

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University) (Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India) Nehru Gardens, Thirumalayampalayam, Coimbatore - 641105, Tamil Nadu.

SCHOOL OF COMMERCE

M.Com. Finance and Control

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2023-24

REGULATIONS

NEHRU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
REGULATIONS FOR POSTGRADUATE DEGREE COURSES

Choice Based Credit System blended with Outcome based Education

Regulations with effect from the Academic Year 2022-2023

Definition

- a) Programme – A course of study leading to the award of a degree in a discipline.
(E.g.: M. Sc. / M. Com.)
- b) Branch – Discipline of study (e.g. M.Sc. Microbiology)
- c) Curriculum – The various courses (subjects) a student must study in a particular branch.
- d) Course – The theory & practical subject offered under each curriculum.
- e) Credit – A unit of measurement based on the duration of the contact hours, content and quality of the subject matter.

1. PG Curriculum

The PG Curriculum follows CBCS pattern and the medium of instruction is English.

2. Eligibility for Admission to the Course

A candidate who has passed the Degree Examination as main subject of study of this University or an examination of some other University accepted by the Syndicate as equivalent thereto shall be eligible for admission to the Master Degree of this College.

3. Duration of the Programme

This Course of Study shall be based on Semester System. This Course shall consist of four Semesters covering a total of two Academic years. For this purpose, each academic year shall be divided into two Semesters; the first and third Semesters; July to November and the second and the fourth Semesters; December to April. The Practical Examinations shall be conducted at the end of odd / even Semester. Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has **1800 teaching hours**.

4. Choice Based Credit System (CBCS)

All Postgraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). Choice based credit system is introduced with the aim of offering flexibility in the choice of courses to the students.

Objectives of the Choice Based Credit System :

- To facilitate the students to have greater flexibility in their choice of courses.
- To revamp the curriculum, to impart entrepreneurial skills and placement potentials qualities.
- To incorporate need based knowledge in tune with the location and neighborhood of the institution.
- To allocate credit points to each paper of the study based on the weightage of the contact hours, content and quality.
- To extend opportunities to fast learners in order to earn Extra credit from advanced as well as additional courses.
- To maintain the total credit points of each programme on par with international standards.

5. Outcome Based Education (OBE)

OBE is an **educational** theory that bases each part of an **educational** system around goals (**outcomes**). By the end of the **educational** experience, each student should have achieved the goal.

Objectives of Outcome based curriculum :

- The programme outcomes and Programme specific outcomes are clearly identified and unambiguously specified regarding the content, context and competence.
- The expected outcome should be defined by setting bench marks for each level of the programme. Benchmark should tackle and define specifically, the goals of the curriculum and verify ways to access whether the students have reached these goals at the level of study;
- OBE is driven by assessments that focus on well defined learning outcomes and not by other factors such as what is taught, the duration taken by the student to achieve the outcomes or which path the students take to achieve their targets. In OBE, assessment techniques must be with clear description of expected performance.

Definitions

Outcome : An outcome of an educational Programme is what the student should be able to do at the end of a Programme/ course/ instructional unit.

Levels of Outcomes

- Programme Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
- Programme Specific Outcomes: PSOs are statements that describe what the graduates of a specific educational Programme should be able to do.
- Course Outcomes: COs are statements that describe what students should be able to do at the end of a course

Learning Outcomes : It describes levels of achievement that can be attained across the domains of learning. Here **K1** representing Remember; **K2** -Understanding; **K3** - Apply; **K4** - Analyze; **K5**- Evaluate, **K6** – Create are used to measure the levels of achievement in learning.

6. CBCS Curriculum

6.1. Part A : Core Components:

Core Courses : Each programme has a group of core courses. The syllabus of the core courses will facilitate the students in the acquisition of the basic concepts of their respective disciplines, besides getting exposure to the recent developments. This exposure will suitably guide the students towards their vertical mobility in their higher studies. Core courses will last till the fourth semester. **It is mandatory for all PG students to complete an online course under SWAYAM / NPTEL platform between 2nd and 3rd semester.**

6.2. Part B: Optional Courses - Advanced Learner's Courses : (ALC)

Students are offered the opportunity to undertake optional papers, additional to their compulsory papers, in order to gain additional credit that would boost their grades. These are not mandatory. The course will be a self study nature and the concerned departments will offer guidance. Other Advanced Learner's Courses shall be decided during the conduct of Board of Studies. The Examination will be of Open Book Examination model.

