, Ad Agencies and Assigning	**K2**
2.18	Shared Login for FB Business A/c	• Create Shared Login for FB Business A/c	**K6**
2.19	Power Editor	• Define Power Editor	**K1**
2.20.	Email Targeting on Face book	• Explain the Email Tarketing on Face book	**K2**
2.21	CTA on Page	• What is CTA on Page ?	**K1**
2.22	Posts for Location	• Outline Posts for Location	**K2**
UNIT III Google Ad Words			

3.1.	Understanding Ad Words	• Explain the Understanding Ad Words	**K2**
3.2.	Google Ad Types, Pricing Models	• Classify the different types of Google Ads	**K4**
3.3	PPC Cost Formula	• Solve PPC Cost	**K6**
3.4	Ad Page Rank	• Illustrate Ad Page Rank	**K2**
3.5	Billing and Payments	• Explain Billing and Payments	**K2**
3.6	AdWords User Interface	• Identify the Ad Words User Interface	**K3**
3.7	Keyword Planning, Keywords Control	• Differentiate the Keyword Planning and Keywords Control	**K4**
3.8	Creating Ad Campaigns, Creating Text Ads, Creating Ad Groups	• Create Ad Campaigns, Text Ads and Create Ad Groups	**K6**
3.9	Bidding Strategy for CPC	• Classify Bidding Strategy for CPC	**K2**
3.10	Case Studies	• Solve the Case Studies	**K3**
3.11	.PPC- CPM- CPA - Other Measuring Tools	• Develop PPC- CPM- CPA - Other Measuring Tools	**K6**
3.12	Bidding Strategy on Location, Schedule, Devices	• Explain the Bidding Strategy on Location, Schedule, Devices	**K2**
3.13	Conversion Tracking Code	• Summarize the Conversion Tracking Code	**K2**
3.14	Designing Image Ads	• Design the Image Ads	**K6**
3.15	Creating Animated Ads-Examples and Creating Video Ads	• Create Animated Ads and Video Ads	**K6**
3.16	YouTube Video Promotion	• What is YouTube Video Promotion?	**K1**
3.17	Hi-Jack Competitor's Video Audience	• Identify the Hi-Jack Competitor's Video	**K3**

		Audience	
3.18	Case Studies	• Solve the Case Studies	**K3**
3.19	Remarketing Strategies, Rules, Tracking Code	• Classify the Remarketing Strategies, Rules, Tracking Code	**K2**
3.20	Linking Google Analytics	• Build the Linking Google Analytics	**K3**
UNIT IV You Tube Marketing			
4.1	Video Flow	• What is Video Flow?	**K1**
4.2	Google Pages for YouTube Channel, Verify Channel	• Create YouTube Channel and Verify	**K6**
4.3	Webmaster Tool, Adding Asset	• Explain the Webmaster Tool and Adding Asset	**K2**
4.4	Associated Website Linking	• Create Associated Website Link	**K6**
4.5	Custom Channel URL, Channel ART, Links, Keywords	• Summarize the Custom Channel URL, Channel ART, Links, Keywords	**K2**
4.6	Branding Watermark	• What is Branding Watermark?	**K1**
4.7	Featured Contents on Channel	• Determine the Featured Contents on Channel	**K5**
4.8	Channel Main Trailer	• Define Channel Main Trailer	**K1**
4.9	Uploading Videos, Defaults	• Explain Uploading Videos, Defaults	**K2**
4.10	Creator Library	• Recall Creator Library	**K1**
4.11	Case Studies	• Solve Case Studies	**K6**
4.12	Channel Navigation	• What is Channel Navigation?	**K1**
4.13	Video Thumbnail	• Examine Video Thumbnail	**K4**
4.14	CTA –Annotation, Extro, Cards for Mobile	• Illustrate CTA – Annotation, Extro, Cards for Mobile	**K2**

4.15	Redirect Traffic to Website	• Relate Redirect Traffic to Website	**K2**
4.16	Post Upload Enhancements	• Analyze Post Upload Enhancements	**K4**
UNIT V Email Marketing - Content Writing			
5.1	Email Machine –The Strategy	• Outline Email Machine –The Strategy	**K2**
5.2	Email Frequency	• What is Email Frequency?	**K1**
5.3	Why People Don't Buy	• Why People Don't Buy	**K1**
5.4	The Fuel –Value	• Explain The Fuel – Value	**K2**
5.5	Triggers in Email using 4Ps	• Build Triggers in Email using 4Ps	**K3**
5.6	Sequence of Email Triggers	• Indentify Sequence of Email Triggers	**K3**
5.7	Email Example	• What is E mail ?	**K1**
5.7.1	Topic	• Define Topic	**K1**
5.7.2.	Intro	• What is Intro?	**K1**
5.7.3.	Product	• Explain the term Product	**K2**
5.7.4	Secondary Value	• Summarize Secondary Value	**K2**
5.7.5.	Fear	• What is Fear?	**K1**
5.8	Email software and tools	• Apply Email software and tools	**K3**
5.9	Importing Email Lists	• Identify the Importing Email Lists	**K3**
5.10	Planning Email Campaign	• Interpret the Planning Email Campaign	**K2**
5.11	Email Templates and Designs	• Develop Email Templates and Designs	**K3**
5.12	Sending HTML Email Campaigns	• What is HTML Email Campaigns?	**K1**

