

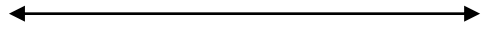
**B.Com.  
(FINANCIAL TECHNOLOGY)**

**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.

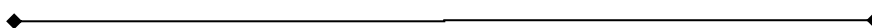


## **PROGRAMME OUTCOMES**

### **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

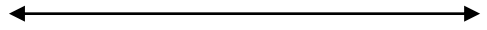
### B. COM (FINANCIAL TECHNOLOGY)

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	PS O1	PS O2	PS O3	PS O4
1	Financial Accounting -I	U22CF101	H	H	H	H	H	H	H	H	H	H	H	H	H
2	Financial Markets- Introduction	U22CF1Y1	H	H	H	H	H	H	H	H	H	H	H	H	H
3	Banking Theory Law and Practices	U22CF1Y2	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

**B. Com (Financial Technology)**



	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

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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	<b>Elective III</b>	Algorithmic Trading/ Entrepreneurial Development





**B. Com (Financial Technology)**

	<b>V</b>	Extension Activities	NSS, NCC, Rotaract, Leo Club, etc.,	U16ETA41	--	I	--	--	--
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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	--	I	--	--	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





- 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**

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

**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
<b>UNIT 1 INTRODUCTION TO ACCOUNTING</b>			
1.1	Accounting concepts	<ul style="list-style-type: none"><li>• Recall the meaning of accounting concepts</li></ul>	<b>K1</b>
1.2	Journal entries	<ul style="list-style-type: none"><li>• Explain the procedures to journalise the transactions.</li></ul>	<b>K2</b>
1.3	Ledger	<ul style="list-style-type: none"><li>• Apply the knowledge in creating Ledger Accounts</li></ul>	<b>K3</b>
1.4	Trial balance	<ul style="list-style-type: none"><li>• Discuss the purposes of Trial Balance</li><li>• Prepare the Trial Balance</li></ul>	<b>K3</b>
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"><li>• Prepare Manufacturing Account</li><li>• Prepare Trading Account</li><li>• Apply the Balance sheet</li></ul>	<b>K3</b>



<b>UNIT II</b>		<b>DEPRECIATION</b>	
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> <li>• Definition of depreciation</li> </ul>	<b>K1</b>
2.2	Causes of depreciation	<ul style="list-style-type: none"> <li>• Identify the various causes of depreciation.</li> </ul>	<b>K2</b>
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> <li>• Outline the various factors affecting the amount of depreciation</li> </ul>	<b>K2</b>
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> <li>• Summarize the methods of recording depreciation</li> </ul>	<b>K2</b>
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> <li>• Compare depreciation using straight-line and reducing balance methods</li> </ul>	<b>K2</b>
<b>UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS</b>			
3.1	Receipts and payments	<ul style="list-style-type: none"> <li>• Discuss the need for receipts and payment account</li> </ul>	<b>K2</b>
3.2	Income and expenditure method,	<ul style="list-style-type: none"> <li>• Describe the purpose of income and expenditure account</li> </ul>	<b>K2</b>
3.3	Balance sheet	<ul style="list-style-type: none"> <li>• Prepare balance sheet using the given information</li> </ul>	<b>K6</b>
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> <li>• Apply the procedures in preparation of receipt and payment account and income and expenditure account</li> </ul>	<b>K3</b>
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> <li>• Formulate the opening and closing balance from income and expenditure account and receipts and payments</li> </ul>	<b>K6</b>
<b>UNIT IV BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)</b>			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> <li>• Explain the concepts of Bill of Exchange</li> <li>• Discuss the methods of handling of Bill of Exchange</li> </ul>	<b>K2</b>
4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> <li>• Record the transactions of bill in the books of</li> </ul>	<b>K5</b>

		different parties	
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> <li>• Prepare Bank Reconciliation statement</li> <li>• Explain the situations for preparation of Bank Reconciliation statement</li> </ul>	<b>K6</b>
<b>UNIT V SINGLE ENTRY SYSTEM</b>			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> <li>• Differentiate single entry system with double entry system</li> </ul>	<b>K4</b>
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> <li>• Calculate profit using single entry system</li> </ul>	<b>K4</b>
5.3	Methods of preparation	<ul style="list-style-type: none"> <li>• Compute profit/ loss using different method of ascertainment of profit/loss</li> </ul>	<b>K4</b>

### 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

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

COURSE COORDINATOR – Dr. M. ANUSUYA



- 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.N O	TOPICS	WEB-LINKS
1	<b>Securities/ Financial Markets</b>	<a href="https://www.oliveboard.in/blog/financial-markets/">https://www.oliveboard.in/blog/financial-markets/</a>
2	<b>Derivatives</b>	<a href="https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf">https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf</a>
3	<b>Analysis of Financial statements</b>	<a href="https://ncert.nic.in">https://ncert.nic.in</a>
4	<b>Primary market and secondary market</b>	<a href="https://testbook.com">https://testbook.com</a>

**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/S001429219390051B>
- 2. <https://www.mckinsey.com/mgi/our-research/financial-markets>





3. [https://www1.nseindia.com/invest/resources/download/Basics\\_of\\_finmkt.pdf](https://www1.nseindia.com/invest/resources/download/Basics_of_finmkt.pdf)

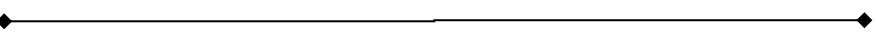
**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit/Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I Markets and Financial Instruments</b>			
1.1	Types of Markets	<ul style="list-style-type: none"> <li>Classify the types of markets</li> </ul>	<b>K2</b>
1.1.1	Equity Debt	<ul style="list-style-type: none"> <li>Explain the equity debt</li> </ul>	<b>K2</b>
1.1.2	Derivatives Commodities	<ul style="list-style-type: none"> <li>Describe the derivatives commodities</li> </ul>	<b>K2</b>
1.2	Meaning and features of private, Public companies	<ul style="list-style-type: none"> <li>Explain the meaning and features of private, Public companies</li> </ul>	<b>K2</b>
1.3	Types of investment avenues.	<ul style="list-style-type: none"> <li>Summarize the types of investment avenues.</li> </ul>	<b>K2</b>
<b>UNIT II Primary Market</b>			
2.1	Initial Public Offer (IPO)	<ul style="list-style-type: none"> <li>Illustrate Initial Public Offer (IPO)</li> </ul>	<b>K3</b>
2.2	Book Building through Online IPO	<ul style="list-style-type: none"> <li>Show book building through online IPO</li> </ul>	<b>K3</b>
2.3	Eligibility to issue securities Pricing of Issues	<ul style="list-style-type: none"> <li>Discover eligibility to issue securities pricing of issues</li> </ul>	<b>K3</b>
2.4	Fixed versus Book Building issues	<ul style="list-style-type: none"> <li>Distinguish fixed versus book building issues</li> </ul>	<b>K3</b>
2.5	Allotment of Shares	<ul style="list-style-type: none"> <li>Explain the allotment</li> </ul>	<b>K2</b>

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		of shares	
2.6	Basis of Allotment	<ul style="list-style-type: none"><li>Discuss the basis of allotment</li></ul>	<b>K2</b>
2.7	Private Placement	<ul style="list-style-type: none"><li>Describe the private placement</li></ul>	<b>K2</b>
<b>UNIT III Secondary Market</b>			
3.1	Role and functions of Securities and Exchange Board of India (SEBI)	<ul style="list-style-type: none"><li>Describe the role and functions of securities and exchange board of India (SEBI)</li></ul>	<b>K2</b>
3.2	Depositories	<ul style="list-style-type: none"><li>Explain Depositories</li></ul>	<b>K2</b>
3.3	Stock exchanges Intermediaries in the Indian stock market Listing Membership	<ul style="list-style-type: none"><li>Analyze the stock exchanges intermediaries in the Indian stock market listing membership</li></ul>	<b>K4</b>
3.4	Trading Clearing and settlement and risk management	<ul style="list-style-type: none"><li>Examine the trading clearing and settlement and risk management</li></ul>	<b>K4</b>
3.5	Investor protection fund (IPF)	<ul style="list-style-type: none"><li>Describe Investor Protection Fund (IPF)</li></ul>	<b>K2</b>
3.6	Do's and Don'ts for investors, Equity and debt investment	<ul style="list-style-type: none"><li>Sketch the do's and don'ts for investors, equity and debt investment</li></ul>	<b>K3</b>
<b>UNIT IV Derivatives</b>			
4.1	Types of derivatives	<ul style="list-style-type: none"><li>Classify the types of derivatives</li></ul>	<b>K2</b>
4.2	Commodity and commodity exchanges	<ul style="list-style-type: none"><li>Analyze Commodity and commodity exchanges</li></ul>	<b>K4</b>
4.3	Commodity versus financial derivatives	<ul style="list-style-type: none"><li>Compare commodity versus financial</li></ul>	<b>K4</b>





		derivatives	
<b>UNIT V Financial Statement Analysis</b>			
5.1	Balance sheet	<ul style="list-style-type: none"> <li>• Explain balance sheet</li> </ul>	<b>K2</b>
5.2	Profit and loss account	<ul style="list-style-type: none"> <li>• Illustrate profit and loss account</li> </ul>	<b>K4</b>
5.3	Stock market related ratios	<ul style="list-style-type: none"> <li>• Appraise the stock market related ratios</li> </ul>	<b>K6</b>
5.4	Simple analysis before investing in the shares	<ul style="list-style-type: none"> <li>• Apply simple analysis before investing in the shares</li> </ul>	<b>K3</b>
5.5	Understanding annual report	<ul style="list-style-type: none"> <li>• Describe the understanding annual report</li> </ul>	<b>K2</b>
5.6	Director's report	<ul style="list-style-type: none"> <li>• Assess the director's report</li> </ul>	<b>K4</b>

**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	
<b>CO 1</b>	H	H	H	L	H	H	H	M	L	H	M	H	L	
<b>CO 2</b>	M	H				H		M		H	H		H	
<b>CO 3</b>	H	H		H	M	H			M	H	H			
<b>CO 4</b>	H					M		H	H	H	M			
<b>CO 5</b>	H		H	M				M	M	H			H	
<b>CO 6</b>	M		H		H		M	M	H	H		M	H	

**COURSE ASSESSMENT METHODS**

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

**COURSE COORDINATOR – Dr. M. ANUSUYA**

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

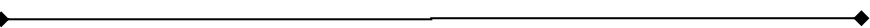
**COURSE OUTCOMES**

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
  - 1.4.2 Universal 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
  - 2.1.3 Functions
- 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**

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

**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, 21<sup>st</sup> 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)**

<b>Unit/ Section</b>	<b>Content of the Unit</b>	<b>Learning Outcome</b>	<b>Bloom's Taxonomic Level of Transaction</b>
<b>UNIT I INTRODUCTION TO BANKING</b>			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"><li>• Recall the origin and development of banks.</li></ul>	<b>K1</b>
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"><li>• Define the term banking as per Banking Regulations Act 1949.</li><li>• Describe the provisions contained in Banking Regulations Act 1949.</li></ul>	<b>K1</b>
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.	<ul style="list-style-type: none"><li>• Describe the functions of various kinds of banks.</li><li>• Explain the functions of various types of banks.</li></ul>	<b>K2</b>



**B. Com (Financial Technology)**

1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"><li>Describe the features of universal banking.</li><li>Explain the functions of modern commercial banks.</li></ul>	<b>K2</b>
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"><li>Express the rules relating to the opening of bank branch.</li><li>Interpret the importance of conducting inspection.</li></ul>	<b>K2</b>
1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"><li>Describe the types of NBFCs.</li></ul>	<b>K2</b>
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"><li>Outline the various objectives of the RBI.</li><li>Discuss the RBI functions.</li></ul>	<b>K2</b>
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	<ul style="list-style-type: none"><li>Describe the objectives of monetary policy.</li><li>Explain the various methods of credit control.</li></ul>	<b>K2</b>
2.3	Management of Deposits 2.3.1 Types of deposits	<ul style="list-style-type: none"><li>Explain the rules regarding types of deposits.</li></ul>	<b>K2</b>
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"><li>Describe the principles of sound lending.</li></ul>	<b>K2</b>
<b>UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS</b>			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"><li>Appraise the relationship between banker and customer.</li></ul>	<b>K4</b>
3.2	Special types of bank customers	<ul style="list-style-type: none"><li>Examine the rules relating to the opening of accounts by different types of customers.</li></ul>	<b>K4</b>
	Negotiable instruments 3.3.1 Definition 3.3.2 Features	<ul style="list-style-type: none"><li>Define the term negotiable instruments.</li><li>Differentiate between</li></ul>	



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. <ul style="list-style-type: none"><li>● Describe the various types of crossing and endorsement.</li><li>● State the meaning of Holder and Holder in due course.</li><li>● Explain the meaning of the term endorsement and its types.</li></ul>	<b>K3</b>
3.4	Collecting 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	<ul style="list-style-type: none"><li>● Recall the meaning of collecting banker and paying banker and payment in due course.</li><li>● Explain the duties and responsibilities of paying banker in honouring cheques.</li><li>● Describe the statutory protection to paying banker.</li><li>● Relate the duties and consequences of wrongful dishonour by paying banker.</li></ul>	<b>K4</b>
<b>UNIT IV</b>		<b>DIGITAL BANKING</b>	
4.1	Digital Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"><li>● Define E-Banking.</li><li>● Identify the benefits of E-banking.</li></ul>	<b>K2</b>
4.2	Internet Banking Services 4.2.1 Benefits & Challenges	<ul style="list-style-type: none"><li>● Describe the drawbacks of internet banking services.</li></ul>	<b>K2</b>
4.3	Mobile Banking – 4.3.1 Payment Gateways 4.3.2 Features 4.3.3 Drawbacks	<ul style="list-style-type: none"><li>● Discuss about the features and drawbacks of mobile banking.</li></ul>	<b>K2</b>
4.4	Automated Teller Machine	<ul style="list-style-type: none"><li>● Explain the features of</li></ul>	

**B. Com (Financial Technology)**

	(ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> <li>ATM and its benefits.</li> <li>Determine the benefits and challenges of ATMs.</li> </ul>	<b>K5</b>
4.5	Cash Deposit Machine(CDM) 4.5.1 Coin Vending Machines 4.5.2 MICR cheques 4.5.3 Benefits	<ul style="list-style-type: none"> <li>State the meaning of Coin Vending Machines</li> <li>Analyse the usefulness of CDM and MICR cheques.</li> </ul>	<b>K5</b>
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	<ul style="list-style-type: none"> <li>State the meaning and uses of Biometric cards.</li> <li>Examine the pros and cons of debit cards.</li> <li>Appraise the benefits and constraints of credit cards.</li> <li>What are EMV chip based cards?</li> </ul>	<b>K5</b>
4.7	Core Banking Solutions(CBS)	<ul style="list-style-type: none"> <li>Explain the benefits of Core Banking solutions</li> <li>State the features of single window Concept</li> </ul>	<b>K2</b>
4.8	Demat Account	<ul style="list-style-type: none"> <li>Explain the Application supported by Blocked Amount</li> </ul>	<b>K2</b>
<b>UNIT V RECENT TRENDS &amp; LEGAL ASPECTS OF BANKING</b>			
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	<ul style="list-style-type: none"> <li>List the ways of transferring funds electronically.</li> <li>Sketch the features of IMPS.</li> <li>Infer the advantages and disadvantages of NEFT.</li> <li>Differentiate between NEFT and RTGS.</li> <li>Outline the role of NACH.</li> <li>Recognise the role of SWIFT.</li> <li>State the meaning of UPI.</li> <li>Infer the procedure for Aadhaar enabled Payment System.(AePS)</li> <li>Explain the benefits of</li> </ul>	<b>K2</b>







**UNIT II JOINT 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)**

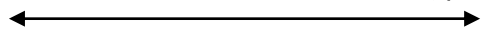
- 4.1 Recording in the books Hire Vendor & Hire Purchaser (including Default and Repossession).
- 4.2 Methods of Recording
  - 4.2.1 Full cash price Method
  - 4.2.2 Actual price Method
  - 4.2.3 Interest suspense Method
  - 4.2.4 Debtors Method
  - 4.2.5 Stock & Debtors Method

**UNIT V DEPARTMENTAL 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**

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



	Accounting	blockchain-for-accountants-in-2020-and-beyond
4.	Stewardship Accounting	<a href="https://bizfluent.com/info-8585592-stewardship-function-accounting.html">https://bizfluent.com/info-8585592-stewardship-function-accounting.html</a>

### 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

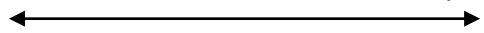
### WEB LINKS

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](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](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
<b>UNIT I    CONSIGNMENT</b>			
1.1	Concept of Consignment	<ul style="list-style-type: none"> <li>Differentiate Trading and Consignment</li> </ul>	<b>K4</b>
1.2	Ordinary Commission and Del credere Commission	<ul style="list-style-type: none"> <li>Establish the amount of commissions</li> </ul>	<b>K4</b>
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"> <li>Analyse the various expenses</li> <li>Calculate the value of closing stock</li> </ul>	<b>K4</b>
1.4	Preparation of account sales	<ul style="list-style-type: none"> <li>Illustrate account sales to be sent to the consignor</li> </ul>	<b>K2</b>
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> <li>Calculate the amount of abnormal loss suffered</li> </ul>	<b>K4</b>



1.6	Treatment of normal loss	<ul style="list-style-type: none"> <li>Calculate the amount of normal loss in Consignment</li> </ul>	<b>K4</b>
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned through consignment by Recording the consignment transactions in the books of consignor</li> </ul>	<b>K4</b>
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> <li>Calculate the amount of profit earned through consignment by Recording the consignment transactions in the books of consignee</li> </ul>	<b>K4</b>
<b>UNIT II JOINT VENTURE</b>			
2.1	Concept of joint venture	<ul style="list-style-type: none"> <li>Explain joint venture</li> <li>Describe the parties involved in joint venture</li> </ul>	<b>K2</b>
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> <li>Differentiate between Consignment and joint venture</li> </ul>	<b>K4</b>
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> <li>Apply the various methods used to record the joint venture transactions</li> </ul>	<b>K3</b>
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under separate set of books used.</li> </ul>	<b>K4</b>
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, when transactions are recorded by only one co-venturer.</li> </ul>	<b>K4</b>
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.</li> </ul>	<b>K4</b>
<b>UNIT III BRANCH ACCOUNTS</b>			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> <li>State the various methods used in branch accounts</li> </ul>	<b>K1</b>
3.1.1	Dependent branch	<ul style="list-style-type: none"> <li>Describe the conceptual frame work of dependent branch</li> </ul>	<b>K2</b>
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned by branch, under debtors' method.</li> </ul>	<b>K4</b>







5.4	General Profit and Loss Account	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss under general profit and loss account</li> </ul>	<b>K4</b>
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**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**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR - DR. K.SUJITHRA**



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

## 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	<b>K3</b>	<b>I</b>
2	Measure advanced calculation, generate outputs, create variables, abstract from data using python	<b>K6</b>	<b>II</b>
3	Assess the python models and techniques that aid design, analysis and evaluation of financial decision -making	<b>K5</b>	<b>III</b>
4	Explain the advanced machine learning models in finance using python	<b>K4</b>	<b>IV</b>
5	Create Excel, Web and GUI based design for trading platforms to support analytics	<b>K6</b>	<b>V</b>
6	Show web integration, web basics, web plotting and web services	<b>K3</b>	<b>V</b>

### 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





- 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. N O	TOPICS	WEB-LINKS
1	R  PROGRAMMI NG	<a href="https://fallstring.website/K83GJKDOIEMGFNOO63PPODM3BDF1?t=download_vlc&amp;s1=CL&amp;click_id=6724038925453871952&amp;source=959229&amp;title=R%20Programming&amp;o=338&amp;redir=d2F5ZmFybS5vbmxpbmU=">https://fallstring.website/K83GJKDOIEMGFNOO63PPODM3BDF1?t=download_vlc&amp;s1=CL&amp;click_id=6724038925453871952&amp;source=959229&amp;title=R%20Programming&amp;o=338&amp;redir=d2F5ZmFybS5vbmxpbmU=</a>
2	R  PROGRAMMI NG	<a href="https://web.itu.edu.tr/~tokerem/The_Book_of_R.pdf">https://web.itu.edu.tr/~tokerem/The_Book_of_R.pdf</a>
3	Python for Finance	<a href="https://www.udemy.com">https://www.udemy.com</a>
4	Machine learning with Python for Finance	<a href="https://www.edx.org">https://www.edx.org</a>

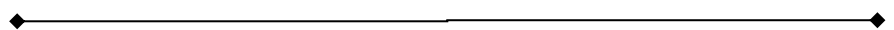
**TEXT BOOKS**

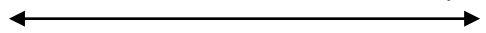
- 1. Lookabaugh, B., Tatsat, H., Puri, S. (2020). Machine Learning and Data Science Blueprints for Finance. China: O'Reilly Media.
- 2. Machine Learning using Python, by U Dinesh Kumar Manaranjan Pradhan, Wiley
- 3. Hilpisch, Y. (2014). Python for Finance: Analyze Big Financial Data. United States: O'Reilly 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.