7. Requirement to appear for the examinations

Attendance Requirements for the Students appearing for ESE

- The guidelines of attendance requirement issued by Bharathiar University are adopted by the College. Attendance shall be considered semester- wise (not annually).
- A candidate shall be permitted to appear for the Semester Examinations in any semester, if he / she secures not less than 75% of attendance in the total number of working days during the semester and if his / her progress has been satisfactory, and his / her conduct has been satisfactory.

- Those who have obtained below 75% and above 65% of attendance shall pay condonation fee and shall write the examination in the same semester with due permission from the Principal.
- Those who have below 65% and above 50% of attendance are not eligible to write the examination in current semester subjects but are permitted to continue their studies in the next semester provided that this is the first time that the candidate earned attendance between 50% and 65%. Else the candidates have to discontinue the course and re-join in the same semester subjects in the next year with proper approval of the Principal. However, the candidates are eligible to write arrear subjects if any.
- Those who have below 50% of attendance have to redo the semester.

8. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of PG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and if they fail to do so, they shall take the examination in the texts / revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts / syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman of the concerned board of studies and fulfill the requirements as per the regulation curriculum for the award of the degree.

9. Medium of Instruction and examinations

The medium of Instruction and the medium of Examination is English.

10. Distribution

The following are the distribution of marks for examination & evaluation pattern. Distribution of Marks between End Semester Exam (Theory) and Internal Assessment is 75:25. The following table gives the distribution.

PG - PROGRAMMES (CBCS)**Table 16: Total credit points and tenure of study for M.A., M.Com, M. Sc. and MSW**

Part	Courses	Semesters	Credit Points	Marks / Grade
III	Components Core / Electives / Internship / Project / Online course	I to IV	94	2350

11. Additional Credits

Students are given the opportunity to undertake optional papers, additional to their compulsory papers, in order to gain additional credit that would boost their grades. These are not mandatory. Students can earn to a maximum of 15 credits.

S. No.	Subject	Credit / Course	Total Credits
1.	Presentation of Research papers in International Conferences	1	1
2.	Publication of Research Papers in reputed Journals	1	1
3.	Advanced Learners Course	2	4
4.	MOOC Courses / Swayam prescribed by the Departments	2	4
5.	Visits Abroad for Participation in International Academics events	1	1
6.	Representation - Sports / Social Activities / Co curricular / Extracurricular Activities at University / District / State / National / International levels	1	2
7.	Swachh Bharath Summer Internship Programme	2	2
Total			15

12. Continuous Internal Assessment (CIA)

Three CIA's shall be conducted at regular Intervals. CIA I and II shall be a 2 hours written test for a maximum of 50 marks each and CIA III shall be conducted as Model Examination for ESE.

13. OBE Evaluation - Assignment / Seminar / Role play, etc.

Three OBE Assessment parameters are decided for each course to evaluate the achievement of course outcomes which shall be assessed by the concerned course teacher. The marks allotted to this component will be awarded based on the performance of the candidate. The Rubrics for awarding the marks shall be maintained by the Course Teacher concerned.

14. Distribution of Marks**Table 17 : Distribution of marks for External and Internal for theory papers of PG courses**

Total Marks	External		Internal	Overall Passing Minimum for Total Marks (Internal + External)
	Max. Marks	Passing Minimum for External alone	Max. Marks	
100	75	38	25	50
75	55	28	20	38
50	40	20	10	25

Table 18 : Distribution of Internal marks for theory papers of PG courses

S. No.	For Theory - PG courses	Distribution of Marks		
01.	CIA I	5	4	2
02.	CIA II	5	4	2
03.	CIA III	6	5	4
04.	OBE Evaluation – Tool 01	3	2	1
05.	OBE Evaluation – Tool 02	3	2	1
06.	OBE Evaluation – Tool 03	3	3	-
	TOTAL MARKS	25	20	10