5.13	Web Forms Lead Importing	• Illustrate the Web Forms Lead Importing	**K2**
5.14	Integrating Landing Page Forms	• Summarize Integrating Landing page forms	**K2**
5.15	Campaign Reports and Insights	• Translate Campaign Reports and Insights	**K2**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**
CO 1	**H**	**H**		**M**	**H**	**H**	**L**	**M**	**L**	**H**	**H**	**M**	**L**
CO 2	**H**			**H**	**H**	**H**			**M**	**H**	**M**	**H**	**M**
CO 3	**M**	**M**		**H**	**H**	**H**	**H**		**M**	**H**	**H**	**M**	
CO 4	**H**	**H**		**H**	**H**					**M**			**H**
CO 5	**H**			**H**	**H**	**M**		**H**		**H**	**M**		
CO 6	**M**	**H**		**H**	**H**	**M**	**M**	**H**	**H**	**H**	**H**	**M**	**L**

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR – Dr. M. Anusuya

SEMESTER VI	CORE XII FINANCIAL MANAGEMENT	COURSECODE: U22CF612
CREDITS: 4		HOURS PER WEK:5

COURSE OUTCOMES

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Examine the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K5	V
6	Evaluate the sources and cost of raising long term finance.	K5	V

Unit I Introduction (18 Hours)

1.1 Meaning of Financial management
1.2 Scope
1.3 Financial Environment
1.4 Time value of Money
    1.4.1. Present Value Techniques
    1.4.2 Future Value Techniques
1.5 Risk and Return
    1.5.1 Portfolio risk
    1.5.2 Capital Asset Pricing Model
1.6 Valuation of Securities
    1.6.1 Value of Equity Shares
    1.6.2 Value of Preference Shares
    1.6.3 Value of Debentures
1.7 Long Term Finance
    1.7.1 Sources of long term Finance
    1.7.2 Raising of long term Finance

Unit II Working capital management (15 Hours)

2.1 Working capital management
    2.1.1 Working capital terminology
    2.1.2 Statement of working capital requirement
2.2 Cash management
    2.2.1 Cash cycle
    2.2.2 Cash budget
2.3 Credit management

2.3.1 Debtors turnover ratio
2.3.2 Creditors turnover ratio
2.3.3 Credit standards
2.3.4 Credit policy

Unit III Cost of Capital (15 Hours)

3.1 Cost of capital meaning
3.1.1 Cost of equity Shares
3.1.2 Cost of Preference shares
3.1.3 Cost of Debentures
3.1.4 Weighted average Cost of Capital
3.2 Capital Budgeting
3.2.1 Pay-back period
3.2.2 Net Present Value
3.2.3 Internal rate of return
3.2.4 Accounting rate of return
3.2.5 Profitability index

Unit IV Leverages (12 Hours)

4.1 Leverages
4.1.1 Operating leverages
4.1.2 Financial leverages
4.1.3 Combined leverages
4.2 Financial planning and Budgeting

Unit V Capital structure and dividend policies (15 Hours)

5.1 Capital structure
5.1.1 Optimal Capital structure
5.1.2 Determining Earning Per share
5.1.3 Value of the firm
5.1.4 Modigliani-Miller Model
5.2 Dividend Policy
5.2.1 Walter's model
5.2.2 Gordon's model

UNIT VI TOPICS FOR SELF-STUDY

S.No.	Topics	Web Links
1	Receivables management	https://www.slideshare.net/nairshruthi/receivable-management-presentation1
2	Asset management and decision making	https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/
3	Credit management policy	https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php
4	Strategic finance	https://www.managementstudyguide.com/strategic-finance.htm

TEXT BOOK

1. Khan M. Y & Jain P. K (2018), Financial Management Text Problems and Cases(7th ed.). Chennai, Tata McGraw-Hill Education.

BOOKS FOR REFERENCE

1. Prasanna Chandra (2019), Financial Management Theory & Practice (10th ed.). Chennai, Tata McGraw – Hill Education.
2. Pandey, I. M. (2016), Financial Management (11th ed.). Chennai, Vikas Publishing House

WEB LINKS

1. https://www.youtube.com/watch?v=RGzf7ggIObw
2. https://www.youtube.com/watch?v=eMN_zEYg3pM
3. https://www.youtube.com/watch?v=_4i0jNDzCOE

Theory 20% (Part A); Problem 80% (Part B & C)

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Financial management– Meaning	• Recall the meaning of financial management	**K1**
1.2	Scope	• List out the scope of financial management • Explain the scope of financial management	**K2**
1.3	Financial Environment	• List components of Financial Environment • Summarize the concept of financial environment	**K2**
1.4	Time value of Money – Concept	• Name the techniques time value of money • Explain the various techniques of time value of money	**K2**
1.4.1	Present Value Techniques	• Tell about the meaning of Present Value • Relate the present value techniques with future value techniques • Solve the problem of Present Value Techniques	**K3**
1.4.2	Future Value Techniques	• Identify the meaning of future value • Analyze the future value techniques with present value	**K4**

		techniques • Solve the problem of future value techniques	
1.5	Risk and Return – Concept	• Recall the meaning of risk and return • Explain the concept of risk and return	**K2**
1.5.1	Portfolio risk	• Recall the meaning of portfolio risk • Name type of portfolio risk	**K1**
1.5.2	Capital Asset Pricing Model (CAPM)	• Tell about the CAPM • Summarize the assumption of CAPM • Apply the CAPM concept	**K3**
1.6	Valuation of Securities– Concept	• List out the types securities • Explain the concept of securities	**K2**
1.6.1	Value of Equity Shares	• Recall the meaning of equity shares • Explain the concept and calculation of equity shares • Apply the equity shares concept	**K3**
1.6.2	Value of Preference Shares	• Recall the meaning of preference shares • Explain the concept and calculation of preference shares • Apply the preference shares concept	**K3**
1.6.3	Value of Debentures	• Recall the meaning of debentures • Explain the concept and calculation of debentures • Apply the debentures concept	**K3**
1.7	Long Term Finance – Concept	• Tell about the meaning of long term finance • Explain the concept of long term finance	**K2**
1.7.1	Sources of long term finance	• Classify the sources of long term finance • Name the sources of long term finance	**K2**
1.7.2	Raising of long term Finance	• Summarize the various way to raising of long term finance	**K2**
UNIT II WORKING CAPITAL MANAGEMENT			
2.1	Working capital management-Meaning	• Recall the meaning of working capital management	**K1**