1.6	From Prototyping to Production	<ul style="list-style-type: none"> <li>Develop prototyping to production</li> </ul>	<b>K3</b>
1.7	Python Deployment	<ul style="list-style-type: none"> <li>Explain the python deployment</li> </ul>	<b>K3</b>
1.8	Anaconda	<ul style="list-style-type: none"> <li>Demonstrate anaconda</li> </ul>	<b>K3</b>
1.9	Python	<ul style="list-style-type: none"> <li>Illustrate python</li> </ul>	<b>K3</b>
1.10	Spyder	<ul style="list-style-type: none"> <li>Demonstrate spyder</li> </ul>	<b>K3</b>
1.11	Algorithmic Trading	<ul style="list-style-type: none"> <li>Sketch out the algorithmic trading</li> </ul>	<b>K3</b>
1.11.1	Python for Algorithmic Trading	<ul style="list-style-type: none"> <li>Operate python for algorithmic trading</li> </ul>	<b>K3</b>
1.11.2	Machine and Deep Learning.	<ul style="list-style-type: none"> <li>Explain the machine and deep learning.</li> </ul>	<b>K2</b>
<b>UNIT II Working with Financial Data</b>			
2.1	Reading Financial Data from Different Sources	<ul style="list-style-type: none"> <li>Distinguish between reading financial data from different sources</li> </ul>	<b>K4</b>
2.2	Working with Open Data Sources	<ul style="list-style-type: none"> <li>Show the working with open data sources</li> </ul>	<b>K3</b>
2.3	Retrieving Historical Structured Data and Unstructured Data	<ul style="list-style-type: none"> <li>Illustrate retrieving historical structured data and unstructured data</li> </ul>	<b>K3</b>
2.4	Storing Financial Data Efficiently	<ul style="list-style-type: none"> <li>Examine the storing financial data efficiently</li> </ul>	<b>K4</b>
2.5	The process of algorithmic trading	<ul style="list-style-type: none"> <li>Schedule the process of algorithmic trading</li> </ul>	<b>K3</b>
2.6	Moving averages	<ul style="list-style-type: none"> <li>Measure the moving averages</li> </ul>	<b>K5</b>



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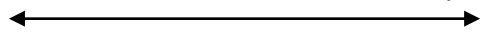
2.7	Technical analysis techniques	<ul style="list-style-type: none"><li>• Prepare technical analysis techniques</li></ul>	<b>K6</b>
2.8	Crossovers	<ul style="list-style-type: none"><li>• Demonstrate crossovers</li></ul>	<b>K3</b>
2.9	Pairs trading	<ul style="list-style-type: none"><li>• Demonstrate pairs trading</li></ul>	<b>K3</b>
2.10	Data Visualization	<ul style="list-style-type: none"><li>• Show data visualization</li></ul>	<b>K3</b>
2.11	Two-Dimensional Plotting	<ul style="list-style-type: none"><li>• Demonstrate the two-dimensional plotting</li></ul>	<b>K3</b>
2.12	One-Dimensional Data Set, Two-Dimensional Data Set	<ul style="list-style-type: none"><li>• Distinguish between One-Dimensional Data Set, Two-Dimensional Data Set</li></ul>	<b>K4</b>
2.13	Financial Plots, Other Plot Styles	<ul style="list-style-type: none"><li>• Illustrate Financial Plots, Other Plot Styles</li></ul>	<b>K3</b>
2.14	Financial Data	<ul style="list-style-type: none"><li>• Organize Financial Data</li></ul>	<b>K5</b>
2.15	Regression Analysis	<ul style="list-style-type: none"><li>• Construct Regression Analysis</li></ul>	<b>K6</b>
<b>UNIT III Models and Concepts</b>			
3.1	Supervised Learning Models – An Overview	<ul style="list-style-type: none"><li>• Explain supervised learning models – an overview</li></ul>	<b>K2</b>
3.1.1	Linear Regression	<ul style="list-style-type: none"><li>• Construct linear regression</li></ul>	<b>K3</b>
3.1.2	Ordinary Least Squares	<ul style="list-style-type: none"><li>• Formulate ordinary least squares</li></ul>	<b>K5</b>
3.1.3	Regularized Regression	<ul style="list-style-type: none"><li>• Develop regularized regression</li></ul>	<b>K3</b>
3.1.4	Logistic Regression	<ul style="list-style-type: none"><li>• Show logistic regression</li></ul>	<b>K3</b>
3.1.5	K-Nearest Neighbours	<ul style="list-style-type: none"><li>• Operate k-nearest neighbours</li></ul>	<b>K3</b>
3.1.6	Linear Discriminant Analysis	<ul style="list-style-type: none"><li>• Use linear discriminant</li></ul>	<b>K3</b>





		analysis	
3.1.7	Classification and Regression Trees	<ul style="list-style-type: none"> <li>Distinguish between classification and regression trees</li> </ul>	<b>K4</b>
3.1.8	Ensemble Models	<ul style="list-style-type: none"> <li>Explain ensemble models</li> </ul>	<b>K2</b>
3.1.9	ANN-Based Models	<ul style="list-style-type: none"> <li>Describe ANN-based models</li> </ul>	<b>K2</b>
3.1.10	ANN using sklearn	<ul style="list-style-type: none"> <li>Employ ANN using sklearn</li> </ul>	<b>K3</b>
3.1.11	Using ANNs for supervised learning in finance	<ul style="list-style-type: none"> <li>Prepare using ANNs for supervised learning in finance</li> </ul>	<b>K3</b>
3.1.12	Model Performance	<ul style="list-style-type: none"> <li>Illustrate the model performance</li> </ul>	<b>K3</b>
3.1.13	Over fitting and Under fitting	<ul style="list-style-type: none"> <li>Show over fitting and under fitting</li> </ul>	<b>K3</b>
3.1.14	Cross Validation	<ul style="list-style-type: none"> <li>Explain the cross validation</li> </ul>	<b>K2</b>
3.1.15	Evaluation Metrics	<ul style="list-style-type: none"> <li>Examine the evaluation metrics</li> </ul>	<b>K4</b>
3.2	Unsupervised Learning	<ul style="list-style-type: none"> <li>Explain the unsupervised learning</li> </ul>	<b>K2</b>
3.2.1	Dimensionality Reduction	<ul style="list-style-type: none"> <li>What is dimensionality reduction?</li> </ul>	<b>K1</b>
3.2.2	Clustering Techniques	<ul style="list-style-type: none"> <li>Illustrate clustering techniques</li> </ul>	<b>K3</b>
3.2.3	k-means Clustering	<ul style="list-style-type: none"> <li>Prepare k-means clustering</li> </ul>	<b>K3</b>
<b>UNIT IV Advanced Machine Learning Models in Finance</b>			
4.1	Investigating advanced classifiers	<ul style="list-style-type: none"> <li>Illustrate investigating advanced classifiers</li> </ul>	<b>K3</b>
4.2	Random Forest	<ul style="list-style-type: none"> <li>Explain random forest</li> </ul>	<b>K2</b>
4.3	Gradient Boosted Trees	<ul style="list-style-type: none"> <li>Demonstrate gradient</li> </ul>	<b>K3</b>

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		boosted trees	
4.4	XG Boost	<ul style="list-style-type: none"> <li>• Explain XG boost</li> </ul>	<b>K2</b>
4.5	Using stacking for improved performance	<ul style="list-style-type: none"> <li>• Show using stacking for improved performance</li> </ul>	<b>K3</b>
4.6	Investigating the feature importance	<ul style="list-style-type: none"> <li>• Explain investigating the feature importance</li> </ul>	<b>K2</b>
4.7	Investigating different approaches to handling imbalanced data	<ul style="list-style-type: none"> <li>• Compare investigating different approaches to handling imbalanced data</li> </ul>	<b>K4</b>
4.8	Under sampling, Oversampling	<ul style="list-style-type: none"> <li>• Show the under sampling, oversampling</li> </ul>	<b>K3</b>
4.9	SMOTE	<ul style="list-style-type: none"> <li>• Illustrate smote</li> </ul>	<b>K3</b>
4.10	Bayesian hyper parameter optimization.	<ul style="list-style-type: none"> <li>• Sketch out the bayesian hyper parameter optimization.</li> </ul>	<b>K4</b>
<b>UNIT V Financial Analytics and Development</b>			
5.1	Excel Integration	<ul style="list-style-type: none"> <li>• Show excel integration</li> </ul>	<b>K3</b>
5.2	Basic Spreadsheet Interaction	<ul style="list-style-type: none"> <li>• Demonstrate basic spreadsheet interaction</li> </ul>	<b>K3</b>
5.3	Scripting Excel with Python	<ul style="list-style-type: none"> <li>• Interpret scripting excel with python</li> </ul>	<b>K3</b>
5.4	Object Orientation and Graphical User Interfaces	<ul style="list-style-type: none"> <li>• Illustrate object orientation and graphical user interfaces</li> </ul>	<b>K3</b>
5.5	Basics of Python Classes	<ul style="list-style-type: none"> <li>• Explain basics of python classes</li> </ul>	<b>K3</b>
5.6	Simple Short Rate Class	<ul style="list-style-type: none"> <li>• Illustrate simple short rate class</li> </ul>	<b>K3</b>
5.7	Cash Flow Series Class	<ul style="list-style-type: none"> <li>• Prepare cash flow series class</li> </ul>	<b>K6</b>
5.8	Graphical User Interfaces	<ul style="list-style-type: none"> <li>• Illustrate graphical user interfaces</li> </ul>	<b>K3</b>
5.9	Short Rate Class with GUI	<ul style="list-style-type: none"> <li>• Show short rate class with GUI</li> </ul>	<b>K3</b>
5.10	Updating of Values	<ul style="list-style-type: none"> <li>• Demonstrate the updating of values</li> </ul>	<b>K3</b>

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

**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**

<b>SEMESTER:II</b>	<b>ALLIED IV BUSINESS ECONOMICS</b>	<b>COURSE CODE: U22CF2Y4</b>
<b>CREDITS:4</b>		<b>HOURS PER WEEK:5</b>

**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 II DEMAND 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 III INDIFFERENCE 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

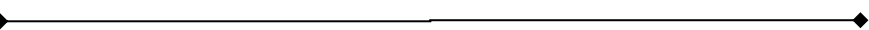
3.3 Properties of Indifference Curves

3.4 Consumer's equilibrium in Indifference Analysis.

**UNIT IV COST ANALYSIS (15Hours)**

4.0 Cost analysis

4.1 Cost concepts and classification





**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**

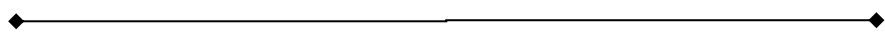
1. [https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B\(X%E2%88%92M\)](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B(X%E2%88%92M))
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.](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.economicdiscussion.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
<b>UNIT I INTRODUCTION TO BUSINESS ECONOMICS</b>			
1 1.0	Definition of Business Economics	<ul style="list-style-type: none"> <li>• Definition of Business Economics</li> </ul>	<b>K1</b>
1.1	The Economic system	<ul style="list-style-type: none"> <li>• Recall the tenets of economic system</li> </ul>	<b>K1</b>
1.2	Central Problems of an Economy	<ul style="list-style-type: none"> <li>• Identify the central problems of an economy</li> </ul>	<b>K2</b>
1.3	Central Problems and Price Mechanism	<ul style="list-style-type: none"> <li>• Explain the central problems and price mechanism.</li> </ul>	<b>K2</b>
1.4	Resource allocation in Capitalist, Socialist and Mixed	<ul style="list-style-type: none"> <li>• Describe resource allocation in Capitalist, Socialist and Mixed economy</li> </ul>	<b>K2</b>

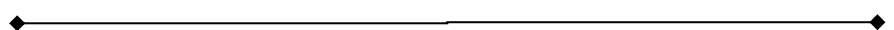


	economy		
<b>UNIT II DEMAND AND SUPPLY ANALYSIS</b>			
2.	Define demand and Law of demand	<ul style="list-style-type: none"> <li>• Define law of demand</li> <li>• Explain the law of demand with the help of a demand schedule.</li> <li>• Outline the exceptions to the law of demand.</li> </ul>	<b>K2</b>
2.1	Demand curve	<ul style="list-style-type: none"> <li>• State the reason for a shift in demand curve</li> </ul>	<b>K1</b>
2.2	Elasticity of demand	<ul style="list-style-type: none"> <li>• What is the meaning for elasticity of demand?</li> <li>• Explain the factors affecting elasticity of demand.</li> </ul>	<b>K2</b>
2.3	Measurement of Elasticity of demand	<ul style="list-style-type: none"> <li>• Classify the methods of measuring elasticity of demand.</li> </ul>	<b>K2</b>
2.4	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> <li>• Describe the slope of a demand curve and the elasticity.</li> </ul>	<b>K2</b>
2.5	Factors governing price elasticity of demand	<ul style="list-style-type: none"> <li>• Illustrate the degrees of Price elasticity of demand.</li> <li>• Demonstrate the importance of price elasticity of demand.</li> </ul>	<b>K2</b>
2.6	Law of supply and supply schedule	<ul style="list-style-type: none"> <li>• Define the Law of supply</li> <li>• Explain the supply schedule</li> </ul>	<b>K2</b>
2.7	Supply curve	<ul style="list-style-type: none"> <li>• Describe a supply curve</li> </ul>	<b>K2</b>
2.8	Determinants of supply	<ul style="list-style-type: none"> <li>• Discuss the determinants of supply</li> </ul>	<b>K2</b>
2.9	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> <li>• Identify the measurement of elasticity of supply</li> </ul>	<b>K2</b>
<b>UNIT III INDIFFERENCE CURVE ANALYSIS</b>			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> <li>• Explain the Indifference curve analysis of demand</li> </ul>	<b>K2</b>
3.1	Indifference schedule	<ul style="list-style-type: none"> <li>• Infer why an indifference curve to the right shows higher utility level.</li> </ul>	<b>K2</b>
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> <li>• Examine the Principle of Diminishing Marginal Rate of Substitution with the help of an example.</li> </ul>	<b>K4</b>
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> <li>• Describe the properties of indifference curve</li> </ul>	<b>K2</b>
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> <li>• Demonstrate where the consumer reaches equilibrium on indifference curve analysis.</li> </ul>	<b>K3</b>





<b>UNIT IV COST ANALYSIS</b>			
4.0	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> <li>Define cost analysis and cost concepts.</li> <li>What is sunk cost?</li> <li>Classify the different costs.</li> <li>State the relationship between AC and MC</li> <li>Distinguish between Fixed and Variable costs.</li> </ul>	<b>K4</b>
4.1	Cost of production in the short period and long period	<ul style="list-style-type: none"> <li>Examine the relationship between AR and MR curves under various price conditions.</li> <li>Analyse the short run cost curve with suitable diagram.</li> </ul>	<b>K4</b>
4.3	Market in economic analysis	<ul style="list-style-type: none"> <li>Describe the role of markets in the economic analysis</li> </ul>	<b>K2</b>
4.4	Classification of markets and price determination	<ul style="list-style-type: none"> <li>Classify the different types of markets.</li> </ul>	<b>K4</b>
4.4.1	Perfect Competition	<ul style="list-style-type: none"> <li>Describe the features of perfect competition</li> <li>Illustrate Price and output determination under perfect competition.</li> </ul>	<b>K3</b>
4.4.2	Imperfect Competition	<ul style="list-style-type: none"> <li>Sketch the features of imperfect competition</li> </ul>	<b>K3</b>
4.4.3	Monopoly	<ul style="list-style-type: none"> <li>State the features of monopoly market</li> <li>Demonstrate Price and output determination under monopoly competition</li> </ul>	<b>K2</b>
4.4.4	Duopoly	<ul style="list-style-type: none"> <li>Discuss the features of Duopoly</li> </ul>	<b>K3</b>
4.4.5	Oligopoly	<ul style="list-style-type: none"> <li>Sketch the features of oligopoly</li> </ul>	<b>K3</b>
4.4.6	Monopolistic Competition	<ul style="list-style-type: none"> <li>Express the features of monopolistic competition</li> <li>Explain how Price and output determination under perfect competition with the help of diagram.</li> </ul>	<b>K3</b>
4.4.7	Monopsony	<ul style="list-style-type: none"> <li>Explain the features of Monopsony</li> </ul>	<b>K1</b>
<b>UNIT V NATIONAL INCOME AND TRADE CYCLE</b>			
5.0	Meaning of trade cycle, Phases or	<ul style="list-style-type: none"> <li>Determine the phases or stages of trade cycle</li> </ul>	<b>K5</b>







	stages of trade cycle		
5.2	National income	<ul style="list-style-type: none"><li>Describe concepts of National income</li></ul>	<b>K2</b>
5.2.1	GDP	<ul style="list-style-type: none"><li>State the function of GDP</li></ul>	<b>K3</b>
5.2.2	GNP	<ul style="list-style-type: none"><li>List the function of GNP</li></ul>	<b>K4</b>
5.2.3	Wholesale Price Index	<ul style="list-style-type: none"><li>Describe the role of Wholesale Price Index</li></ul>	<b>K3</b>
5.2.4	Inflation	<ul style="list-style-type: none"><li>What is inflation?</li></ul>	<b>K1</b>
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"><li>Describe the estimation of national income as Net Aggregate output</li></ul>	<b>K2</b>
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"><li>Explain National Income as aggregate value of final products</li></ul>	<b>K2</b>
5.5	Real and money national income	<ul style="list-style-type: none"><li>Explain Real and money national income</li></ul>	<b>K2</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H-High				PSO			
	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

<b>Direct</b>
<ol style="list-style-type: none"><li>Continuous Assessment Test I,II</li><li>Open book test; Assignment; Seminar; Group Presentation</li><li>End Semester Examination</li></ol>
<b>Indirect</b>
<ol style="list-style-type: none"><li>Course-end survey</li></ol>



**COURSE COORDINATOR - A. HEMALATHA**

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

### **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)**

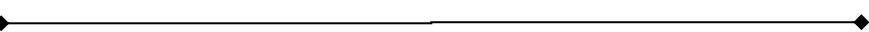
- 1.1 Essential characteristics of partnership
- 1.2 Preparation of Final accounts with adjustments
- 1.3 Fixed and Fluctuating capital Methods
- 1.4 Method of Calculating of Goodwill.
  - 1.4.1 Average Profit Method
  - 1.4.2 Super Profit Method
  - 1.4.3 Capitalisation Method

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

- 2.1 Treatment for Partnership Admission
- 2.2 Treatment for Partnership Retirement
- 2.3 Treatment for Death of a partner
- 2.4 Treatment 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
  - 3.3.1 Insolvency of only one partners







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

**WEB LINKS**

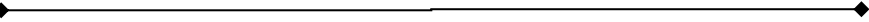
1. <https://www.icai.org/resource/38643bos28176cp3.pdf>
2. <https://resource.cdn.icai.org/38645bos28176cp5.pdf>
3. <https://resource.cdn.icai.org/38644bos28176cp4.pdf>
4. <https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I PARTNERSHIP ACCOUNTS</b>			
1.1	Essential characteristics of partnership	<ul style="list-style-type: none"><li>• Define partnership.</li><li>• List out the characteristics of partnership</li></ul>	<b>K1</b>
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none"><li>• List out the adjustments usually made in the final accounts.</li><li>• State the difference between final accounts and partnership firm.</li></ul>	<b>K1</b>
1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none"><li>• Illustrate methods of Fixed and fluctuating capitals.</li><li>• Distinguish Fixed capital and Fluctuating capital</li></ul>	<b>K4</b>



1.4	<p>Methods of Calculating of Goodwill.</p> <p>1.4.1 Average Profit Method 1.4.2. Super Profit Method 1.4.3.Capitalisation Method</p>	<ul style="list-style-type: none"> <li>• Explain methods of valuation of goodwill.</li> <li>• Discuss the Method of Good Will.</li> <li>• Define the meaning of Average profit method.</li> <li>• Calculate goodwill through Average profit method</li> <li>• Define super profit method.</li> <li>• Calculate goodwill through super profit method</li> <li>• Recall capitalisation method.</li> <li>• Calculate goodwill through capitalisation method.</li> </ul>	<b>K4</b>
<b>UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH</b>			
2	Treatment for partnership Admission	<ul style="list-style-type: none"> <li>• Definition of partnership admission.</li> <li>• List out adjustments needed at the time of admission of a partner.</li> <li>• Solve the problems of admission</li> </ul>	<b>K3</b>
2.1	Treatment for Partnership Retirement	<ul style="list-style-type: none"> <li>• Recall meaning of partnership retirement</li> <li>• List out adjustments needed at the time of retirement of a partner.</li> <li>• Solve the problems in retirement</li> <li>• Prepare financial accounts in partnership retirement</li> </ul>	<b>K6</b>
2.2	Treatment for Death of a partner	<ul style="list-style-type: none"> <li>• List out adjustments needed at the time of Death of a partner.</li> <li>• Solve the problems arising from Death of a partner.</li> </ul>	<b>K3</b>









5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>Analyse the concept of Loss of Stock Policy.</li> <li>Solve the problems to calculate insurance claim through Loss of Stock Policy.</li> </ul>	<b>K4</b>
5.1.2	For Loss of Profits Policy	<ul style="list-style-type: none"> <li>Solve the problems to calculate insurance claim through Loss of Profits Policy.</li> </ul>	<b>K3</b>

**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**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR - DR. H. KAVITHA**

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







- 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)**

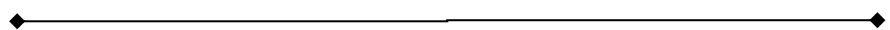
- 4.1. Clustering
- 4.2. K-Means clustering
- 4.3. Dimensionality Reduction
- 4.4. Principle Component Analysis
- 4.5. Hierarchical Clustering
- 4.6. DBSCAN
- 4.7. Semi-supervised learning
- 4.8. Reinforcement Learning.