Table 19 : Distribution of marks for External and Internal for Practical papers of PG Courses

Total Marks	External		Internal	Overall Passing Minimum for total marks (Internal + External)
	Max. Marks	Passing Minimum for External alone	Max. Marks	
100	60	30	40	50
75	45	23	30	38
50	30	15	20	25

Table 20 : Distribution of Internal marks for PG practical papers

S. No.	For PG Practical Courses	Distribution of Marks		
01.	Laboratory Performance - Assessment Tool 01*	5	4	3
02.	Laboratory Performance - Assessment Tool 02*	5	4	3
03.	Laboratory Performance - Assessment Tool 03*	5	4	3
04.	Test 1 : During Mid semester	10	7	4
05.	Test 2 : As model test at the end of the semester	10	7	4
06.	Observation Note Book	5	4	3
Total Marks		40	30	20

Table 21 : Distribution of External marks for PG practical papers

S. No.	For - UG practical courses	Distribution of Marks		
1.	Experiment-I	20	15	10
2.	Experiment-II	20	15	10
3.	Record	10	10	5
4.	Viva Voce	10	5	5
TOTAL MARKS		60	45	30

Table 22 : Distribution of marks for Project and Viva Voce examinations and Continuous Internal Assessments and passing minimum marks for the Project / Industrial Training courses of PG programmes

Total Marks	External		Internal	Overall Passing Minimum for Total Marks (Internal + External)
	Max. Marks	Passing Minimum for External alone	Max. Marks	
250	150	75	100	125
200	120	60	80	100
150	90	45	60	75
100	60	30	40	50

Table 23 : Distribution of marks for the Continuous Internal assessment in PG Project / Industrial Training Courses

S. No.	For - PG Project courses	Distribution of Marks			
		1.	Review-I	20	15
2.	Review-II	20	15	10	10
3.	Review-III	20	15	10	10
4.	Document, Preparation and Implementation	25	20	15	10
5.	Research Paper Publication in Journals**	15	15	15	-
	TOTAL MARKS	100	80	60	40

**Wherever it is not possible, an equivalent Assessment tool shall be prescribed by the Board Chairperson.

Table 24 : Distribution of marks for the External Examination in PG Project / Industrial Training courses

S. No.	For - PG Project courses	Distribution of Marks			
		1.	Record Work and Presentation	100	80
2.	Viva Voce	50	40	30	20
	TOTAL MARKS	150	120	90	60

15. Passing Minimum:

A candidate who secures **not less than 50%** in the End Semester Examination and 50% marks in the External examination and Continuous Internal Assessment put together in any courses shall be declared to have passed the examination in the subject (Theory and Practical). Thus the minimum pass mark is 38 out of 75 in ESE and 50 marks out of 100 (CIA+ESE).

A candidate who passes the examination in all the courses shall be declared to have passed, the whole examination. Thus to obtain PG degree, a student should pass in all the courses prescribed in the concerned programme and also he / she should earn 94 credits.

16. Grade:**Table 25 : Classification of Grade for PG Students based on the Percentage of marks**

Range of Marks	Grade Point	Letter Grade	Description
90 – 100	9.0 – 10.0	O	OUTSTANDING
80 – 89	8.0 – 8.9	D+	EXCELLENT
75 – 79	7.5 – 7.9	D	DISTINCTION
70 – 74	7.0 – 7.4	A+	VERY GOOD
60 – 69	6.0 – 6.9	A	GOOD
50 – 59	5.0 – 5.9	B	AVERAGE
00 – 49	0.0	C	RE-APPEAR
ABSENT	0.0	AA	ABSENT

17. Grade Point Average (GPA)

Grade point average (GPA) is calculated for each part taking into account all the courses studied. Calculation of grade point average semester-wise and part-wise is as follows:

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

$$\text{GPA} = \frac{\sum_i (C_i * G_i)}{\sum_i C_i}$$

Where C_i = Credit earned for course i in any semester.

G_i = Grade points obtained for course i in any semester.