2.1.1	Working capital terminology	• Tell about the meaning working capital • Summarize the working capital terminology	**K2**
2.1.2	Statement of working capital requirement	• List the components of working capital requirement • Estimate the working capital requirement	**K5**
2.2	Cash management– Concept	• Recall the meaning cash management • Explain the concept cash management	**K2**
2.2.1	Cash cycle	• Tell about the cash cycle • Explain the concept of cash cycle • Apply the cash cycle concept	**K3**
2.2.2	Cash budget	• Tell about the cash budget • Explain the concept of cash budget • Apply the cash budget concept	**K3**
2.3	Credit management– Concept	• Recall the meaning of credit management • Explain the concept of credit management	**K2**
2.3.1	Debtors turnover ratio	• Recall the meaning of debtors turnover • Explain the concept of debtors turnover ratio • Solve the problem of debtors turnover ratio	**K3**
2.3.2	Creditors turnover ratio	• Recall the meaning of credit turnover • Explain the concept of credit turnover ratio • Solve the problem of credit turnover ratio	**K3**
2.3.3	Credit standards	• Tell about meaning of credit standards • Outline about the concept credit standards	**K2**
2.3.4	Credit policy	• List elements of a credit policy • Outline about the credit policy	**K2**
UNIT III COST OF CAPITAL			
3.1	Cost of capital– Meaning	• Recall the meaning of cost of capital	**K1**
3.1.1	Cost of equity Shares	• List the various ways to measure the cost of equity	**K3**

		shares • Explain the concept of cost of equity Shares • Apply the cost of equity shares concept	
3.1.2	Cost of Preference shares	• Recall the meaning of cost of preference shares • Explain the concept of cost of preference shares • Apply cost of preference shares concept	**K3**
3.1.3	Cost of Debentures	• Name the types of debentures • Explain the concept of cost of debentures • Apply the cost of debentures concept	**K3**
3.1.4	Weighted average Cost of Capital	• Name the methods to calculate the weighted average cost of capital • Summarize the concept of weighted average cost of capital • Apply the weighted average cost of capital concept	**K3**
3.2	Capital Budgeting – Concept	• Recall the meaning of capital budgeting • Explain the concept of capital budgeting	**K2**
3.2.1	Payback period	• Recall the concept of payback period • Explain the usage of payback period • Make use of payback period method	**K3**
3.2.2	Net Present Value	• Recall the concept of net present value • Examine the usage of net present value • Make use of net present value method	**K4**
3.2.3	Internal rate of return	• Recall the concept of internal rate of return • Examine the usage of internal rate of return • Make use of internal rate of return method	**K4**
3.2.4	Accounting rate of return	• Tell about the concept of accounting rate of return • Explain the usage of accounting	**K3**

		rate of return • Make use of accounting rate of return method	
3.2.5	Profitability index	• Recall the concept of profitability index • Explain the usage of profitability index • Make use of profitability index method	**K3**
UNIT IV LEVERAGES			
4.1	Leverages– Meaning	• Definition of leverages	**K2**
4.1.1	Operating leverages	• Recall the meaning of operation leverages • Inspect the concept of operation leverages • Solve the problem of operating leverages	**K4**
4.1.2	Financial leverages	• Show the meaning of financial leverages • Inspect the concept of financial leverages • Solve the problem of financial leverages	**K4**
4.1.3	Combined leverages	• Recall the meaning of combined leverages • Explain the concept of combined leverages • Solve the problem of combined leverages	**K3**
4.2	Financial planning and Budgeting – Concept	• List the objectives of financial planning • Relate financial planning and budgeting	**K2**
UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES			
5.1	Capital structure– Concept	• Name the capital structure theories • Summarize the capital structure • Evaluate capital structure of an organization	**K5**
5.1.1	Optimal Capital structure	• Tell the essentials of optimal Capital structure • Summarize features of an appropriate capital structure	**K2**
5.1.2	Determining Earning Per share	• Recall the meaning of earning per share • Explain concept of earning per	**K3**

		share • Apply the earning per share method concept	
5.1.3	Value of the firm	• Explain the concept of value of the firm • Estimate the value of the firm	**K5**
5.1.4	Modigliani-Miller Model	• Recall the meaning of Modigliani-Miller Model • Explain the concept of Modigliani-Miller Model • Apply the Modigliani-Miller Model	**K3**
5.2	Dividend Policy– Concept	• Tell about the concept of dividend policy	**K2**
5.2.1	Walter's model	• Recall the meaning of Walter's model • Explain the concept of Walter's Model • Make use of Walter's Model	**K3**
5.2.2	Gordon's model	• Recall the meaning of Gordon's model • Explain the concept of Gordon's Model • Make use of Gordon's Model	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L – Low **M – Moderate** **H – High**