**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	<a href="https://github.com/chandanverma07/Ebooks/blob/master/Advanced%20Machine%20Learning%20with%20Python.pdf">https://github.com/chandanverma07/Ebooks/blob/master/Advanced%20Machine%20Learning%20with%20Python.pdf</a>
2	Neural Networks and Deep Learning	<a href="https://static.latexstudio.net/article/2018/0912/neuralnetworksanddeeplearning.pdf">https://static.latexstudio.net/article/2018/0912/neuralnetworksanddeeplearning.pdf</a>
3	Supervised and Unsupervised learning	<a href="https://www.geeksforgeeks.org">https://www.geeksforgeeks.org</a>





4	Cross – validation in Machine learning	<a href="https://www.javatpoint.com">https://www.javatpoint.com</a>
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**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**

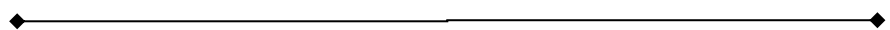
1. <https://www.kdnuggets.com/2020/03/trends-machine-learning-2020.html>
2. <https://mobidev.biz/blog/future-ai-machine-learning-trends-to-impact-business>
3. <https://venturebeat.com/2020/01/02/top-minds-in-machine-learning-predict-where-ai-is-going-in-2020/>

**SPECIFIC LEARNING OUTCOMES (SLO)**

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

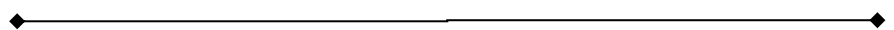


	learning tasks	learning tasks	
1.4	Learning Stages	<ul style="list-style-type: none"> <li>• Explain the learning stages</li> </ul>	<b>K2</b>
1.5	Learning Scenarios	<ul style="list-style-type: none"> <li>• Explain the learning scenarios</li> </ul>	<b>K2</b>
1.6	Generalization	<ul style="list-style-type: none"> <li>• Explain generalization</li> </ul>	<b>K2</b>
1.7	Data, Models and Learning	<ul style="list-style-type: none"> <li>• Classify data, models and learning</li> </ul>	<b>K2</b>
1.8	Parameter Estimation	<ul style="list-style-type: none"> <li>• Explain the parameter estimation</li> </ul>	<b>K2</b>
1.9	Probabilistic Modelling and Inference	<ul style="list-style-type: none"> <li>• Interpret probabilistic modelling and inference</li> </ul>	<b>K2</b>
1.10	Directed Graphical Models	<ul style="list-style-type: none"> <li>• Illustrate directed graphical models</li> </ul>	<b>K2</b>
1.11	Setting up your working Environment	<ul style="list-style-type: none"> <li>• Describe setting up your working environment</li> </ul>	<b>K2</b>
1.12	Supervised vs Unsupervised Learning	<ul style="list-style-type: none"> <li>• Compare supervised and unsupervised learning</li> </ul>	<b>K2</b>
1.13	Cross Validation- Evaluation metrics	<ul style="list-style-type: none"> <li>• Summarize the cross validation- evaluation metrics</li> </ul>	<b>K2</b>
<b>UNIT II Advanced concepts of Machine Learning</b>			
2.1	Fundamentals of statistical learning theory	<ul style="list-style-type: none"> <li>• Express the fundamentals of statistical learning theory</li> </ul>	<b>K2</b>
2.2	Convergence and learn ability	<ul style="list-style-type: none"> <li>• Explain convergence and learn ability</li> </ul>	<b>K2</b>
2.3	Kullback- Leibler Information	<ul style="list-style-type: none"> <li>• Illustrate kullback- leibler information</li> </ul>	<b>K3</b>
2.4	Model selection and the bias variance trade-off	<ul style="list-style-type: none"> <li>• Sketch out model selection and the bias variance trade-off</li> </ul>	<b>K3</b>
2.5	Cross-validation	<ul style="list-style-type: none"> <li>• Demonstrate cross-validation</li> </ul>	<b>K3</b>



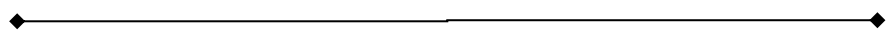


2.6	Regularization	<ul style="list-style-type: none"> <li>What is regularization?</li> </ul>	<b>K1</b>
2.7	Generative vs Discriminative models	<ul style="list-style-type: none"> <li>Differentiate between generative vs discriminative models</li> </ul>	<b>K4</b>
2.8	Neural Networks	<ul style="list-style-type: none"> <li>Illustrate neural networks</li> </ul>	<b>K3</b>
2.9	The Perceptron	<ul style="list-style-type: none"> <li>Explain the perceptron</li> </ul>	<b>K3</b>
2.10	Feed-Forward Neural Networks	<ul style="list-style-type: none"> <li>Prepare feed-forward neural networks</li> </ul>	<b>K3</b>
2.11	Back-propagation and stochastic gradient descent	<ul style="list-style-type: none"> <li>Sketch out the back-propagation and stochastic gradient descent</li> </ul>	<b>K3</b>
2.12	Regularization and drop-out-Application to investment management	<ul style="list-style-type: none"> <li>Dramatize regularization and drop-out-application to investment management</li> </ul>	<b>K3</b>
<b>UNIT III Supervised Learning</b>			
3.1	Linear Regression	<ul style="list-style-type: none"> <li>Demonstrate Linear Regression</li> </ul>	<b>K3</b>
3.2	Parametric Problems	<ul style="list-style-type: none"> <li>Prepare Parametric Problems</li> </ul>	<b>K5</b>
3.3	Decision trees	<ul style="list-style-type: none"> <li>Sketch out Decision trees</li> </ul>	<b>K3</b>
3.4	Random forests	<ul style="list-style-type: none"> <li>Illustrate Random forests</li> </ul>	<b>K3</b>
3.5	Classifications	<ul style="list-style-type: none"> <li>Explain Classifications</li> </ul>	<b>K3</b>
3.6	K Nearest Neighbours	<ul style="list-style-type: none"> <li>Solve K Nearest Neighbours</li> </ul>	<b>K3</b>
3.7	Support Vector	<ul style="list-style-type: none"> <li>Identify Support Vector</li> </ul>	<b>K3</b>
3.8	Naïve Bayes	<ul style="list-style-type: none"> <li>Develop Naïve Bayes</li> </ul>	<b>K3</b>
<b>UNIT IV Unsupervised Learning</b>			
4.1	Clustering	<ul style="list-style-type: none"> <li>Explain Clustering</li> </ul>	<b>K2</b>
4.2	K-Means clustering	<ul style="list-style-type: none"> <li>Solve K-Means clustering</li> </ul>	<b>K3</b>





4.3	Dimensionality Reduction	<ul style="list-style-type: none"> <li>Evaluate Dimensionality Reduction</li> </ul>	<b>K5</b>
4.4	Principle Component Analysis	<ul style="list-style-type: none"> <li>Dramatize the Principle component analysis</li> </ul>	<b>K3</b>
4.5	Hierarchical Clustering	<ul style="list-style-type: none"> <li>Examine the Hierarchical clustering</li> </ul>	<b>K3</b>
4.6	DBSCAN	<ul style="list-style-type: none"> <li>Explain DBSCAN</li> </ul>	<b>K2</b>
4.7	Semi-supervised learning	<ul style="list-style-type: none"> <li>Illustrate semi-supervised learning</li> </ul>	<b>K3</b>
4.8	Reinforcement Learning.	<ul style="list-style-type: none"> <li>Inspect reinforcement learning.</li> </ul>	<b>K3</b>
<b>UNIT V Advanced Neural Networks</b>			
5.1	Convolutional	<ul style="list-style-type: none"> <li>Explain the convolutional theory</li> </ul>	<b>K2</b>
5.2	Neural Networks	<ul style="list-style-type: none"> <li>Illustrate the neural networks</li> </ul>	<b>K3</b>
5.3	Recurrent Neural Networks.	<ul style="list-style-type: none"> <li>Demonstrate the recurrent neural networks.</li> </ul>	<b>K3</b>
5.4	Long Short-Term Memory (LSTM)	<ul style="list-style-type: none"> <li>Show Long Short-Term Memory (LSTM)</li> </ul>	<b>K3</b>
5.5	Auto encoders	<ul style="list-style-type: none"> <li>Explain auto encoders</li> </ul>	<b>K2</b>
5.5	Applying Learning to Real problems	<ul style="list-style-type: none"> <li>Interpret applying learning to real problems</li> </ul>	<b>K3</b>
5.6	Image Classification and Segmentation	<ul style="list-style-type: none"> <li>Illustrate image classification and segmentation</li> </ul>	<b>K3</b>
5.7	Scoring Opinion and Sentiments	<ul style="list-style-type: none"> <li>Analyze scoring opinion and sentiments</li> </ul>	<b>K4</b>
5.8	Recommending	<ul style="list-style-type: none"> <li>Show recommending</li> </ul>	<b>K3</b>
5.9	Products and Movies	<ul style="list-style-type: none"> <li>Compare products and movies</li> </ul>	<b>K4</b>





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

**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
<b>CO 1</b>	H	H	H	H	H	H	L	M	M	H	H		L
<b>CO 2</b>	H		M		H					M	M		L
<b>CO 3</b>	M		H		H	H			M	M	H	H	
<b>CO 4</b>	H	H	H		M	H		M		H	H		
<b>CO 5</b>	M	L	M	M	M	M	L	L		M	M	M	L
<b>CO 6</b>	H		H	H	H		M		L	H	H	H	

**COURSE ASSESSMENT METHODS**

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

**COURSE COORDINATOR – Dr. M. K.Varsha**

<b>SEMESTER III</b>	<b>ALLIED V BUSINESS LAW</b>	<b>COURSE CODE: U22CF3Y5</b>
<b>CREDITS: 3</b>		<b>HOURS PER WEEK: 4</b>







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	Minimum wages act,1948	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6New.pdf</a>
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**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

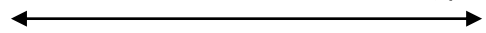
1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

**WEB LINKS**

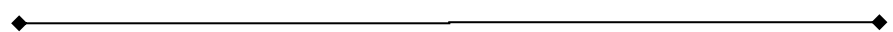
1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0>
3. [https://www.icai.org/post.html?post\\_id=10086](https://www.icai.org/post.html?post_id=10086)
4. <https://indiankanoon.org/doc/171398/>
5. <https://www.toppr.com/guides/business-law/>

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INDIAN CONTRACTS ACT 1872</b>			
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none"> <li>• Recall the definition of a Contract</li> <li>• Explain the classifications of Contract</li> </ul>	<b>K2</b>
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"> <li>• Distinguish a void contract from a voidable contract</li> </ul>	<b>K4</b>
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	<ul style="list-style-type: none"> <li>• Define Offer and Acceptance</li> <li>• Identify the circumstances under which an offer will lapse</li> </ul>	<b>K2</b>



<b>UNIT II CONSIDERATION AND LEGALITY OF OBJECT</b>			
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	<ul style="list-style-type: none"> <li>• Define consideration</li> <li>• Discuss the rules regarding consideration</li> <li>• Explain the concept contract without considerations is void-exceptions</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>• Identify the rules regarding provisions of necessities to a minor</li> <li>• Apply case laws in the area of business</li> </ul>	<b>K3</b>
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	<ul style="list-style-type: none"> <li>• Define free consent</li> <li>• Differentiate misrepresentation from fraud</li> </ul>	<b>K4</b>
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	<ul style="list-style-type: none"> <li>• Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	<b>K2</b>
2.5	Void Contracts	<ul style="list-style-type: none"> <li>• Define void contract</li> </ul>	<b>K1</b>
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	<ul style="list-style-type: none"> <li>• Summarize the effects of wagering agreement</li> <li>• Distinguish between a wagering agreement and a contingent contract</li> </ul>	<b>K4</b>
<b>UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS</b>			





3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	<ul style="list-style-type: none"> <li>• Apply case laws in the area of business</li> <li>• Identify the fundamental legal principles behind contractual agreement</li> </ul>	<b>K3</b>
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> <li>• Summarize the various modes of discharge of contract</li> </ul>	<b>K2</b>
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> <li>• Define Breach of contract</li> <li>• Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	<b>K2</b>
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> <li>• Define quasi contract</li> <li>• Discuss the kinds of quasi contract</li> </ul>	<b>K2</b>
<b>UNIT IV SPECIAL CONTRACTS</b>			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> <li>• Discuss the contract of Indemnity and Guarantee</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>• Distinguish between Indemnity and Guarantee</li> </ul>	<b>K4</b>
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> <li>• Examine the rights of a surety against the principal debtor and Creditor</li> <li>• Discuss the concept Discharge of surety</li> </ul>	<b>K4</b>



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	<ul style="list-style-type: none"> <li>Outline the concept of Bailment and Pledge</li> <li>State the differences between Bailment and Pledge</li> <li>Distinguish between general lien and particular lien</li> <li>Discuss the rights and duties of a pawnor and pawnee</li> </ul>	<b>K4</b>
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	<ul style="list-style-type: none"> <li>Recall the term agency by ratification</li> <li>Explain the various modes of creation of an agency</li> <li>Classify the different types of agents</li> </ul>	<b>K2</b>
<b>UNIT V SALE OF GOODS</b>			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> <li>Define contract of sale</li> <li>Explain the essential elements of a contract of sale</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>Distinguish between sale from agreement to sell</li> <li>Interpret the rule of caveat emptor</li> </ul>	<b>K5</b>
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> <li>State the exceptions to the rule of caveat emptor</li> <li>Identify the implied conditions and warranties in a contract of sale</li> </ul>	<b>K2</b>
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> <li>Apply the provisions of the sale of Goods Act with respect of delivery of Goods</li> <li>Explain the duties of buyer</li> </ul>	<b>K3</b>



5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> <li>• Interpret and apply the rights of an unpaid seller</li> <li>• Determine the remedies for breach of contract of sale</li> </ul>	<b>K5</b>
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### **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**

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

**COURSE COORDINATOR – G. Ruth Felicia**

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

### **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







4.	Intelligent suggestions in Editor Overview Pane	<a href="https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-wherever/ba-p/1247931">https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-wherever/ba-p/1247931</a>
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## TEXT BOOK

1. Study material prepared by the Department

## BOOKS FOR REFERENCE

1. Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1<sup>st</sup> 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
<b>Unit I – Beginning to use Microsoft Word</b>			
1.1	Create a document	<ul style="list-style-type: none"> <li>• Create a blank document using the given template</li> </ul>	<b>K6</b>
1.2	Navigate through the document	<ul style="list-style-type: none"> <li>• Analyse various menus given in the ribbon</li> </ul>	<b>K4</b>
1.3	Customise options and views for documents	<ul style="list-style-type: none"> <li>• Use the Views menu</li> </ul>	<b>K4</b>
1.4	Print and save document	<ul style="list-style-type: none"> <li>• Choose the print and save options and apply.</li> </ul>	<b>K6</b>
<b>Unit II – FORMAT TEXT, PARAGRAPHS AND SECTIONS</b>			
2.1	Insert text and paragraphs	<ul style="list-style-type: none"> <li>• Apply Insert function for inserting texts and paragraphs</li> </ul>	<b>K3</b>
2.2	Cut, copy and paste text	<ul style="list-style-type: none"> <li>• Utilise shortcut keys for cut, copy and pasting text</li> </ul>	<b>K3</b>

2.3	Insert special characters	<ul style="list-style-type: none"> <li>Identify the menu for inserting special characters in a text</li> </ul>	<b>K3</b>
2.4	Format text and paragraphs	<ul style="list-style-type: none"> <li>Apply all the formatting tools to the text and paragraph</li> </ul>	<b>K3</b>
<b>Unit III – TABLES</b>			
3.1	Creating Tables	<ul style="list-style-type: none"> <li>Create Table using Insert function.</li> </ul>	<b>K6</b>
3.2	Modify a table	<ul style="list-style-type: none"> <li>Combine various options and modify a table</li> </ul>	<b>K6</b>
3.2	Page formatting	<ul style="list-style-type: none"> <li>Apply page formatting tools</li> </ul>	<b>K3</b>
3.3	Create and modify a list	<ul style="list-style-type: none"> <li>Create and modify a list by using bulleting format,</li> </ul>	<b>K6</b>
<b>Unit IV – PAGE FORMATTING &amp; MAIL MERGE</b>			
4.1	Apply a Page Border and Color	<ul style="list-style-type: none"> <li>Apply the page border and color.</li> <li>Change the page border and color.</li> </ul>	<b>K3</b>
4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> <li>Apply the page orientation, size of the page, size of the columns.</li> <li>Label the various page setup of the document.</li> </ul>	<b>K3</b>
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> <li>Choose the text to insert in Header and footers, insert page number.</li> <li>Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.</li> </ul>	<b>K6</b>
4.4	Protect document	<ul style="list-style-type: none"> <li>Utilise Protect document to safeguard the document</li> </ul>	<b>K3</b>
4.5	Mail merge	<ul style="list-style-type: none"> <li>Compose a letter and utilise mail merge option and send to multiple recipients.</li> </ul>	<b>K6</b>
<b>Unit V- MS – POWER POINT PRESENTATION</b>			
5.1	Create and manage presentations	<ul style="list-style-type: none"> <li>Create a power point presentation and format the slides.</li> </ul>	<b>K6</b>
5.2	Insert and format text, shapes and images	<ul style="list-style-type: none"> <li>Utilise the insert function to insert text, shapes and images in power point</li> </ul>	<b>K3</b>
5.3	Insert Tables, charts, smart arts and media	<ul style="list-style-type: none"> <li>Create a power point presentation andInsert Tables, charts, smart arts and media</li> </ul>	<b>K6</b>





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

**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
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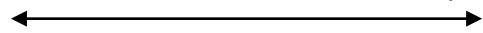






3.2	Ledger posting and preparation of Trial Balance.	<ul style="list-style-type: none"> <li>• Construct Ledger entries using various transactions.</li> <li>• Analyze the Journal entries and post it in the ledger.</li> <li>• List out the various methods of Trial Balance.</li> <li>• Explain the points to be noted while preparing Trial Balance.</li> </ul>	<b>K6</b>
<b>UNIT IV TRIAL BALANCE</b>			
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	<ul style="list-style-type: none"> <li>• Compare trial balance and balance sheet</li> <li>• List out the items to be debited and credited in the trail balance</li> <li>• Construct a trial balance with and without the help of ledger balances.</li> </ul>	<b>K6</b>
<b>UNIT V CAPITAL AND REVENUE EXPENDITURE</b>			
5.1	Capital and Revenue Expenditure	<ul style="list-style-type: none"> <li>• Recall the meaning of capital and revenue expenditure.</li> <li>• Explain the types of capital and revenue expenditure.</li> </ul>	<b>K1</b>
5.2	Capital and Revenue Incomes	<ul style="list-style-type: none"> <li>• Explain the meaning of capital income and revenue income.</li> <li>• Compare capital income and revenue income</li> </ul>	<b>K2</b>





5.3	Preparation of Manufacturing Account	<ul style="list-style-type: none"> <li>• Discuss the purpose of manufacturing account</li> <li>• Explain the specimen of a manufacturing account</li> <li>• Construct manufacturing account with the help of various transactions.</li> </ul>	<b>K6</b>
	Final Accounts without Adjustments.	<ul style="list-style-type: none"> <li>• Discuss the format of the final accounts</li> <li>• Explain procedure for preparing the final accounts</li> <li>• Construct trading, profit and loss account and balance sheet with the help of trial balance.</li> </ul>	<b>K6</b>

### 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**

<b>SEMESTER IV</b>	<b>CORE V</b> <b>COST ACCOUNTING</b>	<b>COURSE CODE:U22CF404</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK: 5</b>

**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	<b>K6</b>	<b>I</b>
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	<b>K6</b>	<b>I</b>
3	Calculate labour turnover by using various methods to calculate labour cost.	<b>K4</b>	<b>II</b>
4	Apply the different methods of apportionment of overheads	<b>K3</b>	<b>III</b>
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	<b>K6</b>	<b>IV</b>
6	Calculate the cost using operating costing in different types of industries.	<b>K4</b>	<b>V</b>

**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





- 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





2. <https://youtu.be/ojMZCQvIRZM>

3. <https://youtu.be/5e1qRvoz03k>

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

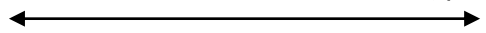
### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS &amp; MATERIAL CONTROL.</b>			
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	<ul style="list-style-type: none"><li>• Define Cost, Cost Accounting and Cost Accountancy</li><li>• Summarize the Merits and Demerits of Cost Accounting</li><li>• Classify the different types and the elements of cost</li><li>• What is Cost Centre and Cost Unit</li><li>.</li></ul>	<b>K2</b>
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	<ul style="list-style-type: none"><li>• Examine the treatment of stock in Cost sheet</li><li>• Estimate the Cost of Production/Sales by preparing a cost sheet</li></ul>	<b>K6</b>



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	<ul style="list-style-type: none"> <li>Calculate the minimum maximum and the re-ordering level for stock of materials</li> <li>Illustrate the Economic Ordering quantity of materials for a concern</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>Discuss the various methods of pricing the issue of materials</li> </ul>	<b>K2</b>
<b>UNIT II COMPUTATION AND CONTROL OF LABOUR COST</b>			
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> <li>What is Labour cost?</li> </ul>	<b>K2</b>
2.2	Labour turnover	<ul style="list-style-type: none"> <li>Discuss about Labour turnover</li> </ul>	<b>K2</b>
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method	<ul style="list-style-type: none"> <li>Apply the various methods of measuring Labour Turnover</li> </ul>	<b>K3</b>
2.4	Idle time and Overtime	<ul style="list-style-type: none"> <li>Identify Idle Time and Overtime in Labour costing</li> <li>Measure the Labour Cost when there is Idle Time and Over Time</li> </ul>	<b>K4</b>





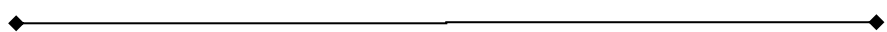
2.5	<p>Methods of remuneration</p> <p>2.5.1 Time rate system</p> <p>2.5.2 Piece rate system</p> <p>2.5.3 Straight piece rate system</p> <p>2.5.4 Taylors differential piece rate system</p> <p>2.5.5 Merrick’s Multiple or differential piece rate system</p> <p>2.5.6 Gantt’s task and bonus plan</p>	<ul style="list-style-type: none"> <li>Compare the various methods of remuneration for Labour</li> </ul>	<b>K2</b>
2.6	<p>Premium Bonus plans</p> <p>2.6.1 Halsey premium plan</p> <p>2.6.2 Halsey-weir scheme</p> <p>2.6.3 Rowan plan</p> <p>2.6.4 Barth’s variable sharing plan</p> <p>2.6.5 Emerson’s Efficiency plan</p> <p>2.6.6 Bedeaux’s point premium system</p>	<ul style="list-style-type: none"> <li>Calculate Bonus for Labour under various methods of Premium Bonus Plans.</li> </ul>	<b>K4</b>
<b>UNIT III OVERHEADS</b>			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> <li>Define Overheads</li> </ul>	<b>K1</b>
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> <li>Explain the importance of the allocation of</li> </ul>	<b>K2</b>
3.3	Allocation of Overheads	<ul style="list-style-type: none"> <li>what is allocation of overheads</li> </ul>	<b>K2</b>



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	<ul style="list-style-type: none"><li>• Identify the importance of apportionment of Overheads</li><li>• Apply the various methods of apportionment of overheads</li></ul>	<b>K3</b>
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"><li>• Discuss the different types of overhead rate</li></ul>	<b>K2</b>
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	<ul style="list-style-type: none"><li>• Apply the methods of Absorption of Overheads</li><li>• Measure the Machine hour rate</li></ul>	<b>K3</b>
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"><li>• Identify Under and Over Absorption of Overheads</li></ul>	<b>K3</b>
<b>UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS &amp; METHODS OF COSTING(JOB, BATCH AND CONTRACT)</b>			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"><li>• Compare the Profit and loss of cost and financial accounts and reconcile them.</li></ul>	<b>K2</b>
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	<ul style="list-style-type: none"><li>• Define Job costing</li><li>• Estimate a Job Cost sheet</li></ul>	<b>K2</b>



4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> <li>• Define Batch costing</li> <li>• Estimate the Economic Batch quantity</li> </ul>	<b>K2</b>
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.	<ul style="list-style-type: none"> <li>• Define Contract costing</li> <li>• List out the characteristic features of Contract costing</li> <li>• Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account</li> </ul>	<b>K6</b>
<b>UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)</b>			
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	<ul style="list-style-type: none"> <li>• Relate operating/Operation/Service costing</li> <li>• Calculate cost per unit in transport costing</li> <li>• Illustrate the costing procedures in transport Business</li> </ul>	<b>K4</b>





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)	<ul style="list-style-type: none"><li>• Define Process Costing</li><li>• Identify the costing procedures</li><li>• Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts</li></ul>	<b>K4</b>
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**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
<b>CO1</b>	H	H	H	H	-	H	H	M	H	H	H	H	M
<b>CO2</b>	H	-	H	-	-	-	-	-	-	H	-	H	M
<b>CO3</b>	H	M	H	H	-	-	H	H	H	H	H	H	H
<b>CO4</b>	H	M	H	-	-	M	H	L	-	H	M	H	-
<b>CO5</b>	H	-	H	-	-	M	M	-	-	H	-	H	-
<b>CO6</b>	H	-	H	M	-	H	-	-	M	H	-	H	L

**COURSE ASSESSMENT METHODS**

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

**COURSE COORDINATOR - DR. A.MUTHUMEENA**





- 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.