18. Cumulative Grade Point Average (CGPA)

For the entire program CGPA is calculated in the following manner.

$$\text{CGPA} = \frac{\sum_n \sum_i C_{ni} * G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the Credits of the Courses of the entire programme under each part}}$$

19. Classification of CGPA

A candidate who has passed all the examinations under different parts is eligible for the following part wise computed final grades based on the range of CGPA.

Table 26 : Classification of performance of PG Students based on the Cumulative Grade Points Average

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	

- a) A candidate who has passed all the subjects examinations in the first appearance within the prescribed duration of the PG programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in Core and Electives subjects shall be placed in the category of “First Class – Exemplary”.
- b) A candidate who has passed all the subjects examinations in the first appearance within the prescribed duration of the PG programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in Core and Electives subjects shall be placed in the category of “First Class with Distinction”.
- c) A candidate who has passed all the subjects examinations of the PG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed in “First Class”.
- d) A candidate who has passed all the subjects examination of the PG programmes and secured a CGPA of 5.0 to 6 and equivalent grades “B” or “B+” shall be declared to have passed in “Second Class”.

20. Ranking

A candidate who qualifies for the PG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme from the date of admission to the programme and secures First or Second Class shall be eligible for ranking and such ranking will be confined to 10% of the total number of candidates qualified in that particular subject to a maximum of 10 ranks. However the Programmes will be considered for ranking only when there are minimum of 10 students completing that Programme. The improved marks will not be taken into consideration for ranking.

21. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear in the subsequent semester only. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

22. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she has undergone the prescribed programme of Study for a period of not less than four Semesters in the Institution or has been exempted there from in the manner prescribed and has passed the Examinations as have been prescribed.

23. Question Paper Pattern

A: Question Paper Pattern

Time: 3 Hours

Max Marks: 75

Knowledge Level	Q. No.	Section	Marks	Description
K1, K2, K3	1 – 10	A(Answer all the questions)	10 x 1 = 10	MCQ
K2, K3	11 – 15	B (Either or pattern)	5 x 5 = 25	Short Answers
K3, K4	16 – 21	C (Answer 3 out of 6)	3 x 10 = 30	Descriptive/ Detailed
K4, K5	22	D (Compulsory Question)	1 x 10= 10	Application Based/ HOTS

B. Question Paper Pattern**Time: 3 Hours****Max Marks: 55**

Knowledge Level	Q. No.	Section	Marks	Description
K1, K2, K3	1 – 10	A(Answer all the questions)	10 x 1 = 10	MCQ
K2, K3	11 – 15	B (Either or pattern)	5 x 4 = 20	Short Answers
K3, K4	16 – 21	C (Answer 3 out of 6)	3 x 6 = 18	Descriptive/ Detailed
K4, K5	22	D (Compulsory Question)	1 x 7 = 7	Application Based/ HOTS

C. Question Paper Pattern –Advanced Learners Course**Time: 3 Hours****Max Marks: 50**

Knowledge Level	Q. No.	Section	Marks	Description
K2, K3	1 – 5	A (Answer all the Questions)	5 x 4 = 20	Short Answers
K3 , K4	6 – 10	B (Either or pattern)	5 x 6 = 30	Descriptive/ Detailed

NOTE: The questions should be numbered continuously running through the Sections A, B and C.

Questions should be evenly distributed among the unit in the syllabus in all the sections of the question paper. While framing questions with internal choice the questions must be identified as (a) or (b). (e.g. 11. a or b). Further, the internal choice must be from the same unit.

The Controller of the Examinations shall arrange for the setting of question papers on the basis the syllabus and the pattern of question paper duly certified by the Chairpersons of the respective Board of Studies.

24. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The Board may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.