	PO1	PO2	PO3	PO4	P05	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**-**	**-**	**L**	**-**	**M**	**-**	**M**	**-**	**H**	**H**	**M**	**M**
CO2	**H**	**H**	**-**	**M**	**-**	**H**	**M**	**M**	**-**	**M**	**M**	**H**	**M**
CO3	**H**	**H**	**-**	**M**	**-**	**-**	**-**	**M**	**H**	**H**	**L**	**H**	**M**
CO4	**H**	**-**	**H**	**M**	**-**	**H**	**M**	**M**	**-**	**H**	**M**	**L**	**L**
CO5	**H**	**H**	**-**	**H**	**H**	**H**	**M**	**M**	**-**	**H**	**H**	**H**	**M**
CO6	**H**	**H**	**H**	**H**	**-**	**H**	**-**	**M**	**-**	**M**	**H**	**H**	**M**

COURSE ASSESSMENT METHODS

Direct

7. Continuous Assessment Test I,II 8. Open book test; Assignment; Seminar; Group Presentation 9. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - MRS. A.MUTHUMEENA

SEMESTER VI	**CORE XIII**	**COURSE CODE: U22CFP13**
CREDITS: 4	**TALLYPRIME**	**HOURS PER WEEK: 5**

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

Unit I Introduction to Tally (10Hours)

1.1 Basic concept of Tally
1.2 Architecture and customization of Tally
1.3 F11 features of Tally
1.4 F12 configuration of Tally
1.5 Tally installation and working in Educational mode
1.6 Short cut keys

Unit II Ledger creation and Accounting Voucher Entries (17 Hours)

2.1 Ledger creation
- 2.1.1 Creation of company
- 2.1.2 Group creation
- 2.1.3 Ledger creation
- 2.1.4 Altering and deleting company, group and ledger Accounts

2.2 Accounting voucher Entries

2.2.1 Receipts voucher
2.2.2 Payment voucher
2.2.3 Purchase voucher
2.2.4 Sales voucher
2.2.5 Contra voucher
2.2.6 Credit and Debit notes
2.2.8 Journal voucher
2.2.9 Altering and deleting voucher

Unit III Inventory and Voucher entries (15Hours)

3.1 Creation of Inventory
3.1.1 Configuration and features of stock items
3.1.2 Create stock item
3.1.3 Create units of measurement
3.1.4 Create stock group
3.1.5 Create stock category
3.1.6 Create Godown
3.2 Creation of inventory vouchers (without tracking no)
3.2.1 Create receipt note
3.2.2 Create delivery note
3.2.3 Create Rejection in
3.2.4 Create Rejection out
3.2.5 Stock Journal
3.2.6 Physical stock

Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management (15Hours)

4.1 Introduction of Receivable and payable management
4.1.1 Activation of maintaining Bill-Wise details
4.1.2 New Reference
4.1.3 Against Reference
4.1.4 Advance Reference
4.1.5 On Account
4.1.6 Credit Period
4.2 Cost/Profit Centre's creation
4.2.1 Activation of Cost Centre and and Cost categories
4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
4.2.3 Cost Centre report
4.2.4 Category Summary
4.2.5 Cost Centre break-up

Unit V Goods and Services Tax (18 Hours)

5.1 Introduction and Enabling GST in Tally
5.2 Recording GST transactions
5.3 Accounting intrastate Supply of Goods and Services
5.4 Accounting interstate Supply of Goods and Services
5.5 Purchase and Sales Returns of Goods and Services
5.6 Input Tax Credit
5.7 GSTR – 1
5.8 GSTR – 2
5.9 GSTR – 3B
5.10 GSTR – 4 and E-Way Bill Report

UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Invoicing experience with Tally Prime	https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/
2.	Analysing Business Reports with Tally Prime	https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/
3.	Movement Analysis in TALLY	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.
4.	**Multi Account Printing**	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm

TEXT BOOK

Tally Solution Material

BOOK FOR REFERENCE

Genises Tally Academy Material

WEB LINKS

1. https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne
2. http://www.tallysolutions.com

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I	**INTRODUCTION TO TALLY**		
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally 1.1.2 Architecture and customization of Tally 1.1.3 F11 features of Tally 1.1.4 F12 configuration of Tally 1.1.5 Tally installation and working in Educational mode 1.1.6 Short cut keys	• Recall the basic concepts in Tally. • Explain the architecture and customisation in Tally. • Explain the features of Tally • Explain the Configuration of Tally • Explain the Tally Installation Procedure • Explain the Short cut keys	**K6**
UNIT II	**LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES**		
2.1	Ledger creation 2.1.1 Creation of Company, 2.1.2 Group Creation 2.1.3 Ledger Creation 1.1.4 Altering and Deleting of Company, Group and Ledger	• Create a Company • Create a Group • Create a Ledger and Altering and Deleting of company Group and Ledger	**K6**
2.2	Accounting Voucher Entries 2.2.1 Receipts voucher 2.2.2 Payment voucher 2.2.3 Purchase voucher 2.2.4 Sales voucher 2.2.5 Contra voucher	• Create the various Vouchers in Accounting. • Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher • Create Credit note and Debit note	**K6**

	2.2.6 Credit and Debit notes 2.2.8 Journal voucher 2.2.9 Altering and deleting voucher	• Apply the function key to Altering and Deleting voucher.	
UNIT III	**INVENTORY AND VOUCHER ENTRIES**		
3.1	Creation of Inventory 3.1.1 Configuration and features of stock items 3.1.2 Create stock item 3.1.3 Create units of measurement 3.1.4 Create stock group 3.1.5 Create stock category 3.1.6 Create Godown	• Explain the Configuration and features of stock items • Create stock items • Create unit of measurement • Create stock group • Create stock category and Godown	**K6**
3.2	Creation of inventory vouchers (without tracking no) 3.2.1 Create receipt note 3.2.2 Create delivery note 3.2.3 Create Rejection in 3.2.4 Create Rejection out 3.2.5 Stock Journal 3.2.6 Physical stock	• Create receipt note and delivery note • Create Rejection in and Rejection out • Create Stock Journal and Physical stock	**K6**
UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT			
4.1	Introduction of Receivable and payable management 4.1.1 Activation of maintaining Bill-Wise details 4.1.2 New	• Indicate the procedure for activation and maintain Bill-wise details • Create the New Reference and	**K6**