**B. Com (Financial Technology)**

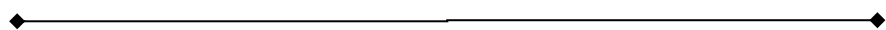
	Derivatives	derivatives	
1.2	Evolution	<ul style="list-style-type: none"><li>Summarize the evolution of Derivatives</li></ul>	<b>K3</b>
1.3	Indian Derivatives Market	<ul style="list-style-type: none"><li>Explain Indian derivatives market</li></ul>	<b>K2</b>
1.4	Market participants	<ul style="list-style-type: none"><li>Discuss the market participants</li></ul>	<b>K2</b>
1.4.1	Types	<ul style="list-style-type: none"><li>Describe types</li></ul>	<b>K2</b>
1.4.2	Significance	<ul style="list-style-type: none"><li>Explain significance</li></ul>	<b>K2</b>
1.4.3	Various risk faced by the participants	<ul style="list-style-type: none"><li>Classify various risk faced by the participants</li></ul>	<b>K2</b>
1.5	Introduction to Index	<ul style="list-style-type: none"><li>Describe introduction to index</li></ul>	<b>K2</b>
1.5.1	Significance	<ul style="list-style-type: none"><li>Illustrate significance</li></ul>	<b>K2</b>
1.5.2	Types	<ul style="list-style-type: none"><li>Show the types of Index</li></ul>	<b>K2</b>
K3	Attributes	<ul style="list-style-type: none"><li>Explain the attributes</li></ul>	<b>K2</b>
1.5.4	Index management	<ul style="list-style-type: none"><li>Explain index management</li></ul>	<b>K2</b>
1.5.5	Major Indices in India	<ul style="list-style-type: none"><li>Interpret the major indices in India</li></ul>	<b>K2</b>
1.5.6	Applications of Index.	<ul style="list-style-type: none"><li>Show the applications of index.</li></ul>	<b>K2</b>
<b>UNIT II Introduction to Forwards, Futures and Options</b>			
2.1	Payoff Charts	<ul style="list-style-type: none"><li>Describe payoff charts</li></ul>	<b>K2</b>
2.2	Futures pricing	<ul style="list-style-type: none"><li>Explain futures pricing</li></ul>	<b>K2</b>
2.3	Cash and carry / Non-arbitrage	<ul style="list-style-type: none"><li>Organize the cash and carry / non-arbitrage model</li></ul>	<b>K3</b>







	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	<ul style="list-style-type: none"> <li>Determine the Adjustments for Corporate Actions</li> </ul>	<b>K3</b>
3.9	Position Limits and Daily newspapers to track	<ul style="list-style-type: none"> <li>Analyze the position limits and</li> <li>daily newspapers to track</li> </ul>	<b>K4</b>
<b>UNIT IV Clearing and Settlement system and Legal and Regulatory Environment</b>			
4.1	Clearing Members	<ul style="list-style-type: none"> <li>Explain clearing members</li> </ul>	<b>K2</b>
4.2	Role and Eligibility norms	<ul style="list-style-type: none"> <li>Illustrate the role and eligibility norms</li> </ul>	<b>K2</b>
4.3	Mechanism and computation of open positions	<ul style="list-style-type: none"> <li>Estimate the mechanism and computation of open positions</li> </ul>	<b>K5</b>
4.4	Settlement of stock and index	<ul style="list-style-type: none"> <li>Appraise the settlement of stock and index</li> </ul>	<b>K5</b>
4.5	Margining and mark to market under SPAN, Risk Management features and position limits.	<ul style="list-style-type: none"> <li>Analyze the margining and mark to market under span, risk management features and position limits.</li> </ul>	<b>K4</b>
4.6	Rules and regulations	<ul style="list-style-type: none"> <li>Interpret the rules and regulations</li> </ul>	<b>K4</b>
4.7	Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.	<ul style="list-style-type: none"> <li>Contrast the recommendations of the L.C Gupta Committee, Recommendations Of The J R Verma Committee.</li> </ul>	<b>K4</b>
<b>UNIT V Taxation and Sales Practices and Investors Protection Services</b>			
5.1	Accounting of	<ul style="list-style-type: none"> <li>Describe the accounting of</li> </ul>	<b>K2</b>





	contracts	contracts	
5.2	Taxation of securities	<ul style="list-style-type: none"> <li>Illustrate taxation of securities</li> </ul>	<b>K2</b>
5.3	Risk profile	<ul style="list-style-type: none"> <li>Measure the risk profile</li> </ul>	<b>K5</b>
5.3.1	Importance of Sales process	<ul style="list-style-type: none"> <li>Analyze the importance of sales process</li> </ul>	<b>K4</b>
5.3.2	Importance of KYC	<ul style="list-style-type: none"> <li>Explain the importance of KYC</li> </ul>	<b>K2</b>
5.3.3	Documents to trade in Derivatives contract	<ul style="list-style-type: none"> <li>Manage the documents to trade in derivatives contract</li> </ul>	<b>K5</b>
5.3.4	Best practices in Derivatives sales	<ul style="list-style-type: none"> <li>Rate the best practices in derivatives sales</li> </ul>	<b>K5</b>
5.3.5	Investors Grievance Mechanism	<ul style="list-style-type: none"> <li>Evaluate the investors grievance mechanism</li> </ul>	<b>K5</b>

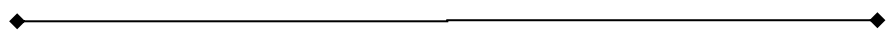
**MAPPING SCHEME FOR POs, PSOs AND COs**

**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
<b>CO 1</b>	H	H	L	L		M		H		H	H	M	
<b>CO 2</b>	H		H	H		H	M	H		M	H	H	
<b>CO 3</b>	M	H		H		M	M		M	H	M	H	M
<b>CO 4</b>	M		H	H		H		H	M	H	H	H	M
<b>CO 5</b>	M	M	H	H				H	M	H	H	H	M





CO 6		M	H	H			M	H	M		H	H	H
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## COURSE ASSESSMENT METHODS

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

**COURSE COORDINATOR – G. Rachel**

<b>SEMESTER IV</b>	<b>ELECTIVE I</b>	<b>COURSE CODE: U22CF4:A</b>
<b>CREDITS: 5</b>	<b>RETAIL MANAGEMENT</b>	<b>HOURS PER WEEK: 5</b>

## 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**

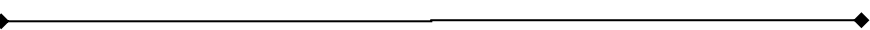
**20 Hours**

- 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.







**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](http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf)

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I RETAILING</b>			
1.1	Meaning	<ul style="list-style-type: none"> <li>● Recall the term retailing</li> </ul>	<b>K1</b>
1.2	Definition	<ul style="list-style-type: none"> <li>● Define retail management</li> </ul>	<b>K1</b>
1.3	Characteristics	<ul style="list-style-type: none"> <li>● Explain the characteristics of retailing</li> </ul>	<b>K2</b>
1.4	Retailing Principles	<ul style="list-style-type: none"> <li>● Identify a law or fact of retailing</li> </ul>	<b>K3</b>
1.5	Retail sales objectives	<ul style="list-style-type: none"> <li>● Identify the objectives of retail sales</li> </ul>	<b>K2</b>
1.6	Retailing in India	<ul style="list-style-type: none"> <li>● Explain the retailing business in India and across the world</li> </ul>	<b>K2</b>
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> <li>● Summarize the recent trends in retailing</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>● Examine the retail formats</li> <li>● Compare store and non-store based retailing with traditional and non-traditional retailing</li> <li>● Explain internet and cyber retailing</li> </ul>	<b>K4</b>
<b>UNIT II STORE LOCATION</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>● Evaluate the importance of store location</li> </ul>	<b>K5</b>



2.2	Selection of loyalty	<ul style="list-style-type: none"> <li>Discuss the selection of loyalty</li> </ul>	<b>K2</b>
2.3	Site analysis	<ul style="list-style-type: none"> <li>Discuss the various site and trading analysis</li> </ul>	<b>K2</b>
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> <li>Identify the demand and supply density</li> </ul>	<b>K2</b>
2.6	Site availability	<ul style="list-style-type: none"> <li>Discuss about the site availability</li> </ul>	<b>K2</b>
2.7	Trends in store location	<ul style="list-style-type: none"> <li>Analyze the trends in store location</li> </ul>	<b>K4</b>
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>Explain about the segmentation in retail marketing</li> </ul>	<b>K2</b>
2.9	Significance	<ul style="list-style-type: none"> <li>List out the importance of retail marketing segmentation</li> </ul>	<b>K1</b>
2.10	Market segmentation process	<ul style="list-style-type: none"> <li>Describe the various process in market segmentation</li> </ul>	<b>K1</b>
2.11	Key retail segments.	<ul style="list-style-type: none"> <li>Identify the key segments in retail marketing.</li> </ul>	<b>K2</b>
<b>UNIT III INVENTORY</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>List out the reasons for holding inventory</li> </ul>	<b>K1</b>
3.2	Methods of inventory control	<ul style="list-style-type: none"> <li>Identify the various inventory control methods.</li> </ul>	<b>K3</b>
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>Explain the selective inventory management</li> </ul>	<b>K2</b>
3.4	EOQ model	<ul style="list-style-type: none"> <li>Analyze EOQ model</li> </ul>	<b>K4</b>
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> <li>Compare the various inventory analysis</li> </ul>	<b>K4</b>
3.6	Inventory costs	<ul style="list-style-type: none"> <li>Compute the inventory costs</li> </ul>	<b>K4</b>
3.7	Material handling	<ul style="list-style-type: none"> <li>Explain various methods of material handling</li> </ul>	<b>K2</b>
3.8	Latest development in inventory management	<ul style="list-style-type: none"> <li>Explain the latest methods and developments in</li> </ul>	<b>K2</b>























	<p>5.1.1.4.Method of Least Squares</p> <p>5.1.2. Seasonal Fluctuations</p> <p>5.1.2.1.Method of Simple Averages</p> <p>5.1.2.2. Method of Moving Averages</p> <p>5.1.2.3.Ratio to trend Method</p> <p>5.1.2.4. Method of link Relatives</p> <p>5.1.3. Cyclical Fluctuation</p> <p>5.1.4. Random Fluctuation</p>	<ul style="list-style-type: none"> <li>• Calculate Trend and Seasonal Fluctuations based on various methods.</li> <li>• Evaluate the changes in Trend.</li> </ul>	
5.2	<p><b>Index Numbers</b></p> <p>5.2.1 Definition</p> <p>5.2.2. Simple Index number</p> <p>5.2.3. Weighted Index Number</p> <p>5.2.3.1Laspeyre’s formula</p> <p>5.2.3.2Paache’s formula</p> <p>5.2.3.3Fisher’s formula</p> <p>5.2.3.4Marshal Edge-worth</p> <p>5.2.3.5 Bowley’s formula</p> <p>5.2.3.6Kelly’s formula</p> <p>5.2.4. Mathematical tests of consistency</p> <p>5.2.4.1Time reversal test</p> <p>5.2.4.2Factor reversal test</p> <p>5.2.5. Fixed Index Number</p> <p>5.2.6. Chain Index Number</p> <p>5.2.7. Cost of Living Index</p>	<ul style="list-style-type: none"> <li>• Define Index Numbers.</li> <li>• Calculate Simple Index number and Weighted Index number using various formulae.</li> <li>• Calculate Fixed and Chain Index numbers.</li> <li>• Solve problems to find out Cost of Living Index.</li> <li>• Prove the consistency of data using Time and Factor Reversal Tests.</li> </ul>	<b>K5</b>

**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			

















- 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	<a href="https://www.business.com/articles/leadership-styles-millennials/">https://www.business.com/articles/leadership-styles-millennials/</a>
2.	Modern techniques of Control	<a href="https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358">https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358</a>
3.	Using Artificial Intelligence to source, assess and screen employees	<a href="https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/">https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/</a>
4.	Employee branding	<a href="https://beamery.com/blog/employer-branding">https://beamery.com/blog/employer-branding</a>





3.1	<b>Organising</b> 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	<ul style="list-style-type: none"> <li>• Define and recall the concept of organising</li> <li>• Explain the features of organising</li> <li>• Discuss the structure of organising</li> <li>• Recognize the delegation process</li> <li>• Discuss decentralization process</li> </ul>	<b>K2</b>
3.2	<b>Staffing</b> 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of <b>Recruitment</b> 3.2.4 Training 3.2.4.1 Methods of Training	<ul style="list-style-type: none"> <li>• Recall the meaning of Staffing</li> <li>• Outline the Objectives of Staffing</li> <li>• Define the term Recruitment.</li> <li>• Analyse the Sources of Recruitment</li> </ul>	<b>K4</b>
<b>UNIT IV DIRECTING</b>			
4.1	<b>Motivation</b> 4.1.1 Definition 4.1.2 Maslow’s theory of Hierarchy of needs 4.1.3 Douglas McGregor’s theory	<ul style="list-style-type: none"> <li>• Define the term Motivation.</li> <li>• Explain Maslow’s and Douglas Theories of Motivation</li> </ul>	<b>K2</b>
4.2	<b>Leadership</b> 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> <li>• Identify the Importance of Leadership in an Organisation.</li> <li>• Discuss the various Leadership Styles.</li> <li>• Outline the Qualities of a good leader.</li> </ul>	<b>K2</b>
4.3	<b>Communication</b> 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> <li>• State the meaning of Communication.</li> <li>• Evaluate the communication Process.</li> <li>• Outline the types of Communication.</li> </ul>	<b>K6</b>
<b>UNIT V COORDINATION AND CONTROL</b>			











- 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	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>
4	Common Tax Concerns for Tax Expatriates	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>

### 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)



<b>Unit</b>	<b>Content of the Unit</b>	<b>Learning Outcome</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I BASIC CONCEPTS OF INCOME TAX</b>			
1.1	History of income tax	<ul style="list-style-type: none"> <li>Recall the history of tax</li> </ul>	<b>K1</b>
1.2	Cannons of taxation	<ul style="list-style-type: none"> <li>Explain the cannons of taxation</li> </ul>	<b>K2</b>
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> <li>Identify the types of assesses</li> </ul>	<b>K2</b>
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> <li>Define Assessment and Previous Year</li> </ul>	<b>KI</b>
1.7	Agricultural Income	<ul style="list-style-type: none"> <li>Recall the concept of agricultural income</li> </ul>	<b>K1</b>
1.8- 1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> <li>Compare and contrast Capital &amp; Revenue expenses and receipts</li> </ul>	<b>K2</b>
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> <li>Classify the various incomes exempted u/s 10.</li> </ul>	<b>K2</b>
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>Identify an Ordinary resident, not ordinary resident and non-resident</li> </ul>	<b>K2</b>
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>Explain the Basic and additional conditions to identifying the residential status of individual</li> <li>Identify the Basic conditions and additional conditions to identifying the residential status of individual</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.</li> </ul>	<b>K2</b>
1.15	Incidence of tax	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable for ROR, RNOR and NR</li> </ul>	<b>K2</b>
1.16	Incomes are taxable for ordinary	<ul style="list-style-type: none"> <li>Estimate the incomes of</li> </ul>	<b>K2</b>





		Provident Fund along with the relevant provisions. <ul style="list-style-type: none"> <li>Calculate the amount of taxable Provident Fund.</li> </ul>	<b>K4</b>
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> <li>State the meaning of profit in lieu of salary</li> </ul>	<b>K1</b>
2.9	Allowance	<ul style="list-style-type: none"> <li>Classify the different types of allowances</li> <li>Solve problems applying the rules for HRA and EA.</li> </ul>	<b>K3</b>
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)	<ul style="list-style-type: none"> <li>Classify the different types of perquisites</li> <li>Define a specified employee</li> <li>Solve problems applying the rules for perquisites and calculate value of perquisites.</li> <li>Solve problems by applying the rules for perquisites and calculate Income from salary.</li> </ul>	<b>K3</b>
2.11	Deductions u/s 16	<ul style="list-style-type: none"> <li>Identify the specific deductions u/s 16</li> <li>Calculate Income from Salary</li> </ul>	<b>K4</b>
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> <li>List the deductions u/s 80C</li> <li>Solve problems to calculate deductions u/s 80C</li> </ul>	<b>K3</b>
<b>UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY</b>			
3.1	Basic terms	<ul style="list-style-type: none"> <li>Define the various basic terms relating to House Property.</li> </ul>	<b>K1</b>
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> <li>Discuss the various Incomes that can be taxed under the head house property.</li> <li>Calculate tax in income from house property</li> </ul>	<b>K4</b>
3.3	Exempted house property income	<ul style="list-style-type: none"> <li>Explain the various incomes that are exempt from House property income.</li> </ul>	<b>K2</b>

**B. Com (Financial Technology)**

3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"><li>Calculate GAV</li></ul>	<b>K4</b>
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"><li>Calculate NAV</li></ul>	<b>K4</b>
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"><li>Illustrate the treatment of partly let out and partly self-occupied house.</li></ul>	<b>K2</b>
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"><li>Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.</li></ul>	<b>K1</b>
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"><li>Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house</li></ul>	<b>K2</b>
3.9	Treatment of 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	<ul style="list-style-type: none"><li>Show the method of calculation of Pre-completion interest.</li><li>Calculate pre-completion interest.</li></ul>	<b>K4</b>
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"><li>Calculate IFHP.</li></ul>	<b>K4</b>
<b>UNIT IV          CALCULATION OF INCOME FROM BUSINESS OR PROFESSION</b>			
4.1	Basic terms	<ul style="list-style-type: none"><li>Define the basic terms pertaining to Income from business or profession</li></ul>	<b>K1</b>
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"><li>Explain the incomes that are taxable under the head of income from business and profession.</li></ul>	<b>K2</b>
4.3	Various methods of accounting	<ul style="list-style-type: none"><li>Explain the various methods of accounting</li></ul>	<b>K2</b>
4.4	Losses which are incidental to business	<ul style="list-style-type: none"><li>Identify the losses incidental to business</li></ul>	<b>K2</b>
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"><li>Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business.</li></ul>	<b>K2</b>
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"><li>Recall the method of calculation of</li></ul>	<b>K4</b>

		undervaluation and over valuation of stock • Calculate IFB	
4.7	Calculation of Income from Business	• Calculate IFB by applying the various related provisions	<b>K4</b>
4.8	Rules for calculating Income from Profession	• Explain the rules for calculating IFP • Apply the rules for calculating IFP	<b>K3</b>
4.9	Calculation of Income from Profession	• Calculate IFP	<b>K4</b>
<b>UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES</b>			
5.1	Basic terms	• Recall the basic terms relating to IFCG	<b>K1</b>
5.2	Treatment of depreciable asset while calculating capital gains.	• Illustrate the method of treating depreciable assets.	<b>K2</b>
5.3	Various assets which are not included in capital assets	• Classify the various assets which are not included in capital assets.	<b>K2</b>
5.4	The capital gains exempted u/s 10	• List the capital gains exempted u/s 10	<b>K1</b>
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	<b>K4</b>
5.6	Calculation of IFCG	• Calculate IFCG	<b>K4</b>
5.7	<b>Income from other sources</b> 5.7.1 to 5.7.9 Basic terms	• Recall the meaning of various basic terms related to Business or profession.	<b>K1</b>
5.8	Residuary Head of Income	• Identify residuary head of income.	<b>K2</b>
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	<b>K2</b>
5.10	Various deductions u/s 57	• Identify the Various deductions u/s 57	<b>K1</b>
5.11	Various deductions that cannot be claimed as deductions.	• Evaluate the Various deductions that cannot be claimed as deductions	<b>K6</b>
5.12	Treatment of casual incomes	• Identify the method of treatment of casual	<b>K3</b>



		<p>incomes</p> <ul style="list-style-type: none"> <li>Solve problems to find IFOS through casual incomes.</li> </ul>	
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> <li>Explain the tax treatment of various kinds of securities</li> <li>Calculate interest on securities</li> </ul>	<b>K4</b>
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> <li>Spell out the rules for grossing up of income</li> <li>Solve problems applying grossing up rule.</li> </ul>	<b>K3</b>
5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>Estimate Income from Other Sources by applying the above provisions.</li> </ul>	<b>K4</b>

### 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	
<b>CO1</b>	H	H	H	-	-	H	-	H	-	-	L	H	M	
<b>CO2</b>	H	H	M	H	-	H	-	H		M	-	H	H	
<b>CO3</b>	-	H	-	M	-	H	-	H	-	-	H	-	M	
<b>CO4</b>	-	-	H	M	-	H	-	H	H	H	H	H	-	
<b>CO5</b>	-	-	H	H	-	H	-	H	-	H	-	H	-	
<b>CO6</b>	-	-	H	H	-	H	-	H	-	H	-	H	H	

### COURSE ASSESSMENT METHODS

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

**COURSE COORDINATOR - MRS.S.PADMAVATHY**



- 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.