	Reference 4.1.3 Against Reference 4.1.4 Advance Reference 4.1.5 On Account 4.1.6 Credit Period	Against Reference • Create the Advance Reference and Credit Period	
4.2	Cost/Profit Centre's creation 4.2.1 Activation of Cost Centre and and Cost categories 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions 4.2.3 Cost Centre report 4.2.4 Category Summary 4.2.5 Cost Centre break-up	• Explain the activation of cost centre and Cost categories • Create Cost Centre and Cost Categories • Prepare Cost Centre report • Prepare Category Summary • Create Cost Centre break –up	**K6**
UNIT V GOODS AND SERVICES TAX			
5.1	5.1 Introduction and Enabling GST in Tally 5.2 Recording GST transactions 5.3 Accounting intrastate Supply of Goods and Services 5.4 Accounting interstate Supply of Goods and Services 5.5 Purchase and Sales Returns of Goods and Services 5.6 Input Tax Credit 5.7 GSTR – 1 5.8 GSTR – 2 5.9 GSTR – 3B 5.10 GSTR – 4 and E-Way Bill Report	• Explain the GST and Enabling GST in Tally • Recording GST transaction • Create intrastate Supply of Goods and services • Create interstate Supply of Goods and Services • Create purchase and sales return of Good and Services • Create input tax Credit • Prepare GSTR-1 report • Prepare GSTR-2 report • Prepare GSTR-3B report • Prepare GSTR-4	**K6**

		and E-way bill report.	

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	M	H	M	M	-	M	H	M	H
CO2	H	M	M	M	M	H	H	-	M	M	M	H	H
CO3	H	M	M	M	H	M	H	M	M	H	H	M	-
CO4	H	M	-	H	H	-	M	H	-	H	M	H	M
CO5	H	-	H	H	-	H	M	-	H	M	M	H	-
CO6	M	H	H	H	M	H	M	H	M	H	M	M	H

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR: Dr R. Sutha

SEMESTER VI	**ELECTIVE III**	**COURSE CODE:U22CF6:3**
CREDITS: 4	**ALGORITHMIC TRADING**	**HOURS PER WEEK: 5**

COURSE OUTCOMES

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the different Trading Methodologies	K2	I
2	Analyze the Trends in Algorithmic Trading	K4	I
3	Differentiate Execution Trading Strategies and New based Trading Strategies	K4	II
4	Develop the system Architecture	K6	III
5	Summarize Risk Management in Algorithmic	K2	IV
6	Examine Auditing Process and Requirements	K4	V

Unit I Introduction to Algorithmic Trading (15 Hours)

1.1.Introduction to Algorithmic Trading

1.2.Evolution of Algorithmic Trading

1.3. What is Algorithmic Trading?

1.4.Different Trading Methodologies

1.5. Trends in Algorithmic Trading:

1.5.1. Global

1.5.2. India

1.6. Benefits of Algorithmic Trading.

Unit II Order Types and Trading Strategies (18 Hours)

2.1. Order Types

2.2 Different Order Types

2.3 Execution Trading Strategies

2.4. Calendar Spread

2.5. Cash Future Arbitrage Strategy

2.6. Index Arbitrage

2.7. Pair Trading

2.8. News Based Trading Strategies

2.9. Conversion- Reversal

Unit III Algorithmic Trading: System Architecture (15 Hours)

3.1. Algorithmic Trading:

3.1.1 System Architecture

3.2. Market Data

3.3. CEP Engine

3.4. Order Routing / Order Manager

3.5. Collocation

3.6. Smart Order Routing (SOR)

3.7. Connectivity Options

Unit IV Risk Management in Algorithmic Trading (10 Hours)

4.1. Risk management in Algorithmic Trading

4.2. Different Stages involved in Risk Management

4.3. Risk Management Specific to High Frequency and Algorithmic Trading

Unit V Audit and Compliance Process (17 Hours)

5.1. Audit and Compliance process

5.2. International Organization of Securities Commissions

5.3. Auditing Process and Requirements (As defined by NSE for member-broker)

5.4. SEBI Recommendations on Algorithmic Trading

5.5. Software Testing and Empanelment

5.6. Exchange Audits

5.7. Technology and System Audit

5.8. Compliance Requirements

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Algorithmic Trading - Overview	https://corporatefinanceinstitute.com
2	Trading Strategies for Indian Markets	https://www.nseindia.com
3	Risk Management Strategy for Algorithmic Trading	https://haohanwang.medium.com
4	Compliance Audit Procedure	https://www.easyllama.com

TEXT BOOK

1. Algorithmic Trading: winning Strategies and Their Rationale-EmieChan(John Willey & Sons), 28-May-2013.

BOOKS FOR REFERENCE

1. Algorithmic Trading & DMA-Barry Johnson (4Myeloma Press), 1-October-2009.
2. Algorithmic Trading – Jeffrey M. Bacidore (Packt Publishing Limited; 2nd Edition (31-July-2020).

WEB LINKS

1. https://www.investopedia.com/articles/active-trading/101014/basics-algorithmic-trading-concepts-and-examples.asp

2. https://en.wikipedia.org/wiki/Algorithmic_trading
https://www.udemy.com/course/learn-algorithmic-trading-in-one-day/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Introduction to Algorithmic Trading			
1.1	Introduction to Algorithmic Trading	• Explain Algorithmic Trading	**K2**
1.2	Evolution of Algorithmic Trading	• Outline the Evolution of Algorithmic Trading	**K2**
1.3	What is Algorithmic Trading?	• What is Algorithmic Trading?	**K1**
1.4	Different Trading Methodologies	• Classify the different Trading Methodologies	**K4**
1.5	Trends in Algorithmic Trading	• Categorize the Trends in Algorithmic Trading	**K4**
1.6	Benefits of Algorithmic Trading.	• Summarize the Benefits of Algorithmic Trading.	**K2**
UNIT II Order Types and Trading Strategies			
2.1	Order Types	• What is Order	**K1**
2.2	Different Order Types	• Explain the different types of Order	**K2**
2.3	Execution Trading Strategies	• Summarize the Execution Trading Strategies	**K2**
2.4	Calendar Spread	• Relate Calendar Spread	**K1**

2.5	Cash Future Arbitrage Strategy	• Examine the Cash Future Arbitrage Strategy	**K4**
2.6	Index Arbitrage	• Identify the Index Arbitrage	**K3**
2.7	Pair Trading	• Examine the Pair Trading	**K4**
2.8	News Based Trading Strategies	• Classify the News Based Trading Strategies	**K4**
2.9	Conversion- Reversal	• Identify the Conversion-Reversal	**K3**
UNIT III Algorithmic Trading: System Architecture			
3.1	Algorithmic Trading:	• Summarize the Algorithmic Trading	**K2**
3.1.1	System Architecture	• Develop the System Architecture	**K6**
3.2	Market Data	• Classify the Market Data	**K4**
3.3	CEP Engine	• What is CEP Engine?	**K1**
3.4	Order Routing / Order Manager	• Explain the Order Routing / Order Manager	**K2**
3.5	Colocation	• Outline the Colocation	**K2**
3.6	Smart Order Routing (SOR)	• Determine the Smart Order Routing (SOR)	**K5**
3.7	Connectivity Options	• Classify the Connectivity Options	**K4**
UNIT IV Risk Management in Algorithmic Trading			

4.1	Risk management in Algorithmic Trading	• Explain the Risk management in Algorithmic Trading	**K2**
4.2	Different Stages involved in Risk Management	• Classify the Different Stages involved in Risk Management	**K2**
4.3	Risk Management Specific to High Frequency and Algorithmic Trading	• Demonstrate Risk Management Specific to High Frequency and Algorithmic Trading	**K2**
UNIT V Audit and Compliance Process			
5.1	Audit and Compliance process	• Classify Audit and Compliance process	**K4**
5.2	International Organization of Securities Commissions	• Identify the International Organization of Securities Commissions	**K3**
5.3	Auditing Process and Requirements (As defined by NSE for member-broker)	• Summarize the Auditing Process and Requirements (As defined by NSE for member-broker)	**K2**
5.4	SEBI Recommendations on Algorithmic Trading	• Explain the SEBI Recommendations on Algorithmic Trading	**K2**
5.5	Software Testing and Empanelment	• Analyze the Software Testing and	**K4**
5.6	Exchange Audits	• What is Exchange	**K1**
5.7	Technology and System Audit	• Classify the Technology and System Audit	**K4**

5.8	Compliance Requirements	• Identify the Compliance Requirements	**K3**

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**H**	**L**	**M**	**H**	**H**	**H**	**M**	**M**	**H**	**H**	**M**	**M**
CO2	**H**			**H**	**H**	**H**	**H**		**H**	**H**	**H**		**H**
CO3	**H**	**M**		**M**	**M**	**M**	**M**	**H**		**M**	**H**	**M**	
CO4	**M**	**M**		**H**	**L**			**H**	**M**	**M**	**H**	**H**	**M**
CO5	**H**			**M**	**M**	**H**	**M**		**L**	**H**	**H**		**L**
CO6	**M**	**H**		**H**	**H**	**M**	**L**	**M**		**H**	**H**	**M**	

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR: A. Nantha kumar

SEMESTER VI	**ELECTIVE III**	**COURSE CODE: U22CF6:A**
CREDITS: 4	**ENTREPRENEURIAL DEVELOPMENT**	**HOURS PER WEEK:5**

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	**K2**	**I**
2	Identify and define the opportunities and principles of viability of new business start-up.	**K2**	**II**
3	Describe the need in supporting and financing to entrepreneurs	**K2**	**III**

4	Apply the principles of new venture financing and growth financing for businesses.	**K3**	**III**
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	**K2**	**IV**
6	Analyse the development of entrepreneurial ventures.	**K4**	**V**

UNIT I INTRODUCTION (15Hours)

1.1. Definition
1.2. Concept
1.3. Characteristics
1.4. Functions
1.5. Difference between
  1.5.1. Entrepreneur and Enterprise
  1.5.2. Entrepreneur and Manager
  1.5.3. Entrepreneur and Intrapreneurs
1.6. Types of Entrepreneurs
1.7. Theories
1.8. Behavioural Patterns of Entrepreneurs
  1.8.1. Factors Affecting Entrepreneurship growth
  1.8.2. Entrepreneurial Motivation and Competencies
  1.8.3. Entrepreneurship Development Programmes
1.9. New generations of entrepreneurship
  1.9.1.Social Entrepreneurship
  1.9.2.Entrepreneurship
  1.9.3. Ecopreneur
  1.9.4. Self Help Groups
  1.9.5. Health Entrepreneurship
  1.9.6. Tourism Entrepreneurship
  1.9.7. Women Entrepreneurship
1.10. Barriers to Entrepreneurship