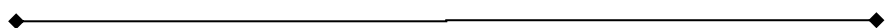
#### Unit V Financial Analytics and Development using Python (18 Hours)

- 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	<a href="https://www.teradata.com">https://www.teradata.com</a>





2	Financial Analytics with R	<a href="https://www.quantitativesingularity.com">https://www.quantitativesingularity.com</a>
3	Financial Analytics with Python	<a href="https://academy.smu.edu.sg">https://academy.smu.edu.sg</a>
4	Analyze Financial Data with Python	<a href="https://www.codeacademy.com">https://www.codeacademy.com</a>

### **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, Seema Achavya, 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

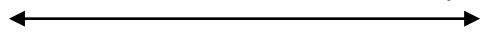
### **WEB LINKS**

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)**



<b>Unit/Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I Financial Analytics</b>			
1.1 1.1.1	Introduction, meaning	<ul style="list-style-type: none"><li>Recall the Definition and meaning of financial analytics</li></ul>	<b>K1</b>
1.1.2 1.1.3	Importance of Financial Analytics Uses and Features	<ul style="list-style-type: none"><li>Explain the importance uses and features of financial analytics</li></ul>	<b>K2</b>
1.2	Documents used in Financial Analytics	<ul style="list-style-type: none"><li>Summarize the documents used in Financial Analytics</li></ul>	<b>K2</b>
1.3	Elements of Financial Health	<ul style="list-style-type: none"><li>Classify the elements of Financial Health</li></ul>	<b>K2</b>
1.4	Analysts	<ul style="list-style-type: none"><li>Explain the role and responsibilities of information and knowledge</li><li>Illustrate the methodology and data</li><li>Extend Required Competencies for the Analyst</li><li>Interpret the Hypothesis Driven Methods</li><li>Outline the Data Mining with Target Variables</li><li>Show the Explorative Methods</li><li>Rephrase the Business requirements</li></ul>	<b>K2</b>
<b>UNIT II Financial Analytics with R</b>			
2.	R and its application	<ul style="list-style-type: none"><li>Define R and its application</li><li>Explain the Language features</li><li>Outline the functions of R</li></ul>	<b>K2</b>
2.2	Financial analytics with R	<ul style="list-style-type: none"><li>State the Assignment and Arguments of R</li><li>List out the types of R</li></ul>	<b>K1</b>
2.3	Financial statistics	<ul style="list-style-type: none"><li>What is the meaning of financial statistics?</li><li>Explain the concept and mathematical expectations?</li></ul>	<b>K2</b>
2.4	Financial Securities	<ul style="list-style-type: none"><li>Classify the Bond and Stock investments and Housing and</li></ul>	<b>K2</b>



		Euro crisis <ul style="list-style-type: none"> <li>• Explain the Securities Datasets and Visualization</li> <li>• Summarize the Plotting multiple series</li> </ul>	
2.5	Time Series and Sharpe ratio	<ul style="list-style-type: none"> <li>• Compare the time series and Sharpe ratio</li> <li>• Analyze the Auto Regressive and integrated moving average Processes</li> </ul>	<b>K4</b>
2.6	Time periods and Annualizing	<ul style="list-style-type: none"> <li>• Illustrate the time periods and annualizing</li> <li>• Demonstrate the time periods and annualizing</li> </ul>	<b>K2</b>
2.7	Ranking investment candidates	<ul style="list-style-type: none"> <li>• Define the ranking investment</li> <li>• Explain the measurement of ranking investment candidates</li> </ul>	<b>K2</b>
2.8	Sharpe Ratio for Income Statement growth	<ul style="list-style-type: none"> <li>• Examine the Sharpe ratio for income statement growth</li> </ul>	<b>K4</b>
<b>UNIT III Financial Analytics with Python</b>			
3.1	Numbers in python	<ul style="list-style-type: none"> <li>• Explain the concepts of numbers in python</li> </ul>	<b>K2</b>
3.1	Using type with different and creating an imaginary number	<ul style="list-style-type: none"> <li>• Formulate Using numbers</li> <li>• Formulate Using math operations and number formats</li> </ul>	<b>K2</b>
3.2	Python ingredients	<ul style="list-style-type: none"> <li>• Identify the the python ingredients- variables, names, objects, numbers, integers, precedence, bases, and type</li> </ul>	<b>K3</b>
3.4	Conversion, Strings	<ul style="list-style-type: none"> <li>• Describe the conversion and strings in financial analytics</li> </ul>	<b>K2</b>
3.4	Create coin Quotes-Reading Crossovers	<ul style="list-style-type: none"> <li>• Create coin quotes, Pairs trading, Financial Plots, Financial Data and Regression Analysis</li> </ul>	<b>K6</b>
3.5	Supervised Learning	<ul style="list-style-type: none"> <li>• Demonstrate the supervised</li> </ul>	<b>K3</b>



		learning	
3.5.1 -3.5.7		<ul style="list-style-type: none"> <li>List out the Linear Regression, Ordinary Least Squares, Regularized Regression, Logistic Regression, K-Nearest Neighbors, Linear Discriminant Analysis and Classification and Regression Trees</li> </ul>	<b>K4</b>
3.6	Unsupervised Learning	<ul style="list-style-type: none"> <li>Describe the concept of Dimensionality Reduction</li> <li>Interpret the Clustering Techniques</li> <li>Interpret the k-means Clustering</li> </ul>	<b>K2</b>
<b>UNIT IV Financial Analytics Applications using R</b>			
4.1	Ganging the market Sentiment	<ul style="list-style-type: none"> <li>Define the market sentiment</li> <li>What is ganging the market sentiment?</li> </ul>	<b>K1</b>
4.1	Mark or Regime Switching model	<ul style="list-style-type: none"> <li>Examine the regime switching model</li> <li>Examine the mark switching model, Bayesian reasoning and Beta distribution</li> </ul>	<b>K4</b>
4.2	Stimulating Trading Strategies	<ul style="list-style-type: none"> <li>Describe the stimulating trading strategies</li> </ul>	<b>K2</b>
4.2.1-4.2.4	Foreign exchange markets, Chart analysis, Bayesian Reasoning within positions	<ul style="list-style-type: none"> <li>List out the Foreign exchange markets</li> <li>Prepare Chart analytics</li> <li>Examine the Initialization and finalization</li> <li>Explain the Bayesian Reasoning within Positions</li> </ul>	<b>K4</b>
4.3	Prediction using fundamentals and binomial model for options	<ul style="list-style-type: none"> <li>Describe the Best income statement Portfolio and obtaining Price Statistics</li> <li>Compare the income statement</li> </ul>	<b>K4</b>







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**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Activity Based Budgeting	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/</a>
2	Throughput accounting	<a href="https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html">https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html</a>
3	Environmental Management Accounting	<a href="https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html">https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html</a>
4	Value chain analysis	<a href="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">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</a>

**TEXT BOOK**

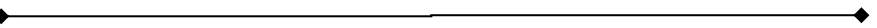
1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. ltd., New Delhi.

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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>



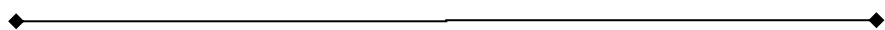


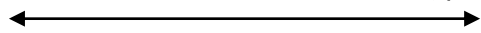
3. <https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

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

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Content of the Unit</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I                  FUNDAMENTALS OF MANAGEMENT ACCOUNTING</b>			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"> <li>• Define Management accounting</li> <li>• Explain the scope and functions of management accounting</li> </ul>	<b>K2</b>
1.2	Advantages and Limitations	<ul style="list-style-type: none"> <li>• Summarize the merits and demerits of Management accounting</li> </ul>	<b>K2</b>
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> <li>• Identify the principles of management accounting</li> <li>• Recall the objectives of Management accounting</li> </ul>	<b>K2</b>
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> <li>• Define Financial accounting</li> <li>• Differentiate between Management accounting and Financial accounting</li> </ul>	<b>K4</b>
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> <li>• Define Cost accounting</li> <li>• Differentiate Management accounting and Cost accounting</li> </ul>	<b>K4</b>
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> <li>• Discuss the installation of management accounting systems.</li> </ul>	<b>K2</b>
<b>UNIT II                  FINANCIAL STATEMENT ANALYSIS</b>			
2.1	Financial statement analysis	<ul style="list-style-type: none"> <li>• Define Financial statement analysis</li> <li>• Identify the techniques of financial statement analysis</li> </ul>	<b>K2</b>
2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>• Describe the Nature and limitations of Financial Statement analysis</li> </ul>	<b>K2</b>
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>• State the meaning of Ratio analysis</li> <li>• Classify the various types accounting ratios</li> </ul>	<b>K2</b>
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>• Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	<b>K4</b>



**B. Com (Financial Technology)**

2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>List out the Classification of ratios</li> <li>Illustrate the problems in Ratios</li> <li>Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	<b>K6</b>
<b>UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>Define Funds Flow Statement</li> <li>Summarize the Objectives of Funds Flow Statement</li> </ul>	<b>K2</b>
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	<b>K2</b>
3.3	Sources and Uses or Application of Funds  Funds from operation	<ul style="list-style-type: none"> <li>List out the different items of sources and application of funds.</li> <li>Explain how funds from operation are calculated.</li> </ul>	<b>K2</b>
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>Prepare a Funds Flow Statement</li> </ul>	<b>K6</b>
3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>State the meaning of Cash Flow statement</li> <li>Explain how cash flow statement differs from Fund flow Statement</li> <li>Prepare a Cash Flow Statement as per AS3.</li> </ul>	<b>K6</b>
<b>UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS</b>			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> <li>Define Marginal Costing</li> <li>Tell what is Break Even Analysis</li> </ul>	<b>K1</b>
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> <li>Explain the features of Marginal costing</li> <li>Illustrate the merits and demerits of Marginal Costing</li> </ul>	<b>K2</b>
4.3	Break even Chart	<ul style="list-style-type: none"> <li>Construct a Break Even Chart.</li> </ul>	<b>K3</b>
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> <li>Express the objectives of Cost Volume Profit Analysis.</li> <li>Estimate the Marginal cost statement.</li> <li>Assess the concept of marginal costing and CVP analysis</li> </ul>	<b>K5</b>
<b>UNIT VBUDGETARY CONTROL AND STANDARD COSTING</b>			
5.1	Budget- Introduction	<ul style="list-style-type: none"> <li>Define the term Budget</li> <li>Explain the advantages and disadvantages of budgetary control.</li> </ul>	<b>K2</b>





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

## COURSE OUTCOMES

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

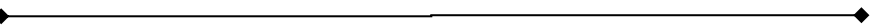
Sl. No.	Course Outcomes	Level	Unit Covered
<b>1</b>	Discuss the basic concepts of distributed systems and structure of Block Chain Management	<b>K6</b>	<b>I</b>
<b>2</b>	Construct Bit coin transaction and network structure	<b>K6</b>	<b>II</b>
<b>3</b>	Classify the Importance of various crypto currencies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

### 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	<a href="https://www.synopsys.com">https://www.synopsys.com</a>
2	Bit coin	<a href="https://www.investopedia.com">https://www.investopedia.com</a>
3	Real Business of Block chain	<a href="https://www.gartner.com">https://www.gartner.com</a>
4	Block chain technology for business	<a href="https://www.ibm.com">https://www.ibm.com</a>

**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; 1st edition, 2017
2. Anshul Kaushik, “Block Chain and Crypto Currencies”, Khanna Publishing House, Delhi





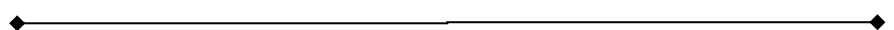
3. Imran Bashir, “Mastering Block Chain: Distributed Ledger Technology, Decentralization and Smart Contracts Explained”, Packt Publishing, first edition – 2012.

**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
<b>UNIT I Overview of Block Chain</b>			
1.1	A Payment System	<ul style="list-style-type: none"> <li>• Relate block chain in a payment system</li> </ul>	<b>K1</b>
1.2	Two types of Software Architecture	<ul style="list-style-type: none"> <li>• Classify the two types of software architecture</li> </ul>	<b>K2</b>
1.3 1.4 1.5	Distributed Systems	<ul style="list-style-type: none"> <li>• State the merits and demerits of distributed systems</li> <li>• Compare Mixing Centralized and Distributed Systems</li> </ul>	<b>K4</b>
1.6	Purpose of Block chain	<ul style="list-style-type: none"> <li>• Explain the purpose of block chain</li> </ul>	<b>K2</b>
1.7	Block chain Uses	<ul style="list-style-type: none"> <li>• List out the layers of block chain</li> <li>• Uses of block chain</li> </ul>	<b>K4</b>
1.8 1.9	Block chain	<ul style="list-style-type: none"> <li>• Outline the concepts and Laying the Block chain Foundation</li> <li>• Cryptography</li> </ul>	<b>K2</b>
1.10	Structure of block chain	<ul style="list-style-type: none"> <li>• Construct the Structure of Block chains</li> </ul>	<b>K6</b>
1.11 1.12	Block chain Applications The Block chain Life Cycle	<ul style="list-style-type: none"> <li>• Apply block chain applications</li> <li>• Classify the block chain life cycle</li> </ul>	<b>K3</b>
1.13	Block chains in Use.	<ul style="list-style-type: none"> <li>• Identify the uses of block chains</li> </ul>	<b>K3</b>
<b>UNIT II Overview of Bit coins</b>			
2.1	History of Money	<ul style="list-style-type: none"> <li>• Outline the history of money</li> </ul>	<b>K2</b>



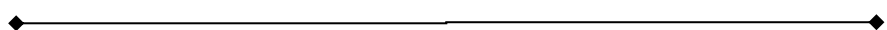


2.2		and dawn of Bit coin	
2.3	Bit coin	<ul style="list-style-type: none"> <li>• Meaning of Bit coin</li> <li>• Definition of Bit coin</li> </ul>	<b>K1</b>
2.4 2.5	Working with Bit coins.	<ul style="list-style-type: none"> <li>• Explain the working process of bit coins</li> <li>• Explain the advanced concepts of bit coin block chain</li> </ul>	<b>K2</b>
2.6 2.7 2.8	Block Structure	<ul style="list-style-type: none"> <li>• Create Merkle Tree and The Genesis Block</li> <li>• Construct the Bit coin Network structure</li> </ul>	<b>K6</b>
2.9	Network Discovery for a New Node	<ul style="list-style-type: none"> <li>• Design the network discovery for a new node</li> </ul>	<b>K4</b>
2.10 2.11	Bit coin Transactions	<ul style="list-style-type: none"> <li>• Illustrate the consensus and block mining</li> <li>• Demonstrate the bit coin transactions</li> </ul>	<b>K2</b>
2.12	Block Propagation	<ul style="list-style-type: none"> <li>• Define the block propagation</li> <li>• Explain the measurement of block propagation</li> </ul>	<b>K2</b>
2.13 2.14	Bit coin Scripts	<ul style="list-style-type: none"> <li>• Describe a bit coin scripts and wallets</li> </ul>	<b>K2</b>
<b>UNIT III Block Chain 1.0, 2.0 and 3.0</b>			
3.1	Block chain 1.0	<ul style="list-style-type: none"> <li>• Explain the advanced concepts of block chain I.O and currency</li> </ul>	<b>K2</b>
3.1	Crypto currency	<ul style="list-style-type: none"> <li>• Categorize the practical Using of crypto currency</li> <li>• Describe the working process of crypto currency</li> <li>• Block chain 1.0 in Practical Use</li> </ul>	<b>K4</b>
3.2	Block chain 2.0	<ul style="list-style-type: none"> <li>• State the latest concepts of</li> </ul>	

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		block chain 2.0	<b>K2</b>
3.2	Block chain 2.0	<ul style="list-style-type: none"> <li>• Describe the contracts, financial services</li> <li>• List out the financial services</li> <li>• Explain the concept of crowd funding</li> </ul>	<b>K2</b>
3.2	Block chain 2.0	<ul style="list-style-type: none"> <li>• Compare Bit coin Prediction Markets, Smart Property and Smart Contracts</li> <li>• Explain the Block chain 2.0 Protocol Projects</li> </ul>	<b>K2</b>
3.3	Ethereum	<ul style="list-style-type: none"> <li>• Describe the ethereum is a decentralized, open source block chain with smart contract functionality.</li> </ul>	<b>K3</b>
3.3	Ethereum	<ul style="list-style-type: none"> <li>• Analyze the Turing Complete Virtual Machine</li> <li>• Build Automatic Markets and Trade nets</li> <li>• Explain the Block chain as a Path to Artificial Intelligence</li> </ul>	<b>K4</b>
3.4	Block chain 3.0	<ul style="list-style-type: none"> <li>• Compare Beyond Currency with Economics, and Markets</li> </ul>	<b>K4</b>
3.5	Block chain Science	<ul style="list-style-type: none"> <li>• Explain the concept of technological block chain science</li> <li>• Compare the grid coin and folding coin</li> </ul>	<b>K4</b>
<b>UNIT IV Impacts of Block Chain</b>			
4.1	Block chain Learning	<ul style="list-style-type: none"> <li>• Define the block chain learning</li> <li>• What is block chain learning?</li> </ul>	<b>K1</b>
4.1.-4.2	Bit coin MOOCs and Smart Contract Literacy	<ul style="list-style-type: none"> <li>• Identify the Bit coin Mocc's and smart contract literacy</li> <li>• Summarize the advance level of learning like learn coin, currency, token and tokenizing</li> </ul>	<b>K3</b>





4.4, 4.5	Community coin Campus coin	<ul style="list-style-type: none"> <li>• Difference between the community coin and campus coin</li> <li>• Define community coin and campus coin</li> </ul>	<b>K3</b>
4.6	Currency Multiplicity- Demurrage Currencies	<ul style="list-style-type: none"> <li>• Explain the currency multiplicity</li> <li>• Identify the demurrage currencies</li> </ul>	<b>K3</b>
4.7 4.8	Technical Challenges Business Model Challenges	<ul style="list-style-type: none"> <li>• Solve the technical challenges and business model challenges</li> </ul>	<b>K3</b>
4.9 4.10	Scandals and Public Perception Government Regulation	<ul style="list-style-type: none"> <li>• Compare the scandals and public perception</li> <li>• Illustrate the government regulations</li> </ul>	<b>K3</b>
4.11	Privacy Challenges for Personal Records	<ul style="list-style-type: none"> <li>• Summarize the privacy challenges for personal records</li> </ul>	<b>K2</b>
4.12, 4.13	Block chain Genomic Block chain Health	<ul style="list-style-type: none"> <li>• Describe the concepts of block chain genomics</li> <li>• Discuss the block chain health</li> </ul>	<b>K3</b>
<b>UNIT V The Real Business of Block chain</b>			
5.1	Block chain Inspired Solution	<ul style="list-style-type: none"> <li>• State the meaning of block chain inspired solution</li> </ul>	<b>K2</b>
5.2	Block chain Inspired Solution	<ul style="list-style-type: none"> <li>• Describe concepts of Business Currencies with Block chain Inspired Solution</li> </ul>	<b>K2</b>
5.3	Block chain complete solution	<ul style="list-style-type: none"> <li>• Appraise the block chain complete solution</li> </ul>	<b>K5</b>
5.4	Seeking Value Consorting with the Enemy	<ul style="list-style-type: none"> <li>• Compute the seeking value consorting with the enemy</li> </ul>	<b>K4</b>

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5.5, 5.6	Game on for Tokenization	<ul style="list-style-type: none"> <li>Identify the basic concepts of game on for tokenization</li> <li>Explain the Embracing Consensus through Decentralization</li> </ul>	<b>K3</b>
5.7	Market Access and Participation	<ul style="list-style-type: none"> <li>Analyze the market access and participation</li> </ul>	<b>K4</b>
5.8	Enhanced Block chain Solutions	<ul style="list-style-type: none"> <li>Examine the enhanced block chain solutions</li> </ul>	<b>K4</b>
5.9	Unleashing the Power of Smart Thing	<ul style="list-style-type: none"> <li>Classify the unleashing the power of smart thing</li> </ul>	<b>K4</b>
5.10	The Block chain Organization	<ul style="list-style-type: none"> <li>List out the block chain organizations</li> </ul>	<b>K3</b>
5.11	The Block chain Society.	<ul style="list-style-type: none"> <li>Identify the block chain society</li> </ul>	<b>K3</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

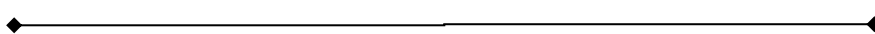
**M-Moderate**

**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
<b>CO 1</b>	H	H	M		L	L			L	M	H		M
<b>CO 2</b>	H	H	H	M	M	M	H		L	M			
<b>CO 3</b>	H	H	H	L	M		M		M	H	H		H
<b>CO 4</b>	H	H	H	L		M	M	L	M	M	M	M	
<b>CO 5</b>	H	H	H	L	M	M	M	L	M	M	H	M	L
<b>CO 6</b>	H	H	H		M	M		L	M	M	H	M	L

### COURSE ASSESSMENT METHODS

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







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**





## B. Com (Financial Technology)



1.4.	Level of Detail or Aggregation	<ul style="list-style-type: none"> <li>List of various level of details related to financial models</li> </ul>	<b>K1</b>
1.5.	Model Structure and Planning	<ul style="list-style-type: none"> <li>Illustrate multiple model structure and planning</li> </ul>	<b>K2</b>
1.6.	Model Building	<ul style="list-style-type: none"> <li>Infer information about different model building</li> </ul>	<b>K2</b>
1.7.	Results Presentation and Other Uses of Sensitivity Analysis	<ul style="list-style-type: none"> <li>Interpret results and uses of other sensitivity analysis in modelling</li> </ul>	<b>K2</b>
1.8.	Model Auditing.	<ul style="list-style-type: none"> <li>Explain in detail the model auditing techniques</li> </ul>	<b>K2</b>
<b>UNIT II Financial Statement, Cash Flow and Valuation Modelling</b>			
2.1.	Financial Statement Modelling	<ul style="list-style-type: none"> <li>Explain what the financial statement in modelling</li> </ul>	<b>K2</b>
2.2.	Core Points and Example	<ul style="list-style-type: none"> <li>Build core points in models</li> </ul>	<b>K3</b>
2.3.	Income Statement Forecasting	<ul style="list-style-type: none"> <li>Examine the income statements Forecasting</li> </ul>	<b>K4</b>
2.4.	Sales Forecasts	<ul style="list-style-type: none"> <li>Discover the various kinds of sales force</li> </ul>	<b>K4</b>
2.5.	Cost Forecasts	<ul style="list-style-type: none"> <li>List different kinds of cost forecasts</li> </ul>	<b>K4</b>
2.6.	Operating Profit, Taxable Profit, Tax and Net Income	<ul style="list-style-type: none"> <li>Categorize the different types of profits, taxes and income</li> </ul>	<b>K4</b>
2.7.	Dividends and Retained Earnings Balance Sheet Forecasting	<ul style="list-style-type: none"> <li>Judge the declaration of dividend and forecasting of balance sheet</li> </ul>	<b>K5</b>
2.8.	Error Checks and Feasibility Checks	<ul style="list-style-type: none"> <li>Compare the errors with feasibility checks</li> </ul>	<b>K4</b>
2.9.	Cash Flow Statement Forecasting	<ul style="list-style-type: none"> <li>Examine the forecast of the cash flow statement</li> </ul>	<b>K4</b>
2.10.	Cash Flow Valuation	<ul style="list-style-type: none"> <li>Compare the cash flow valuation</li> </ul>	<b>K4</b>
<b>• Unit III Developing Financial Models</b>			
3.1.	Financial Modelling	<ul style="list-style-type: none"> <li>Discuss about the financial modelling in detail</li> </ul>	<b>K6</b>
3.2.	Basics of Design	<ul style="list-style-type: none"> <li>Elaborate the basic designs in financial modelling</li> </ul>	<b>K6</b>