UNIT II START –UPS (15Hours)

2.1. Establishing Entrepreneurial System
2.2. Forms of Business Ownership
2.3. Industrial Park (Meaning, features& examples)
2.4. Special Economic Zone (Meaning, features & examples)
2.5. Business Modelling
  2.5.1. Meaning, Need and Nature of Business Modelling
  2.5.2. Relationship between Business Model & Business Plan
  2.5.3. Market Research
2.6. Identifying, Selecting a Good Business Opportunity

2.6.1. Mullins 7-Domain Framework
2.6.2. Scouting for Business Ideas- Various sources
2.6.3. Generation Business Ideas- Various tools
2.7. Formulation of Business Plan
2.8. Project Appraisal

UNIT III SUPPORT (15Hours)

3.1. Financing to Enterprise
3.2. Institutional Finance and Support to Entrepreneurs
3.3. Angel Investing
3.4. Venture Finance
3.5. Managing Cash Flow
3.6. Tax Benefits to MSME

UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME) (15Hours)

4.1. Introduction
4.2. Meaning
4.3. MSME Act Small Scale Industries
4.4. Support and Benefits is provided by the Ministry in MSME Sector
4.4.1.Support provided by the Ministry for Training
4.4.2. Support provided by the Ministry for Manufacturing
4.4.3. Support provided by the Ministry for Production & Design
4.4.4. Support provided by the Ministry aid in improving Quality control and technology
4.4.5.Support provided by the Ministry aid in loan and borrowings
4.4.6.Benefits provided by the Ministry of MSME provide to MSMEs
4.5. Modernisation assistance to small scale unit
4.6.Export oriented units
4.6.1 Incentives and facilities to exports entrepreneurs
4.6.2.Export oriented zone
4.6.3.Export-Import Bank of India

UNIT V DEVELOPMENT (15Hours)

5.1. Intellectual Property Rights
5.2. Sickness in Small Enterprises
5.3. E-Commerce and Small Enterprises
5.4. Franchising
5.5. Social Responsibility of Business

UNIT VI -TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links

1.	Trends in the Indian Entrepreneurship sector for 2020	https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurhsip-in-india/
4.	Social Entrepreneurship in India: Recent Trends and Change	https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/

TEXT BOOKS

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

2. C. B. Gupta and Srinivasan (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCE

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.

2. Dr.Maturi Balakrishna Rao and Dr.TalluriSreekrishna (2018), Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh.

3. Dr. Namita Kumari (2014), Women Entrepreneurship in India: Understanding the role of NGOs, Notion Press, Chennai.

4. Francis Cherunilam (2015), International Marketing, Himalaya Publishing House Pvt. Ltd., Mumbai.

5.Vasant Desai (2016), The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.

1. John Mullins (2018), The New Business Road Test, Financial Times Prentice Hall, US.

WEB LINKS

1. https://msme.gov.in/faq
2. https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html
3. https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and- managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html

4. https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference- on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	LearningOutcomes	Blooms Taxonomic Level of Transaction
		UNIT I INTRODUCTION	
1.1.	Definition	• Define the term entrepreneurship	**KI**
1.2.	Concept	• Recall the concept of an entrepreneur	**KI**
1.3.	Characteristics	• Describe the characteristics/features of an entrepreneur	**K2**
1.4.	Functions	• Illustrate the functional roles of an entrepreneurs	**K2**
1.5.1	Entrepreneur and Enterprise	• Compare Entrepreneur and Enterprise	**K2**
1.5.2.	Entrepreneur and Manager	• Contrast Entrepreneur & Manager	**K2**
1.5.3.	Entrepreneur and Intrapreneurs	• Compare Entrepreneur and Intrapreneurs	**K2**
1.6.	Types of Entrepreneurs	• Classify the various types of entrepreneur	**K2**
1.7.	Theories	• Explain the theories	**K2**
1.8.	Behavioral Patterns of Entrepreneurs	• Explain the behavioral pattern of an entrepreneur	**K2**
1.8.1.	Factors Affecting Entrepreneurship growth	• Describe the factors affecting entrepreneurship growth	**K2**
1.8.2.			**K2**

	Entrepreneurial Motivation and Competencies	• Explain entrepreneurial motivation and Competencies	
1.8.3.	Entrepreneurship Development programs	• Demonstrate Entrepreneurship Development Programs	**K2**
1.9.	New generations of ntrepreneurship	• Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes	**K2**
1.9.1.	Social Entrepreneurship	• Explain Social Entrepreneurship	**K2**
1.9.2.	Edupreneurship	• State the meaning of Edupreneurship	**KI**
1.9.3.	Ecopreneur	• Define Ecopreneur	**K1**
1.9.4.	Self Help Groups	• Explain Self Help Groups	**K2**
1.9.5.	Health Entrepreneurship	• Identify the Health Entrepreneurship	**K2**
1.9.6	Tourism Entrepreneurship	• Describe the tourism Entrepreneurship	**K2**
1.9.7.	Women Entrepreneurship	• Summarize the Women Entrepreneurship	**K2**
1.10	Barriers to Entrepreneurship	• Classify the barriers to Entrepreneurship	**K2**
UNIT II START UPS			
2.1.	Establishing Entrepreneurial System	• Identifying a business, idea and process	**K2**
2.2.	Forms of Business Ownership	• Explain the various types of business ownership • Identify an appropriate form of ownership structure	**K2**
2.3.	Industrial Park (Meaning, features &	• Outline the concept and meaning	**K2**

	examples)	• Describe Industrial Park features • Illustrate examples	
2.4.	Special Economic Zone (Meaning, features & examples)	• State the concept and meaning of SEZ • Describe the features of Special Economic Zone	**K2**
2.5.	Business Modelling	• Discuss the concept "Business Modeling"	**K2**
2.5.1.	Meaning, Need and Nature of Business Modelling	• Explain the meaning, need and nature of business modelling	**K2**
2.5.2.	Relationship between Business Model & Business Plan	• Compare and contrast the relationship between Business Model & Business Plan	**K2**
2.5.3.	Market Research	• Explain about Market Research	**K2**
2.6.	Identifying, Selecting a Good Business Opportunity	• Explain the need for Identifying, Selecting a Good Business Opportunity • Describe the steps in setting up a new business and how to identify the new opportunities?	**K2**
2.6.1.	Mullins 7-Domain Framework	• Explain about the Mullins 7-Domain Frame work theory. • Relate theory where the entrepreneurs use the theory in starting a new business	**K2**
2.6.2.	Scouting for Business Ideas	• Identify new business ideas	**K2**
2.6.3.	Generation Business Ideas- Various tools	• Relate the new Generation Business Ideas	**K2**
2.7.	Formation of Business Plan	• Describe about the formulation of the business plan.	**K2**
2.8.	Project Appraisal	• Illustrate project appraisal	**K2**

UNIT III SUPPORT			
3.1.	Financing to Enterprise	• Describe the sources of finance • Explain capital structure, capitalization, Term loans and venture capital	**K2**
3.2.	Institutional Finance and Support to Entrepreneurs	• Explain the need for Institutional Finance and Support to Entrepreneurs • State the workings of Institutional Finance and Support to Entrepreneurs	**K2**
3.3.	Angel Investing	• Explain the concept and the need for opting into Angel Investing	**K2**
3.4.	Venture Finance	• Explain the need for venture finance • State how Venture Finance provides to the entrepreneurs • Apply the principles of new venture financing and growth financing for business	**K3**
3.5.	Managing Cash Flow	• Explain the requirements of Managing Cash Flow • State the importance of Managing Cash Flow	**K2**
3.6.	Tax Benefits to MSME	• Explain justification behind tax benefits and its tax concessions	**K2**
UNIT IVMICRO, SMALL AND MEDIUM ENTERPRISES(MSME)			
4.1.	Introduction	• Describe the concepts and new changes	**K1**
4.2	Meaning	• Recall the meaning of MSME	**KI**
4.3.	MSME Act Small Scale Industries	• Describe the MSME Act	**K2**
4.4.	Support and Benefits provided by the Ministry in MSME Sector	• Summarize the benefits and support given by the Ministry in MSME	**K2**
4.4.1.	Support provided by the Ministry for training	• Explain the support provided by the ministry for training	**K2**

4.4.2.	Support provided by the Ministry for Manufacturing	• Explain support available to improve manufacturing competences • State Support provided by the Ministry for energy Conservation in manufacturing process	**K2**
4.4.3.	Support provided by the Ministry for Production & Design	• Illustrate the support provided by the Ministry to improve design and quality of production	**K2**
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	• Describe the needed improvement in quality • Illustrate the support provided by the Ministry the latest Quality Management Standards& Quality Technology Tools (QMS & QTT)	**K2**
4.4.5.	Support provided by the Ministry aid in loan and borrowings	• Illustrate the application of loan, status of borrowing • Explain the specialized banks for lending banks and other Institutions of funding • Discuss assets required for borrowing	**K2**
4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	• Summarize the benefits provided by the ministry of MSME to MSMEs	**K2**
4.5.	Modernisation assistance to small scale unit	• Explain the support provided by the ministry in international events	**K2**
4.6.	Export oriented units	• Explain the need for Export oriented units	**K2**
4.6.1.	Incentives and facilities to exports entrepreneurs	• Illustrate the facilities and incentives available to export entrepreneurs	**K2**
4.6.2.	Export oriented zone	• Define Export oriented zone	**K1**

4.6.3.	Export-Import Bank of India	• Explain about the EXIM -Bank finance ability and workings to support projects	**K2**
UNIT V DEVELOPMENT			
5.1.	Intellectual Property Rights (IPR)	• Describe the IPR • Explain the advantages of IPR for MSME • State IPR benefits	**K2**
5.2.	Sickness in Small Enterprises	• Describe the process of industry sickness • Summarize the signs and symptoms of industrial sickness and government polices to revive and curb sickness.	**K2**
5.3.	E-Commerce and Small Enterprises	• Explain the need for E-Commerce • Describe E Commerce suitability for small enterprise	**K2**
5.4.	Franchising	• Explain franchising	**K2**
5.5.	Social Responsibility of Business	• Analyze the need for SRB and importance	**K4**

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	**H**	**H**	**M**	**M**	**-**	**H**	**H**	**H**	**M**	**H**	**H**	**-**	**M**
CO2	**H**	**H**	**M**	**M**	**L**	**H**	**H**	**L**	**-**	**H**	**H**	**-**	**M**
CO3	**M**	**H**	**M**	**M**	**-**	**M**	**M**	**-**	**-**	**M**	**M**	**-**	**M**
CO4	**M**	**M**	**H**	**-**	**-**	**M**	**H**	**-**	**-**	**H**	**M**	**M**	**H**
CO5	**H**	**H**	**L**	**L**	**-**	**H**	**M**	**-**	**-**	**H**	**M**	**-**	**M**
CO6	**M**	**M**	**H**	**M**	**-**	**M**	**-**	**H**	**H**	**H**	**H**	**M**	**-**

COURSE ASSESSMENT METHODS

Direct
1. Continuous Assessment Test I, II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

COURSE COORDINATOR - DR. V. PALANIKUMAR