**B. Com (Financial Technology)**

3.3.	Design process and method	<ul style="list-style-type: none"><li>Analyze various methods and process of modelling designs</li></ul>	<b>K4</b>
3.4.	Menu structure	<ul style="list-style-type: none"><li>Build variety of menu structure in modelling</li></ul>	<b>K6</b>
3.5.	Management reports and summaries	<ul style="list-style-type: none"><li>Develop skills to prepare and check the management reports and summaries</li></ul>	<b>K6</b>
3.6.	Development	<ul style="list-style-type: none"><li>Formulate and develop different models as required</li></ul>	<b>K6</b>
3.7.	Testing and auditing	<ul style="list-style-type: none"><li>Assess knowledge to test and to audit different financial models</li></ul>	<b>K5</b>
3.8.	Protection as an application	<ul style="list-style-type: none"><li>Create application to protest existing models</li></ul>	<b>K6</b>
3.9.	Documentation	<ul style="list-style-type: none"><li>Adopt to prepare documents for financial modelling</li></ul>	<b>K6</b>
3.10.	Features and techniques	<ul style="list-style-type: none"><li>Classify the features and techniques of modelling</li></ul>	<b>K4</b>
3.11.	Data validation	<ul style="list-style-type: none"><li>Assess knowledge towards data validation</li></ul>	<b>K5</b>
3.12.	Controls	<ul style="list-style-type: none"><li>Discover techniques regarding controlling</li></ul>	<b>K4</b>
3.13.	Graphics	<ul style="list-style-type: none"><li>Design and develop graphical presentation</li></ul>	<b>K6</b>
3.14.	Sample model planning and Example model	<ul style="list-style-type: none"><li>Create various sample model planning and example models</li></ul>	<b>K6</b>
<b>UNIT IV Applications of Financial Modelling</b>			
4.1.	Analysing performance	<ul style="list-style-type: none"><li>Analyzing the performance of the developed financial models</li></ul>	<b>K4</b>
4.2.	Forecasting models	<ul style="list-style-type: none"><li>Identify the forecast the models for the future</li></ul>	<b>K3</b>
4.3.	Portfolio analysis	<ul style="list-style-type: none"><li>Explain the portfolio analysis</li></ul>	<b>K2</b>
4.4.	Cost of capital	<ul style="list-style-type: none"><li>Estimate the cost of capital</li></ul>	<b>K5</b>

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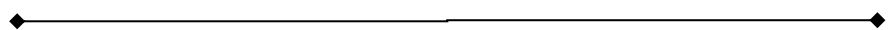
4.5.	Bonds	<ul style="list-style-type: none"> <li>What are bonds?</li> </ul>	<b>K1</b>
4.6.	Investment analysis	<ul style="list-style-type: none"> <li>Estimate the investment analysis</li> </ul>	<b>K5</b>
4.7.	Risk	<ul style="list-style-type: none"> <li>Identify the models check the level of risk</li> </ul>	<b>K3</b>
4.8.	Depreciation	<ul style="list-style-type: none"> <li>Estimate models to predict the amount of depreciation</li> </ul>	<b>K5</b>
4.9.	Leasing	<ul style="list-style-type: none"> <li>Explain the different types of leasing</li> </ul>	<b>K2</b>
4.10.	Company valuation	<ul style="list-style-type: none"> <li>Examine the company valuation</li> </ul>	<b>K4</b>
4.11.	Optimization	<ul style="list-style-type: none"> <li>Define optimization</li> </ul>	<b>K1</b>
4.12.	Decision trees	<ul style="list-style-type: none"> <li>Develop the models to draw a decision trees</li> </ul>	<b>K3</b>
4.13.	Risk management	<ul style="list-style-type: none"> <li>What is Risk management?</li> </ul>	<b>K1</b>
4.14.	Modelling checklist.	<ul style="list-style-type: none"> <li>Identify the modelling checklist</li> </ul>	<b>K3</b>
<b>UNIT V Financial Modelling in Python</b>			
5.1.	Welcome to Python	<ul style="list-style-type: none"> <li>Demonstrate the python application</li> </ul>	<b>K2</b>
5.2.	PPF package	<ul style="list-style-type: none"> <li>Make use of PPF package in financial modelling</li> </ul>	<b>K3</b>
5.3.	Basic Mathematical Tools	<ul style="list-style-type: none"> <li>Apply basic mathematical tools using python</li> </ul>	<b>K3</b>
5.4.	Data Model	<ul style="list-style-type: none"> <li>Discover various data model using python</li> </ul>	<b>K4</b>
5.5.	Timeline	<ul style="list-style-type: none"> <li>Create timeline with the help of python</li> </ul>	<b>K6</b>
5.6.	The Hull White Model	<ul style="list-style-type: none"> <li>Construct interest rate derivative pricing model using Hull – White model</li> </ul>	<b>K3</b>
5.7.	Pricing using Numerical Methods	<ul style="list-style-type: none"> <li>Apply python to make pricing using numerical models</li> </ul>	<b>K3</b>
5.8.	Pricing Financial Structures in Hull White-Python Excel Integration	<ul style="list-style-type: none"> <li>Adopt pricing financial structure using python</li> </ul>	<b>K6</b>

### 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**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR - DR. K. Varsha**

<b>SEMESTER V</b>	<b>ELECTIVE II</b>	<b>COURSE CODE: U22CF5:A</b>
<b>CREDITS: 4</b>	<b>ADVERTISING MANAGEMENT</b>	<b>HOURS PER WEEK :5</b>

**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

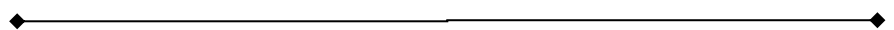


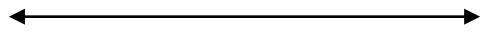




**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I ADVERTISING</b>			
1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"> <li>Identify the role of advertisement in marketing mix</li> </ul>	<b>K2</b>
1.2	Nature	<ul style="list-style-type: none"> <li>Explain the nature of advertising</li> </ul>	<b>K2</b>
1.3	Scope	<ul style="list-style-type: none"> <li>Discuss the scope of Advertising</li> </ul>	<b>K2</b>
1.4	Kinds	<ul style="list-style-type: none"> <li>Discuss the different kinds of Advertising.</li> </ul>	<b>K2</b>
1.5	Advertising as a career	<ul style="list-style-type: none"> <li>Recognize the career of advertising</li> </ul>	<b>K1</b>
1.6	Economics aspects of advertising	<ul style="list-style-type: none"> <li>Describe the economic aspects of advertising</li> </ul>	<b>K2</b>
<b>UNIT II MARKETING RESEARCH AND ADVERTISING BUDGET</b>			
2.1	Marketing research for advertising	<ul style="list-style-type: none"> <li>Recall the process of conducting marketing research for advertising</li> </ul>	<b>K1</b>
2.2	Consumer, media and product research	<ul style="list-style-type: none"> <li>Examine how consumer, media and product research are conducted</li> </ul>	<b>K4</b>
2.3	Advertising Strategy	<ul style="list-style-type: none"> <li>Discuss the importance advertising strategy</li> </ul>	<b>K2</b>
	2.3.1 Objectives	<ul style="list-style-type: none"> <li>Recall the objectives of advertising strategy</li> </ul>	<b>K1</b>
	2.3.2 Principles	<ul style="list-style-type: none"> <li>List out the principles of advertising strategy</li> </ul>	<b>K1</b>
	2.3.3 DAGMAR	<ul style="list-style-type: none"> <li>Explain the importance of the DAGMAR Approach</li> </ul>	<b>K2</b>
2.4	Advertising budget	<ul style="list-style-type: none"> <li>Define advertising budget</li> </ul>	<b>K1</b>
	2.4.1 Process	<ul style="list-style-type: none"> <li>Recognise the process of advertising budget</li> </ul>	<b>K1</b>
	2.4.2 Appropriation	<ul style="list-style-type: none"> <li>Describe the concept of advertising budget appropriation</li> </ul>	<b>K2</b>
	2.4.3 Methods	<ul style="list-style-type: none"> <li>Recall the methods of advertising budgets</li> </ul>	<b>K1</b>
<b>UNIT III ADVERTISING COPY AND MEDIA</b>			

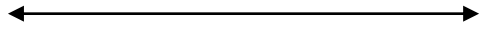


**B. Com (Financial Technology)**

3.1	Advertising campaign	<ul style="list-style-type: none"> <li>Identify the fundamentals of advertising campaign</li> </ul>	<b>K2</b>
	3.1.1 Planning Creativity	<ul style="list-style-type: none"> <li>Estimate the advertising strategy in creating an advertising campaign</li> </ul>	<b>K5</b>
	3.1.2 USP, Psychology, Appeals.	<ul style="list-style-type: none"> <li>Explain how the USP, Psychology concepts are used in advertising campaign</li> </ul>	<b>K2</b>
3.2	Advertisement copy	<ul style="list-style-type: none"> <li>State the meaning of advertising copy</li> </ul>	<b>K1</b>
	3.2.1Types	<ul style="list-style-type: none"> <li>Identify the types of advertising copy</li> </ul>	<b>K2</b>
	3.2.2 Components	<ul style="list-style-type: none"> <li>Illustrate the components of advertising copy</li> </ul>	<b>K2</b>
	3.2.3 Essentials	<ul style="list-style-type: none"> <li>Explain the essentials of advertising copy</li> </ul>	<b>K2</b>
	3.2.4 Copy layout	<ul style="list-style-type: none"> <li>Discuss the concept of advertising layout</li> </ul>	<b>K2</b>
	3.2.5 Visualisation to layout	<ul style="list-style-type: none"> <li>Design the visualization concept in layout</li> </ul>	<b>K5</b>
	3.2.6 Requisites	<ul style="list-style-type: none"> <li>Describe the requisites of advertising copy</li> </ul>	<b>K2</b>
3.3	Advertising Media	<ul style="list-style-type: none"> <li>Define advertising media</li> </ul>	<b>K1</b>
	3.3.1 Types	<ul style="list-style-type: none"> <li>Classify the various types of advertising media</li> </ul>	<b>K4</b>
	3.3.2 Selection Scheduling	<ul style="list-style-type: none"> <li>Interpret the factors to be considered in selecting advertising media</li> </ul>	<b>K2</b>
	3.3.3 New media options: Internet.	<ul style="list-style-type: none"> <li>Analyze the recent trends in media</li> </ul>	<b>K4</b>
<b>UNIT IV ADVERTISING AGENCY</b>			
4.1	Advertising Agency	<ul style="list-style-type: none"> <li>Explain the advertising agency In terms of structure and to comprehend the process that govern it</li> </ul>	<b>K2</b>
	4.1.1 Functions	<ul style="list-style-type: none"> <li>Review the functions of advertising agency</li> </ul>	<b>K2</b>
	4.1.2 Organisation	<ul style="list-style-type: none"> <li>Explain how advertising agency is organized</li> </ul>	<b>K2</b>
	4.1.3 Agency relationship with client and with media selection of an agency	<ul style="list-style-type: none"> <li>Differentiate the agency relationship with clients and media</li> </ul>	<b>K4</b>
	4.1.4Agency compensation.	<ul style="list-style-type: none"> <li>Recall the sources of revenue for advertising agency</li> </ul>	<b>K1</b>
<b>UNIT V EFFECTIVENESS OF ADVERTISING</b>			





**COURSE COORDINATOR - DR. R. MANIKANDAN**

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

**COURSE OUTCOMES**

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

**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](https://trainingindustry.com/articles/leadership/softskills-training_trends_in_digital_learning_and_emerging_technologies)
2. [edgepointlearning.com/blog/future\\_of\\_corporate\\_training\\_2019](https://edgepointlearning.com/blog/future_of_corporate_training_2019)

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT 1 BASIC GROOMING OF AN INDIVIDUAL</b>			
1.1	Personality Development	<ul style="list-style-type: none"> <li>• Identify and describe contemporary theories of human social and personality development.</li> </ul>	<b>K3</b>
1.2	Bold Speaking	<ul style="list-style-type: none"> <li>• Create and present organized and focused messages in public speaking</li> </ul>	<b>K6</b>



1.3	Creative Thinking	<ul style="list-style-type: none"> <li>Create creative thinking strategies for their personal and professional growth;</li> </ul>	K6
<b>UNIT II COMING OUT OF THE SHELL</b>			
2.1	Overcome Shyness to communicate Seamlessly	<ul style="list-style-type: none"> <li>Discover the way to overcome shyness to communicate</li> </ul>	K3
2.2	Building a rapport with colleagues and friends	<ul style="list-style-type: none"> <li>Explain the way to build rapport with colleagues and friends</li> </ul>	K2
2.3	Voicing out	<ul style="list-style-type: none"> <li>Develop the voice out ability</li> </ul>	K3
<b>UNIT III INTERVIEW AND GROUP DISCUSSION</b>			
3.1	How to face Interviews confidently	<ul style="list-style-type: none"> <li>Identify the way to face interview confidently</li> </ul>	K1
3.2	Checklist prior to the Interview	<ul style="list-style-type: none"> <li>Analyze the importance of preparing for <i>interviews</i></li> </ul>	K4
3.3	Mock Interview	<ul style="list-style-type: none"> <li>Discuss the skill to face Mock Interview</li> </ul>	K3
3.4	Group Discussion	<ul style="list-style-type: none"> <li>Explain the importance of a <i>group discussion</i></li> </ul>	K2
3.5	Mock Group Discussion	<ul style="list-style-type: none"> <li>Discuss the skill to face Group discussion</li> </ul>	K3
<b>UNIT IV PRESENTATION SKILLS</b>			
4.1	Becoming Charismatic Speaker/Influencer <sup>a</sup>	<ul style="list-style-type: none"> <li>Identify the skill need for Charismatic Speaker/Influencer</li> </ul>	K3
4.2	Developing	<ul style="list-style-type: none"> <li>Discuss Presentation /</li> </ul>	K3



	Presentation / Small Talk/ Seminar conducting Skills	Small Talk/ Seminar conducting Skills	
4.3	Telephone Etiquette	<ul style="list-style-type: none"> <li>Explain the essential guidelines of <i>telephone etiquette</i>.</li> </ul>	<b>K2</b>
4.4	Writing – lucid and precise	<ul style="list-style-type: none"> <li>Summarize the proper way to write lucid and precise</li> </ul>	<b>K2</b>
4.5	Email Writing, Resume Writing, Memos and Contracts	<ul style="list-style-type: none"> <li>Demonstrate the Guidelines to write the email, resume, Memos and Contract.</li> </ul>	<b>K2</b>
<b>UNIT V INTERPERSONAL SKILLS AND TACTICS</b>			
5.1	Stress Management	<ul style="list-style-type: none"> <li>Explain the personal stress card &amp; action plan.</li> </ul>	<b>K2</b>
5.2	Time Management	<ul style="list-style-type: none"> <li>.Classify the different Time Management Process &amp; Techniques</li> </ul>	<b>K3</b>
5.3	Emotional Intelligence	<ul style="list-style-type: none"> <li>Explain the concept of Emotional Intelligence and how to manage emotion at work place</li> </ul>	<b>K2</b>
5.4	Leadership and Motivation	<ul style="list-style-type: none"> <li>Identify the leadership quality</li> <li>Why motivation is very important?</li> </ul>	<b>K3</b>

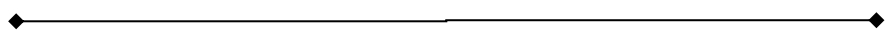
**MAPPING SCHEME FOR POs, PSOs AND COs**

**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
<b>CO 1</b>	H	H	M	H		H	H	H	H	H	H	H	H
<b>CO 2</b>	H	H	M	H		H	H	H	H	H	H	H	H
<b>CO</b>	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

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR - DR. J.SIDDIQUE

<b>SEMESTER VI</b>	<b>CORE X</b>	<b>COURSE CODE: U22CF610</b>
<b>CREDITS: 4</b>	<b>BUSINESS MANAGEMENT PRACTICES</b>	<b>HOURS PER WEEK: 5</b>

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



<b>6</b>	Develop the recent trends and challenges in global business management.	<b>K6</b>	<b>V</b>
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**UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT (15Hours)**

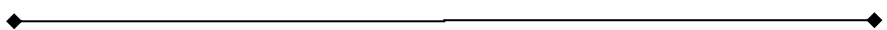
- 1.1 Management
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
  - 1.7.1 Meaning
  - 1.7.2 Steps
  - 1.7.3 Types of Planning
  - 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

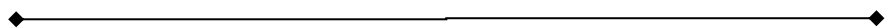






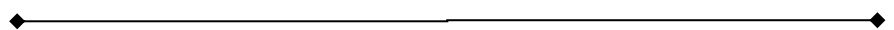
**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT</b>			
1.1	Definition of Management	<ul style="list-style-type: none"><li>• Define Management.</li></ul>	<b>K1</b>
1.2	Meaning of Management	<ul style="list-style-type: none"><li>• State the meaning of management</li></ul>	<b>K1</b>
1.3	Features of management	<ul style="list-style-type: none"><li>• Recognize the features of management.</li></ul>	<b>K1</b>
1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"><li>• Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker.</li></ul>	<b>K2</b>
1.5	Hawthorne Experiments	<ul style="list-style-type: none"><li>• Identify the Hawthorne Experiments.</li></ul>	<b>K2</b>
1.6	Functions of Management	<ul style="list-style-type: none"><li>• Explain the functions of management</li></ul>	<b>K2</b>
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"><li>• Describe the types of planning.</li><li>• Explain the planning process.</li></ul>	<b>K2</b>
1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"><li>• Discuss the techniques of decision making</li><li>• Classify the steps involved in decision making process</li></ul>	<b>K2</b>
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"><li>• Explain the features of MBO</li><li>• Classify the steps in MBO</li><li>• Identify the merits in MBO.</li></ul>	<b>K2</b>
1.10	Roles of a manager- Mintzberg's	<ul style="list-style-type: none"><li>• Describe the roles of manager.</li></ul>	<b>K2</b>
<b>UNIT II ORGANISING</b>			
2.1	Meaning	<ul style="list-style-type: none"><li>• Explain the meaning of Organizing.</li></ul>	<b>K2</b>
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"><li>• Identify the nature and importance of organization.</li></ul>	<b>K2</b>
2.3	Organisation Theories	<ul style="list-style-type: none"><li>• Explain the Organization Theories.</li></ul>	<b>K2</b>
2.4	Types of Organisation	<ul style="list-style-type: none"><li>• Analyze the types of organization.</li></ul>	<b>K4</b>



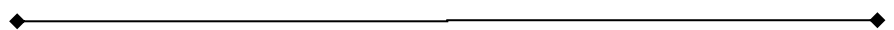


2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> <li>• Explain the process of delegation.</li> <li>• Discuss the types of delegation.</li> <li>• Identify the barriers to delegation.</li> </ul>	<b>K2</b>
<b>UNIT III STAFFING-HRM</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>• Define HRM</li> </ul>	<b>K1</b>
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> <li>• Explain the objectives of Staffing and its policies and procedures</li> </ul>	<b>K2</b>
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	<ul style="list-style-type: none"> <li>• Describe the functions of HRM.</li> <li>• Interpret the current theory and practice of recruitment and selection.</li> <li>• Identify the sources of recruitment and process of selection in the organizations.</li> <li>• Demonstrate the training methods adopted in the organizations.</li> </ul>	<b>K3</b>
3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	<ul style="list-style-type: none"> <li>• Describe the objectives and methods of performance appraisal</li> <li>• List the methods of collecting Job analysis information including interviews, questionnaires and observations.</li> <li>• Develop job descriptions including summaries and job functions.</li> </ul>	<b>K3</b>
<b>UNIT IV DIRECTING</b>			
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> <li>• Explain Motivation</li> <li>• Describe the work of major contributors in employee motivation.</li> </ul>	<b>K2</b>
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> <li>• Identify the different styles of leadership</li> <li>• Describe the qualities of leadership.</li> <li>• Explain the functions of a leader</li> <li>• Illustrate the leadership styles</li> </ul>	<b>K6</b>





4.3	<p>Meaning and Importance of Communication</p> <p>Elements of Communication</p> <p>Types of Communication</p> <p>Barriers in Communication</p>	<ul style="list-style-type: none"> <li>• Explain the importance of communication</li> <li>• Apply the elements of communication</li> <li>• Develop competence in oral, written and visual communication.</li> <li>• Discuss the barriers in communication.</li> </ul>	<b>K5</b>
<b>UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT</b>			
5.1	<p>Definition : Coordination</p> <p>Determinants of Coordination</p> <p>Needs of Coordination</p> <p>Techniques of Coordination</p>	<ul style="list-style-type: none"> <li>• Define Coordination</li> <li>• Describe the determinants of Coordination</li> <li>• Explain the needs of coordination</li> <li>• Discuss the techniques of coordination</li> </ul>	<b>K2</b>
5.2	<p>Meaning and Nature of Control</p> <p>Characteristics of an Ideal Control</p> <p>System Control Devices</p> <p>Traditional and Modern</p>	<ul style="list-style-type: none"> <li>• Explain the meaning and nature of control</li> <li>• Discuss the characteristics of an ideal control system.</li> <li>• Differentiate the use of modern and traditional control devices.</li> </ul>	<b>K4</b>
5.3	<p>Recent trends in Business Management</p> <p>Introduction -Virtual Organization and Global Organization</p> <p>Finance</p> <p>Block Chain</p> <p>Data Analytics</p> <p>Human Resource Management</p> <p>HR Analytics</p> <p>Gig Economy</p> <p>Marketing</p> <p>Big Data in Marketing</p> <p>Analytics</p> <p>Search Engine Optimization</p> <p>CRM</p> <p>Production Management</p> <p>TQM</p> <p>Lean Management</p> <p>Six Sigma</p>	<ul style="list-style-type: none"> <li>• Explain the concepts of virtual and global organizations</li> <li>• Appraise the challenges and evaluate the block chain applications.</li> <li>• Identify the data analysis techniques used in business decision making.</li> <li>• Recognize the importance of HR analytics in business environment.</li> <li>• Differentiate gig economy with that of traditional economy of (full time workers).</li> <li>• Describe an overview of marketing analytics.</li> <li>• Explain Search Engine Optimization.</li> <li>• Analyze market size, shares, competitors and latest developments in the market.</li> <li>• Describe the importance of</li> </ul>	<b>K6</b>





		<p>TQM</p> <ul style="list-style-type: none"> <li>• Develop an understanding on basic principles of lean management.</li> <li>• Classify the techniques and tools for process improvement</li> </ul>	
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### 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

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

COURSE COORDINATOR - MRS. G. RUTH FELICIA CHRISHANTHY



- 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



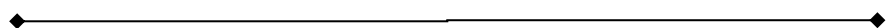
- 3.10. Case Studies
- 3.11. PPC- CPM- CPA - Other Measuring Tools
- 3.12. Bidding Strategy on Location, Schedule, Devices
- 3.13. Conversion Tracking Code
- 3.14. Designing Image Ads
- 3.15. Creating Animated Ads-Examples and Creating Video Ads
- 3.16. YouTube Video Promotion
- 3.17. Hi-Jack Competitor's 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 Budget 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	<a href="https://www.smartinsights.com">https://www.smartinsights.com</a>
2	Face book and You tube marketing	<a href="https://www.udemy.com">https://www.udemy.com</a>
3	Google ads and commerce	<a href="https://blog.google.com">https://blog.google.com</a>
4	Email marketing	<a href="https://www.sendinblue.com">https://www.sendinblue.com</a>

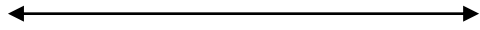
### TEXT BOOKS

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.





1.15	Google Analytics Tracking Code	<ul style="list-style-type: none"> <li>Construct Google Analytics Tracking Code</li> </ul>	<b>K6</b>
1.16	Website Auditing	<ul style="list-style-type: none"> <li>What is Website Auditing?</li> </ul>	<b>K1</b>
<b>UNIT II Face book Marketing Fundamentals</b>			
2.1	Profiles and Pages	<ul style="list-style-type: none"> <li>Explain the Profiles and Pages</li> </ul>	<b>K2</b>
2.2	Business Categories	<ul style="list-style-type: none"> <li>Illustrate Business Categories</li> </ul>	<b>K2</b>
2.3	Getting Assets Ready	<ul style="list-style-type: none"> <li>Utilize Getting Assets Ready</li> </ul>	<b>K3</b>
2.4	Creating Face book Pages, Page Info and Settings	<ul style="list-style-type: none"> <li>Create Face book Pages and Page Info and settings</li> </ul>	<b>K6</b>
2.5	Face book Page Custom URL	<ul style="list-style-type: none"> <li>Create Face book Page Custom URL</li> </ul>	<b>K6</b>
2.6	Invite Page Likes, Featured Video	<ul style="list-style-type: none"> <li>Discuss Featured Video and Invite page likes</li> </ul>	<b>K6</b>
2.7	Pin Post and Highlights	<ul style="list-style-type: none"> <li>Determine Pin Post and Highlights</li> </ul>	<b>K5</b>
2.8	Scheduling Posts	<ul style="list-style-type: none"> <li>Define Scheduling Posts</li> </ul>	<b>K1</b>
2.10	Face book Insights Reports	<ul style="list-style-type: none"> <li>Summarize the Face book Insights Reports</li> </ul>	<b>K2</b>
2.11	Competitor's Face book Page	<ul style="list-style-type: none"> <li>What is Competitor's Face book Page?</li> </ul>	<b>K1</b>
2.12	Ban User on Face book Page	<ul style="list-style-type: none"> <li>Outline Ban User on Face book Page</li> </ul>	<b>K2</b>
2.15.1	Organic v/s Paid	<ul style="list-style-type: none"> <li>Assess Organic v/s Paid</li> </ul>	<b>K5</b>
2.15.2	Defining Ad Objective	<ul style="list-style-type: none"> <li>Define Ad Objective</li> </ul>	<b>K1</b>
2.15.3	Performance Matrix	<ul style="list-style-type: none"> <li>Explain the Performance Matrix</li> </ul>	<b>K2</b>
2.15.4	Ad Components, Designing Creative Image Face book Ad Structure,	<ul style="list-style-type: none"> <li>Summarize the Ad Components Designing Creative Image Face</li> </ul>	<b>K2</b>

**B. Com (Financial Technology)**

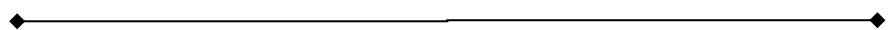
		book Ad Structure,	
2.15.5	Setting Up Face book Ad Account	<ul style="list-style-type: none"><li>Construct Setting Up Face book Ad Account</li></ul>	<b>K6</b>
2.15.6	Create Ad –Targeting, Budgeting, Creative	<ul style="list-style-type: none"><li>Create Ad – Tarketing, Budgeting</li></ul>	<b>K6</b>
2.15.7	. Content and CTA	<ul style="list-style-type: none"><li>Distinguish Content and CTA</li></ul>	<b>K4</b>
2.15.8	. Boosting Page Posts, Page Promotion, Video Promotion	<ul style="list-style-type: none"><li>Explain the Boosting Page Posts, Page Promotion and video promotion</li></ul>	<b>K2</b>
2.15.9	Similar Ads and Audiences	<ul style="list-style-type: none"><li>What are Similar Ads and Audiences?</li></ul>	<b>K1</b>
2.15.10	Tracking Pixels Code	<ul style="list-style-type: none"><li>Explain the Tracking Pixels Code</li></ul>	<b>K2</b>
2.15.11	. Remarketing	<ul style="list-style-type: none"><li>Summarize the Remarketing concept</li></ul>	<b>K2</b>
2.15.12	Website Visitors, Custom Audiences	<ul style="list-style-type: none"><li>Illustrate the Website Visitors, Custom Audiences</li></ul>	<b>K2</b>
2.16	Facebook Business Manager, People, Pages and Roles	<ul style="list-style-type: none"><li>Determine the Face book Manager, People, Pages and Roles</li></ul>	<b>K5</b>
2.17	Ad Accounts Configurations, Ad Agencies and Assigning	<ul style="list-style-type: none"><li>Demonstrate Ad Accounts, Configurations, Ad Agencies and Assigning</li></ul>	<b>K2</b>
2.18	Shared Login for FB Business A/c	<ul style="list-style-type: none"><li>Create Shared Login for FB Business A/c</li></ul>	<b>K6</b>
2.19	Power Editor	<ul style="list-style-type: none"><li>Define Power Editor</li></ul>	<b>K1</b>
2.20.	Email Targeting on Face book	<ul style="list-style-type: none"><li>Explain the Email Tarketing on Face book</li></ul>	<b>K2</b>
2.21	CTA on Page	<ul style="list-style-type: none"><li>What is CTA on Page ?</li></ul>	<b>K1</b>
2.22	Posts for Location	<ul style="list-style-type: none"><li>Outline Posts for Location</li></ul>	<b>K2</b>
<b>UNIT III Google Ad Words</b>			

**B. Com (Financial Technology)**

3.1.	Understanding Ad Words	<ul style="list-style-type: none"><li>• Explain the Understanding Ad Words</li></ul>	<b>K2</b>
3.2.	Google Ad Types, Pricing Models	<ul style="list-style-type: none"><li>• Classify the different types of Google Ads</li></ul>	<b>K4</b>
3.3	PPC Cost Formula	<ul style="list-style-type: none"><li>• Solve PPC Cost</li></ul>	<b>K6</b>
3.4	Ad Page Rank	<ul style="list-style-type: none"><li>• Illustrate Ad Page Rank</li></ul>	<b>K2</b>
3.5	Billing and Payments	<ul style="list-style-type: none"><li>• Explain Billing and Payments</li></ul>	<b>K2</b>
3.6	AdWords User Interface	<ul style="list-style-type: none"><li>• Identify the Ad Words User Interface</li></ul>	<b>K3</b>
3.7	Keyword Planning, Keywords Control	<ul style="list-style-type: none"><li>• Differentiate the Keyword Planning and Keywords Control</li></ul>	<b>K4</b>
3.8	Creating Ad Campaigns, Creating Text Ads, Creating Ad Groups	<ul style="list-style-type: none"><li>• Create Ad Campaigns, Text Ads and Create Ad Groups</li></ul>	<b>K6</b>
3.9	Bidding Strategy for CPC	<ul style="list-style-type: none"><li>• Classify Bidding Strategy for CPC</li></ul>	<b>K2</b>
3.10	Case Studies	<ul style="list-style-type: none"><li>• Solve the Case Studies</li></ul>	<b>K3</b>
3.11	.PPC- CPM- CPA - Other Measuring Tools	<ul style="list-style-type: none"><li>• Develop PPC- CPM- CPA - Other Measuring Tools</li></ul>	<b>K6</b>
3.12	Bidding Strategy on Location, Schedule, Devices	<ul style="list-style-type: none"><li>• Explain the Bidding Strategy on Location, Schedule, Devices</li></ul>	<b>K2</b>
3.13	Conversion Tracking Code	<ul style="list-style-type: none"><li>• Summarize the Conversion Tracking Code</li></ul>	<b>K2</b>
3.14	Designing Image Ads	<ul style="list-style-type: none"><li>• Design the Image Ads</li></ul>	<b>K6</b>
3.15	Creating Animated Ads- Examples and Creating Video Ads	<ul style="list-style-type: none"><li>• Create Animated Ads and Video Ads</li></ul>	<b>K6</b>
3.16	YouTube Video Promotion	<ul style="list-style-type: none"><li>• What is YouTube Video Promotion?</li></ul>	<b>K1</b>
3.17	Hi-Jack Competitor's Video Audience	<ul style="list-style-type: none"><li>• Identify the Hi-Jack Competitor's Video</li></ul>	<b>K3</b>



		Audience	
3.18	Case Studies	<ul style="list-style-type: none"> <li>Solve the Case Studies</li> </ul>	<b>K3</b>
3.19	Remarketing Strategies, Rules, Tracking Code	<ul style="list-style-type: none"> <li>Classify the Remarketing Strategies, Rules, Tracking Code</li> </ul>	<b>K2</b>
3.20	Linking Google Analytics	<ul style="list-style-type: none"> <li>Build the Linking Google Analytics</li> </ul>	<b>K3</b>
<b>UNIT IV You Tube Marketing</b>			
4.1	Video Flow	<ul style="list-style-type: none"> <li>What is Video Flow?</li> </ul>	<b>K1</b>
4.2	Google Pages for YouTube Channel, Verify Channel	<ul style="list-style-type: none"> <li>Create YouTube Channel and Verify</li> </ul>	<b>K6</b>
4.3	Webmaster Tool, Adding Asset	<ul style="list-style-type: none"> <li>Explain the Webmaster Tool and Adding Asset</li> </ul>	<b>K2</b>
4.4	Associated Website Linking	<ul style="list-style-type: none"> <li>Create Associated Website Link</li> </ul>	<b>K6</b>
4.5	Custom Channel URL, Channel ART, Links, Keywords	<ul style="list-style-type: none"> <li>Summarize the Custom Channel URL, Channel ART, Links, Keywords</li> </ul>	<b>K2</b>
4.6	Branding Watermark	<ul style="list-style-type: none"> <li>What is Branding Watermark?</li> </ul>	<b>K1</b>
4.7	Featured Contents on Channel	<ul style="list-style-type: none"> <li>Determine the Featured Contents on Channel</li> </ul>	<b>K5</b>
4.8	Channel Main Trailer	<ul style="list-style-type: none"> <li>Define Channel Main Trailer</li> </ul>	<b>K1</b>
4.9	Uploading Videos, Defaults	<ul style="list-style-type: none"> <li>Explain Uploading Videos, Defaults</li> </ul>	<b>K2</b>
4.10	Creator Library	<ul style="list-style-type: none"> <li>Recall Creator Library</li> </ul>	<b>K1</b>
4.11	Case Studies	<ul style="list-style-type: none"> <li>Solve Case Studies</li> </ul>	<b>K6</b>
4.12	Channel Navigation	<ul style="list-style-type: none"> <li>What is Channel Navigation?</li> </ul>	<b>K1</b>
4.13	Video Thumbnail	<ul style="list-style-type: none"> <li>Examine Video Thumbnail</li> </ul>	<b>K4</b>
4.14	CTA –Annotation, Extro, Cards for Mobile	<ul style="list-style-type: none"> <li>Illustrate CTA – Annotation, Extro, Cards for Mobile</li> </ul>	<b>K2</b>





4.15	Redirect Traffic to Website	<ul style="list-style-type: none"><li>• Relate Redirect Traffic to Website</li></ul>	<b>K2</b>
4.16	Post Upload Enhancements	<ul style="list-style-type: none"><li>• Analyze Post Upload Enhancements</li></ul>	<b>K4</b>
<b>UNIT V Email Marketing - Content Writing</b>			
5.1	Email Machine –The Strategy	<ul style="list-style-type: none"><li>• Outline Email Machine –The Strategy</li></ul>	<b>K2</b>
5.2	Email Frequency	<ul style="list-style-type: none"><li>• What is Email Frequency?</li></ul>	<b>K1</b>
5.3	Why People Don't Buy	<ul style="list-style-type: none"><li>• Why People Don't Buy</li></ul>	<b>K1</b>
5.4	The Fuel –Value	<ul style="list-style-type: none"><li>• Explain The Fuel – Value</li></ul>	<b>K2</b>
5.5	Triggers in Email using 4Ps	<ul style="list-style-type: none"><li>• Build Triggers in Email using 4Ps</li></ul>	<b>K3</b>
5.6	Sequence of Email Triggers	<ul style="list-style-type: none"><li>• Identify Sequence of Email Triggers</li></ul>	<b>K3</b>
5.7	Email Example	<ul style="list-style-type: none"><li>• What is E mail ?</li></ul>	<b>K1</b>
5.7.1	Topic	<ul style="list-style-type: none"><li>• Define Topic</li></ul>	<b>K1</b>
5.7.2.	Intro	<ul style="list-style-type: none"><li>• What is Intro?</li></ul>	<b>K1</b>
5.7.3.	Product	<ul style="list-style-type: none"><li>• Explain the term Product</li></ul>	<b>K2</b>
5.7.4	Secondary Value	<ul style="list-style-type: none"><li>• Summarize Secondary Value</li></ul>	<b>K2</b>
5.7.5.	Fear	<ul style="list-style-type: none"><li>• What is Fear?</li></ul>	<b>K1</b>
5.8	Email software and tools	<ul style="list-style-type: none"><li>• Apply Email software and tools</li></ul>	<b>K3</b>
5.9	Importing Email Lists	<ul style="list-style-type: none"><li>• Identify the Importing Email Lists</li></ul>	<b>K3</b>
5.10	Planning Email Campaign	<ul style="list-style-type: none"><li>• Interpret the Planning Email Campaign</li></ul>	<b>K2</b>
5.11	Email Templates and Designs	<ul style="list-style-type: none"><li>• Develop Email Templates and Designs</li></ul>	<b>K3</b>
5.12	Sending HTML Email Campaigns	<ul style="list-style-type: none"><li>• What is HTML Email Campaigns?</li></ul>	<b>K1</b>







<b>SEMESTER VI</b>	<b>CORE XII</b>	<b>COURSECODE: U22CF612</b>
<b>CREDITS: 4</b>	<b>FINANCIAL MANAGEMENT</b>	<b>HOURS PER WEK:5</b>

## COURSE OUTCOMES

At the end of this course learners will be able to

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

### 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**

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

**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

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

**WEB LINKS**

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. [https://www.youtube.com/watch?v=eMN\\_zEYg3pM](https://www.youtube.com/watch?v=eMN_zEYg3pM)
3. [https://www.youtube.com/watch?v=\\_4i0jNDzCOE](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
<b>UNIT I INTRODUCTION</b>			
1.1	Financial management– Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of financial management</li> </ul>	<b>K1</b>
1.2	Scope	<ul style="list-style-type: none"> <li>List out the scope of financial management</li> <li>Explain the scope of financial management</li> </ul>	<b>K2</b>
1.3	Financial Environment	<ul style="list-style-type: none"> <li>List components of Financial Environment</li> <li>Summarize the concept of financial environment</li> </ul>	<b>K2</b>
1.4	Time value of Money – Concept	<ul style="list-style-type: none"> <li>Name the techniques time value of money</li> <li>Explain the various techniques of time value of money</li> </ul>	<b>K2</b>
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>Tell about the meaning of Present Value</li> <li>Relate the present value techniques with future value techniques</li> <li>Solve the problem of Present Value Techniques</li> </ul>	<b>K3</b>
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>Identify the meaning of future value</li> <li>Analyze the future value techniques with present value</li> </ul>	<b>K4</b>



		<ul style="list-style-type: none"> <li>techniques</li> <li>• Solve the problem of future value techniques</li> </ul>	
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of risk and return</li> <li>• Explain the concept of risk and return</li> </ul>	<b>K2</b>
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>• Recall the meaning of portfolio risk</li> <li>• Name type of portfolio risk</li> </ul>	<b>K1</b>
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>• Tell about the CAPM</li> <li>• Summarize the assumption of CAPM</li> <li>• Apply the CAPM concept</li> </ul>	<b>K3</b>
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>• List out the types securities</li> <li>• Explain the concept of securities</li> </ul>	<b>K2</b>
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of equity shares</li> <li>• Explain the concept and calculation of equity shares</li> <li>• Apply the equity shares concept</li> </ul>	<b>K3</b>
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of preference shares</li> <li>• Explain the concept and calculation of preference shares</li> <li>• Apply the preference shares concept</li> </ul>	<b>K3</b>
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>• Recall the meaning of debentures</li> <li>• Explain the concept and calculation of debentures</li> <li>• Apply the debentures concept</li> </ul>	<b>K3</b>
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> <li>• Tell about the meaning of long term finance</li> <li>• Explain the concept of long term finance</li> </ul>	<b>K2</b>
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> <li>• Classify the sources of long term finance</li> <li>• Name the sources of long term finance</li> </ul>	<b>K2</b>
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> <li>• Summarize the various way to raising of long term finance</li> </ul>	<b>K2</b>
<b>UNIT II WORKING CAPITAL MANAGEMENT</b>			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> <li>• Recall the meaning of working capital management</li> </ul>	<b>K1</b>



2.1.1	Working capital terminology	<ul style="list-style-type: none"> <li>• Tell about the meaning working capital</li> <li>• Summarize the working capital terminology</li> </ul>	<b>K2</b>
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> <li>• List the components of working capital requirement</li> <li>• Estimate the working capital requirement</li> </ul>	<b>K5</b>
2.2	Cash management– Concept	<ul style="list-style-type: none"> <li>• Recall the meaning cash management</li> <li>• Explain the concept cash management</li> </ul>	<b>K2</b>
2.2.1	Cash cycle	<ul style="list-style-type: none"> <li>• Tell about the cash cycle</li> <li>• Explain the concept of cash cycle</li> <li>• Apply the cash cycle concept</li> </ul>	<b>K3</b>
2.2.2	Cash budget	<ul style="list-style-type: none"> <li>• Tell about the cash budget</li> <li>• Explain the concept of cash budget</li> <li>• Apply the cash budget concept</li> </ul>	<b>K3</b>
2.3	Credit management– Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of credit management</li> <li>• Explain the concept of credit management</li> </ul>	<b>K2</b>
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> <li>• Recall the meaning of debtors turnover</li> <li>• Explain the concept of debtors turnover ratio</li> <li>• Solve the problem of debtors turnover ratio</li> </ul>	<b>K3</b>
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> <li>• Recall the meaning of credit turnover</li> <li>• Explain the concept of credit turnover ratio</li> <li>• Solve the problem of credit turnover ratio</li> </ul>	<b>K3</b>
2.3.3	Credit standards	<ul style="list-style-type: none"> <li>• Tell about meaning of credit standards</li> <li>• Outline about the concept credit standards</li> </ul>	<b>K2</b>
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>• List elements of a credit policy</li> <li>• Outline about the credit policy</li> </ul>	<b>K2</b>
<b>UNIT III COST OF CAPITAL</b>			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of capital</li> </ul>	<b>K1</b>
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>• List the various ways to measure the cost of equity</li> </ul>	<b>K3</b>



		<p>shares</p> <ul style="list-style-type: none"> <li>• Explain the concept of cost of equity Shares</li> <li>• Apply the cost of equity shares concept</li> </ul>	
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of preference shares</li> <li>• Explain the concept of cost of preference shares</li> <li>• Apply cost of preference shares concept</li> </ul>	<b>K3</b>
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>• Name the types of debentures</li> <li>• Explain the concept of cost of debentures</li> <li>• Apply the cost of debentures concept</li> </ul>	<b>K3</b>
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>• Name the methods to calculate the weighted average cost of capital</li> <li>• Summarize the concept of weighted average cost of capital</li> <li>• Apply the weighted average cost of capital concept</li> </ul>	<b>K3</b>
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of capital budgeting</li> <li>• Explain the concept of capital budgeting</li> </ul>	<b>K2</b>
3.2.1	Payback period	<ul style="list-style-type: none"> <li>• Recall the concept of payback period</li> <li>• Explain the usage of payback period</li> <li>• Make use of payback period method</li> </ul>	<b>K3</b>
3.2.2	Net Present Value	<ul style="list-style-type: none"> <li>• Recall the concept of net present value</li> <li>• Examine the usage of net present value</li> <li>• Make use of net present value method</li> </ul>	<b>K4</b>
3.2.3	Internal rate of return	<ul style="list-style-type: none"> <li>• Recall the concept of internal rate of return</li> <li>• Examine the usage of internal rate of return</li> <li>• Make use of internal rate of return method</li> </ul>	<b>K4</b>
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> <li>• Tell about the concept of accounting rate of return</li> <li>• Explain the usage of accounting</li> </ul>	<b>K3</b>



		<p>rate of return</p> <ul style="list-style-type: none"> <li>• Make use of accounting rate of return method</li> </ul>	
3.2.5	Profitability index	<ul style="list-style-type: none"> <li>• Recall the concept of profitability index</li> <li>• Explain the usage of profitability index</li> <li>• Make use of profitability index method</li> </ul>	<b>K3</b>
<b>UNIT IV LEVERAGES</b>			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>• Definition of leverages</li> </ul>	<b>K2</b>
4.1.1	Operating leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of operation leverages</li> <li>• Inspect the concept of operation leverages</li> <li>• Solve the problem of operating leverages</li> </ul>	<b>K4</b>
4.1.2	Financial leverages	<ul style="list-style-type: none"> <li>• Show the meaning of financial leverages</li> <li>• Inspect the concept of financial leverages</li> <li>• Solve the problem of financial leverages</li> </ul>	<b>K4</b>
4.1.3	Combined leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of combined leverages</li> <li>• Explain the concept of combined leverages</li> <li>• Solve the problem of combined leverages</li> </ul>	<b>K3</b>
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> <li>• List the objectives of financial planning</li> <li>• Relate financial planning and budgeting</li> </ul>	<b>K2</b>
<b>UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES</b>			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> <li>• Name the capital structure theories</li> <li>• Summarize the capital structure</li> <li>• Evaluate capital structure of an organization</li> </ul>	<b>K5</b>
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> <li>• Tell the essentials of optimal Capital structure</li> <li>• Summarize features of an appropriate capital structure</li> </ul>	<b>K2</b>
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> <li>• Recall the meaning of earning per share</li> <li>• Explain concept of earning per</li> </ul>	<b>K3</b>







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

**COURSE COORDINATOR - MRS. A.MUTHUMEENA**

<b>SEMESTER VI</b>	<b>CORE XIII</b>	<b>COURSE CODE: U22CFP13</b>
<b>CREDITS: 4</b>	<b>TALLYPRIME</b>	<b>HOURS PER WEEK: 5</b>

### 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	<a href="https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/">https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/</a>
2.	Analysing Business Reports with Tally Prime	<a href="https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/">https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/</a>
3.	Movement Analysis in TALLY	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%20C%20financial%20group%20or%20ledger.">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%20C%20financial%20group%20or%20ledger.</a>
4.	<b>Multi Account Printing</b>	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm</a>

**TEXT BOOK**

Tally Solution Material

**BOOK FOR REFERENCE**

Genises Tally Academy Material

**WEB LINKS**

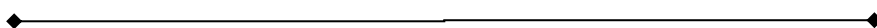
- 1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
- 2. <http://www.tallysolutions.com>

**Practical Examination Only**



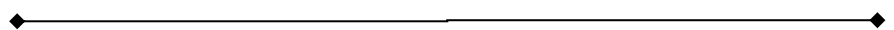
**SPECIFIC LEARNING OUTCOME (SLO)**

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO TALLY</b>			
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	<ul style="list-style-type: none"> <li>Recall the basic concepts in Tally.</li> <li>Explain the architecture and customisation in Tally.</li> <li>Explain the features of Tally</li> <li>Explain the Configuration of Tally</li> <li>Explain the Tally Installation Procedure</li> <li>Explain the Short cut keys</li> </ul>	<b>K6</b>
<b>UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES</b>			
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	<ul style="list-style-type: none"> <li>Create a Company</li> <li>Create a Group</li> <li>Create a Ledger and Altering and Deleting of company Group and Ledger</li> </ul>	<b>K6</b>
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	<ul style="list-style-type: none"> <li>Create the various Vouchers in Accounting.</li> <li>Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher</li> <li>Create Credit note and Debit note</li> </ul>	<b>K6</b>



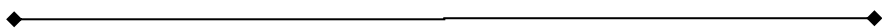


	2.2.6 Credit and Debit notes 2.2.8 Journal voucher 2.2.9 Altering and deleting voucher	<ul style="list-style-type: none"> <li>Apply the function key to Altering and Deleting voucher.</li> </ul>	
<b>UNIT III INVENTORY AND VOUCHER ENTRIES</b>			
3.1	Creation of Inventory 3.1.1 Configuration and features 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	<ul style="list-style-type: none"> <li>Explain the Configuration and features of stock items</li> <li>Create stock items</li> <li>Create unit of measurement</li> <li>Create stock group</li> <li>Create stock category and Godown</li> </ul>	<b>K6</b>
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	<ul style="list-style-type: none"> <li>Create receipt note and delivery note</li> <li>Create Rejection in and Rejection out</li> <li>Create Stock Journal and Physical stock</li> </ul>	<b>K6</b>
<b>UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT</b>			
4.1	Introduction of Receivable and payable management 4.1.1 Activation of maintaining Bill-Wise details 4.1.2 New	<ul style="list-style-type: none"> <li>Indicate the procedure for activation and maintain Bill-wise details</li> <li>Create the New Reference and</li> </ul>	<b>K6</b>





	Reference 4.1.3 Against Reference 4.1.4 Advance Reference 4.1.5 On Account 4.1.6 Credit Period	Against Reference <ul style="list-style-type: none"> <li>• Create the Advance Reference and Credit Period</li> </ul>	
4.2	Cost/Profit Centre's creation 4.2.1 Activation of Cost Centre 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	<ul style="list-style-type: none"> <li>• Explain the activation of cost centre and Cost categories</li> <li>• Create Cost Centre and Cost Categories</li> <li>• Prepare Cost Centre report</li> <li>• Prepare Category Summary</li> <li>• Create Cost Centre break –up</li> </ul>	<b>K6</b>
<b>UNIT V GOODS AND SERVICES TAX</b>			
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	<ul style="list-style-type: none"> <li>• Explain the GST and Enabling GST in Tally</li> <li>• Recording GST transaction</li> <li>• Create intrastate Supply of Goods and services</li> <li>• Create interstate Supply of Goods and Services</li> <li>• Create purchase and sales return of Good and Services</li> <li>• Create input tax Credit</li> <li>• Prepare GSTR-1 report</li> <li>• Prepare GSTR-2 report</li> <li>• Prepare GSTR-3B report</li> <li>• Prepare GSTR-4</li> </ul>	<b>K6</b>





		and E-way bill report.	
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### MAPPING SCHEME FOR POs, PSOs AND COs

	<b>L-Low</b>			<b>M-Moderate</b>			<b>H- High</b>				PSO1	PSO2	PSO3	PSO4
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9					
<b>CO1</b>	H	H	M	M	M	H	M	M	-	M	H	M	H	
<b>CO2</b>	H	M	M	M	M	H	H	-	M	M	M	H	H	
<b>CO3</b>	H	M	M	M	H	M	H	M	M	H	H	M	-	
<b>CO4</b>	H	M	-	H	H	-	M	H	-	H	M	H	M	
<b>CO5</b>	H	-	H	H	-	H	M	-	H	M	M	H	-	
<b>CO6</b>	M	H	H	H	M	H	M	H	M	H	M	M	H	

### COURSE ASSESSMENT METHODS

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

**COURSE COORDINATOR: Dr R. Sutha**

<b>SEMESTER VI</b>	<b>ELECTIVE III</b>	<b>COURSE CODE:U22CF6:3</b>
<b>CREDITS: 4</b>	<b>ALGORITHMIC TRADING</b>	<b>HOURS PER WEEK: 5</b>



## 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	<a href="https://corporatefinanceinstitute.com">https://corporatefinanceinstitute.com</a>
2	Trading Strategies for Indian Markets	<a href="https://www.nseindia.com">https://www.nseindia.com</a>
3	Risk Management Strategy for Algorithmic Trading	<a href="https://haohanwang.medium.com">https://haohanwang.medium.com</a>
4	Compliance Audit Procedure	<a href="https://www.easylama.com">https://www.easylama.com</a>

**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; 2<sup>nd</sup> 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://en.wikipedia.org/wiki/Algorithmic_trading)  
<https://www.udemy.com/course/learn-algorithmic-trading-in-one-day/>

**SPECIFIC LEARNING OUTCOMES (SLO)**

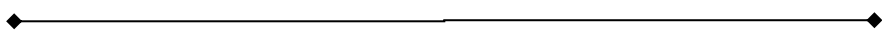
Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I Introduction to Algorithmic Trading</b>			
1.1	Introduction to Algorithmic Trading	<ul style="list-style-type: none"><li>• Explain Algorithmic Trading</li></ul>	<b>K2</b>
1.2	Evolution of Algorithmic Trading	<ul style="list-style-type: none"><li>• Outline the Evolution of Algorithmic Trading</li></ul>	<b>K2</b>
1.3	What is Algorithmic Trading?	<ul style="list-style-type: none"><li>• What is Algorithmic Trading?</li></ul>	<b>K1</b>
1.4	Different Trading Methodologies	<ul style="list-style-type: none"><li>• Classify the different Trading Methodologies</li></ul>	<b>K4</b>
1.5	Trends in Algorithmic Trading	<ul style="list-style-type: none"><li>• Categorize the Trends in Algorithmic Trading</li></ul>	<b>K4</b>
1.6	Benefits of Algorithmic Trading.	<ul style="list-style-type: none"><li>• Summarize the Benefits of Algorithmic Trading.</li></ul>	<b>K2</b>
<b>UNIT II Order Types and Trading Strategies</b>			
2.1	Order Types	<ul style="list-style-type: none"><li>• What is Order</li></ul>	<b>K1</b>
2.2	Different Order Types	<ul style="list-style-type: none"><li>• Explain the different types of Order</li></ul>	<b>K2</b>
2.3	Execution Trading Strategies	<ul style="list-style-type: none"><li>• Summarize the Execution Trading Strategies</li></ul>	<b>K2</b>
2.4	Calendar Spread	<ul style="list-style-type: none"><li>• Relate Calendar Spread</li></ul>	<b>K1</b>



2.5	Cash Future Arbitrage Strategy	<ul style="list-style-type: none"> <li>Examine the Cash Future Arbitrage Strategy</li> </ul>	<b>K4</b>
2.6	Index Arbitrage	<ul style="list-style-type: none"> <li>Identify the Index Arbitrage</li> </ul>	<b>K3</b>
2.7	Pair Trading	<ul style="list-style-type: none"> <li>Examine the Pair Trading</li> </ul>	<b>K4</b>
2.8	News Based Trading Strategies	<ul style="list-style-type: none"> <li>Classify the News Based Trading Strategies</li> </ul>	<b>K4</b>
2.9	Conversion- Reversal	<ul style="list-style-type: none"> <li>Identify the Conversion- Reversal</li> </ul>	<b>K3</b>
<b>UNIT III Algorithmic Trading: System Architecture</b>			
3.1	Algorithmic Trading:	<ul style="list-style-type: none"> <li>Summarize the Algorithmic Trading</li> </ul>	<b>K2</b>
3.1.1	System Architecture	<ul style="list-style-type: none"> <li>Develop the System Architecture</li> </ul>	<b>K6</b>
3.2	Market Data	<ul style="list-style-type: none"> <li>Classify the Market Data</li> </ul>	<b>K4</b>
3.3	CEP Engine	<ul style="list-style-type: none"> <li>What is CEP Engine?</li> </ul>	<b>K1</b>
3.4	Order Routing / Order Manager	<ul style="list-style-type: none"> <li>Explain the Order Routing / Order Manager</li> </ul>	<b>K2</b>
3.5	Colocation	<ul style="list-style-type: none"> <li>Outline the Colocation</li> </ul>	<b>K2</b>
3.6	Smart Order Routing (SOR)	<ul style="list-style-type: none"> <li>Determine the Smart Order Routing (SOR)</li> </ul>	<b>K5</b>
3.7	Connectivity Options	<ul style="list-style-type: none"> <li>Classify the Connectivity Options</li> </ul>	<b>K4</b>
<b>UNIT IV Risk Management in Algorithmic Trading</b>			



4.1	Risk management in Algorithmic Trading	<ul style="list-style-type: none"> <li>• Explain the Risk management in Algorithmic Trading</li> </ul>	<b>K2</b>
4.2	Different Stages involved in Risk Management	<ul style="list-style-type: none"> <li>• Classify the Different Stages involved in Risk Management</li> </ul>	<b>K2</b>
4.3	Risk Management Specific to High Frequency and Algorithmic Trading	<ul style="list-style-type: none"> <li>• Demonstrate Risk Management Specific to High Frequency and Algorithmic Trading</li> </ul>	<b>K2</b>
<b>UNIT V Audit and Compliance Process</b>			
5.1	Audit and Compliance process	<ul style="list-style-type: none"> <li>• Classify Audit and Compliance process</li> </ul>	<b>K4</b>
5.2	International Organization of Securities Commissions	<ul style="list-style-type: none"> <li>• Identify the International Organization of Securities Commissions</li> </ul>	<b>K3</b>
5.3	Auditing Process and Requirements (As defined by NSE for member-broker)	<ul style="list-style-type: none"> <li>• Summarize the Auditing Process and Requirements (As defined by NSE for member-broker)</li> </ul>	<b>K2</b>
5.4	SEBI Recommendations on Algorithmic Trading	<ul style="list-style-type: none"> <li>• Explain the SEBI Recommendations on Algorithmic Trading</li> </ul>	<b>K2</b>
5.5	Software Testing and Empanelment	<ul style="list-style-type: none"> <li>• Analyze the Software Testing and</li> </ul>	<b>K4</b>
5.6	Exchange Audits	<ul style="list-style-type: none"> <li>• What is Exchange</li> </ul>	<b>K1</b>
5.7	Technology and System Audit	<ul style="list-style-type: none"> <li>• Classify the Technology and System Audit</li> </ul>	<b>K4</b>





5.8	Compliance Requirements	<ul style="list-style-type: none"> <li>Identify the Compliance Requirements</li> </ul>	<b>K3</b>
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### 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

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR: A. Nantha kumar**

<b>SEMESTER VI</b>	<b>ELECTIVE III</b>	<b>COURSE CODE: U22CF6:A</b>
<b>CREDITS: 4</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>HOURS PER WEEK:5</b>

### 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.	<b>K2</b>	<b>I</b>
2	Identify and define the opportunities and principles of viability of new business start-up.	<b>K2</b>	<b>II</b>
3	Describe the need in supporting and financing to entrepreneurs	<b>K2</b>	<b>III</b>





- 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**

<b>Sl.No.</b>	<b>Topics</b>	<b>Web Links</b>
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1.	Trends in the Indian Entrepreneurship sector for 2020	<a href="https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html">https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html</a>
2.	Modern trends of entrepreneurship and start-up culture	<a href="https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/">https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/</a>
3.	Growing Trends of Entrepreneurship in India	<a href="https://bdbasu.com/entrepreneurship-in-india/">https://bdbasu.com/entrepreneurship-in-india/</a>
4.	Social Entrepreneurship in India: Recent Trends and Change	<a href="https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/">https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/</a>

### 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.TalluriSreerishna (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>

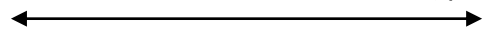




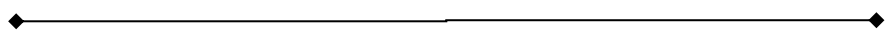
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1.	Definition	<ul style="list-style-type: none"> <li>Define the term entrepreneurship</li> </ul>	<b>K1</b>
1.2.	Concept	<ul style="list-style-type: none"> <li>Recall the concept of an entrepreneur</li> </ul>	<b>K1</b>
1.3.	Characteristics	<ul style="list-style-type: none"> <li>Describe the characteristics/features of an entrepreneur</li> </ul>	<b>K2</b>
1.4.	Functions	<ul style="list-style-type: none"> <li>Illustrate the functional roles of an entrepreneurs</li> </ul>	<b>K2</b>
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> <li>Compare Entrepreneur and Enterprise</li> </ul>	<b>K2</b>
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> <li>Contrast Entrepreneur &amp; Manager</li> </ul>	<b>K2</b>
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> <li>Compare Entrepreneur and Intrapreneurs</li> </ul>	<b>K2</b>
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> <li>Classify the various types of entrepreneur</li> </ul>	<b>K2</b>
1.7.	Theories	<ul style="list-style-type: none"> <li>Explain the theories</li> </ul>	<b>K2</b>
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> <li>Explain the behavioral pattern of an entrepreneur</li> </ul>	<b>K2</b>
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> <li>Describe the factors affecting entrepreneurship growth</li> </ul>	<b>K2</b>
1.8.2.			<b>K2</b>



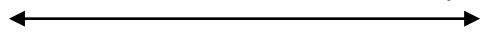
	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> <li>Explain entrepreneurial motivation and Competencies</li> </ul>	
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> <li>Demonstrate Entrepreneurship Development Programs</li> </ul>	<b>K2</b>
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> <li>Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes</li> </ul>	<b>K2</b>
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> <li>Explain Social Entrepreneurship</li> </ul>	<b>K2</b>
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> <li>State the meaning of Edupreneurship</li> </ul>	<b>KI</b>
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> <li>Define Ecopreneur</li> </ul>	<b>K1</b>
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> <li>Explain Self Help Groups</li> </ul>	<b>K2</b>
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> <li>Identify the Health Entrepreneurship</li> </ul>	<b>K2</b>
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> <li>Describe the tourism Entrepreneurship</li> </ul>	<b>K2</b>
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> <li>Summarize the Women Entrepreneurship</li> </ul>	<b>K2</b>
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> <li>Classify the barriers to Entrepreneurship</li> </ul>	<b>K2</b>
<b>UNIT II START UPS</b>			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> <li>Identifying a business, idea and process</li> </ul>	<b>K2</b>
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> <li>Explain the various types of business ownership</li> <li>Identify an appropriate form of ownership structure</li> </ul>	<b>K2</b>
2.3.	Industrial Park (Meaning, features &	<ul style="list-style-type: none"> <li>Outline the concept and meaning</li> </ul>	<b>K2</b>



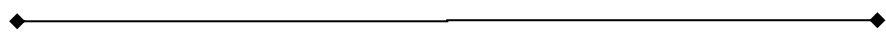
## B. Com (Financial Technology)



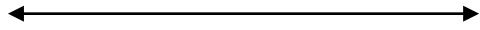
	examples)	<ul style="list-style-type: none"><li>Describe Industrial Park features</li><li>Illustrate examples</li></ul>	
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"><li>State the concept and meaning of SEZ</li><li>Describe the features of Special Economic Zone</li></ul>	<b>K2</b>
2.5.	Business Modelling	<ul style="list-style-type: none"><li>Discuss the concept “Business Modeling”</li></ul>	<b>K2</b>
2.5.1.	Meaning, Need and Nature of Business Modelling	<ul style="list-style-type: none"><li>Explain the meaning, need and nature of business modelling</li></ul>	<b>K2</b>
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"><li>Compare and contrast the relationship between Business Model &amp; Business Plan</li></ul>	<b>K2</b>
2.5.3.	Market Research	<ul style="list-style-type: none"><li>Explain about Market Research</li></ul>	<b>K2</b>
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"><li>Explain the need for Identifying, Selecting a Good Business Opportunity</li><li>Describe the steps in setting up a new business and how to identify the new opportunities?</li></ul>	<b>K2</b>
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"><li>Explain about the Mullins 7-Domain Framework theory.</li><li>Relate theory where the entrepreneurs use the theory in starting a new business</li></ul>	<b>K2</b>
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"><li>Identify new business ideas</li></ul>	<b>K2</b>
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"><li>Relate the new Generation Business Ideas</li></ul>	<b>K2</b>
2.7.	Formation of Business Plan	<ul style="list-style-type: none"><li>Describe about the formulation of the business plan.</li></ul>	<b>K2</b>
2.8.	Project Appraisal	<ul style="list-style-type: none"><li>Illustrate project appraisal</li></ul>	<b>K2</b>



<b>UNIT III SUPPORT</b>			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"><li>• Describe the sources of finance</li><li>• Explain capital structure, capitalization, Term loans and venture capital</li></ul>	<b>K2</b>
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"><li>• Explain the need for Institutional Finance and Support to Entrepreneurs</li><li>• State the workings of Institutional Finance and Support to Entrepreneurs</li></ul>	<b>K2</b>
3.3.	Angel Investing	<ul style="list-style-type: none"><li>• Explain the concept and the need for opting into Angel Investing</li></ul>	<b>K2</b>
3.4.	Venture Finance	<ul style="list-style-type: none"><li>• Explain the need for venture finance</li><li>• State how Venture Finance provides to the entrepreneurs</li><li>• Apply the principles of new venture financing and growth financing for business</li></ul>	<b>K3</b>
3.5.	Managing Cash Flow	<ul style="list-style-type: none"><li>• Explain the requirements of Managing Cash Flow</li><li>• State the importance of Managing Cash Flow</li></ul>	<b>K2</b>
3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"><li>• Explain justification behind tax benefits and its tax concessions</li></ul>	<b>K2</b>
<b>UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)</b>			
4.1.	Introduction	<ul style="list-style-type: none"><li>• Describe the concepts and new changes</li></ul>	<b>K1</b>
4.2.	Meaning	<ul style="list-style-type: none"><li>• Recall the meaning of MSME</li></ul>	<b>K1</b>
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"><li>• Describe the MSME Act</li></ul>	<b>K2</b>
4.4.	Support and Benefits provided by the Ministry in MSME Sector	<ul style="list-style-type: none"><li>• Summarize the benefits and support given by the Ministry in MSME</li></ul>	<b>K2</b>
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"><li>• Explain the support provided by the ministry for training</li></ul>	<b>K2</b>



## B. Com (Financial Technology)



4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> <li>• Explain support available to improve manufacturing competences</li> <li>• State Support provided by the Ministry for energy Conservation in manufacturing process</li> </ul>	<b>K2</b>
4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> <li>• Illustrate the support provided by the Ministry to improve design and quality of production</li> </ul>	<b>K2</b>
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> <li>• Describe the needed improvement in quality</li> <li>• Illustrate the support provided by the Ministry the latest Quality Management Standards &amp; Quality Technology Tools (QMS &amp; QTT)</li> </ul>	<b>K2</b>
4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> <li>• Illustrate the application of loan, status of borrowing</li> <li>• Explain the specialized banks for lending banks and other Institutions of funding</li> <li>• Discuss assets required for borrowing</li> </ul>	<b>K2</b>
4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	<ul style="list-style-type: none"> <li>• Summarize the benefits provided by the ministry of MSME to MSMEs</li> </ul>	<b>K2</b>
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> <li>• Explain the support provided by the ministry in international events</li> </ul>	<b>K2</b>
4.6.	Export oriented units	<ul style="list-style-type: none"> <li>• Explain the need for Export oriented units</li> </ul>	<b>K2</b>
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> <li>• Illustrate the facilities and incentives available to export entrepreneurs</li> </ul>	<b>K2</b>
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> <li>• Define Export oriented zone</li> </ul>	<b>K1</b>





4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> <li>Explain about the EXIM -Bank finance ability and workings to support projects</li> </ul>	<b>K2</b>
<b>UNIT V DEVELOPMENT</b>			
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> <li>Describe the IPR</li> <li>Explain the advantages of IPR for MSME</li> <li>State IPR benefits</li> </ul>	<b>K2</b>
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> <li>Describe the process of industry sickness</li> <li>Summarize the signs and symptoms of industrial sickness and government polices to revive and curb sickness.</li> </ul>	<b>K2</b>
5.3.	E-Commerce and Small Enterprises	<ul style="list-style-type: none"> <li>Explain the need for E-Commerce</li> <li>Describe E Commerce suitability for small enterprise</li> </ul>	<b>K2</b>
5.4.	Franchising	<ul style="list-style-type: none"> <li>Explain franchising</li> </ul>	<b>K2</b>
5.5.	Social Responsibility of Business	<ul style="list-style-type: none"> <li>Analyze the need for SRB and importance</li> </ul>	<b>K4</b>

**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**

<b>Direct</b>
<ol style="list-style-type: none"><li>1. Continuous Assessment Test I, II</li><li>2. Open book test; Assignment; Seminar; Group Presentation</li><li>3. End Semester Examination</li></ol>
<b>Indirect</b>
<ol style="list-style-type: none"><li>1. Course-end survey</li></ol>

**COURSE COORDINATOR - DR. V. PALANIKUMAR**