CURRICULUM

Department of Commerce - M.Com (FC)

Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all functions areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Become the full-fledged Accounting and Finance professional
PEO5	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	To become Corporate Secretary
PSO2	Able to become Auditor
PSO3	To become Entrepreneur
PSO4	Enable to become Tax Consultant
PSO5	To become Financial Analyst

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	Critical Thinking	Analyze complex problems critically, conceptualise and solve real time problems, develop and evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health, safety, cultural, societal and environmental factors in the core areas of expertise.
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PO2	Research Skill	Extract information pertinent to unfamiliar problems through literature survey and experiments, able to apply Research Intelligence in investigations and innovations.
PO3	Usage of Technology	Able to use the techniques, skills and modern tools to analyze critically, carry out safe and economical design, conduct experiments and interpret investigations to solve problems.
PO4	Effective Communication	Communicate with the society at large, regarding complex activities confidently and effectively and being able to comprehend and write effective reports and design documentation by adhering to appropriate standards and make effective presentations.
PO5	Individual and Team Work	Possess knowledge and understanding of group dynamics, recognise opportunities and contribute positively to collaborative-multidisciplinary domains, demonstrate a capacity for self-management and teamwork, decision-making, objectivity and rational analysis in order to achieve common goals.
PO6	Project Management	Demonstrate knowledge and understanding of management principles and apply to manage projects efficiently in respective disciplines and multidisciplinary environments after consideration of economic and financial factors.
PO7	Ethics and Values	Acquire professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society.
PO8	Life Long Learning	Engage in lifelong learning and work on career enhancement and adapt to changing personal, professional and societal needs.



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641 105, Tamil Nadu.



Scheme of Examination

Programme Name: M.Com with Finance & Control

Programme Code: PCF

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

Semester	Course Code	Name of the Course	Instruction	Duration of Examination	Examination Marks			Credits
					CIA	ESE	Total	
I	23PGCFC101	Paper-I Accounting Standards	6	3	25	75	100	4
	23PGCFC102	Paper-II Applied Cost Accounting	6	3	25	75	100	4
	23PGCFC103	Paper-III Quantitative Techniques	6	3	25	75	100	4
	23PGCFQ101	Practical Paper-I Computerized Accounting - TALLY Prime	6	3	40	60	100	4
	23PGCFE101/ 23PGCFE102/ 23PGCFE103	Elective Paper-I	6	3	25	75	100	4
			30				500	20
II	23PGCFC204	Paper-IV Advanced Corporate Accounting	6	3	25	75	100	4
	23PGCFC205	Paper-V Managerial Economics	5	3	25	75	100	4
	23PGCFC206	Paper-VI Financial Management	5	3	25	75	100	4
	23PGCFC207	Paper-VII Financial Services	5	3	25	75	100	4
	23PGCFQ202	Practical Paper – II Financial Correspondent	5	3	40	60	100	4
	23PGCFE204/ 23PGCFE205/ 23PGCFE206	Elective Paper-II	4	3	25	75	100	4
	23PGCFONLC	Online Course	-	-	-	-	-	-
			30				600	24

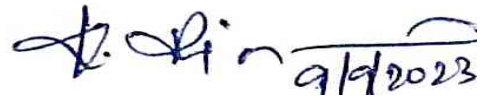
Semester	Course Code	Name of the Course	Instruction	Duration of Examination	Examination Marks			Credits
					CIA	ESE	Total	
III	23PGCFC308	Paper-VIII Accounting for Decision Making	6	3	25	75	100	4
	23PGCFC309	Paper-IX Business Research Methods	6	3	25	75	100	4
	23PGCFC310	Paper-X Direct Taxes	6	3	25	75	100	4
	23PGCFQ303	Practical Paper –III Computer Applications: SPSS Accounting Package	6	3	40	60	100	4
	22PGCFT301	Institutional Training	-	-	50	-	50	2
	23PGCFONLC	Online Course	-	3	-	100	100	4
	23PGCFE307/ 23PGCFE308/ 23PGCFE309	Elective Paper-III	6	3	25	75	100	4
			30				650	26
IV	23PGCFC411	Paper-XI International Financial Management	5	3	25	75	100	4
	23PGCFC412	Paper-XII Security Analysis and Portfolio Management	5	3	25	75	100	4
	23PGCFC413	Paper-XIII Indirect Taxation	6	3	25	75	100	4
	22PGCFV401	Project Work and Viva Voce	10	-	100	100	200	8
	23PGCFE410/ 23PGCFE411/ 23PGCFE412	Elective Paper-IV	4	3	25	75	100	4
				30				600
Total			120				2350	94

List of Elective Papers (Students can choose any one of the papers)

	A	B	C
Paper I / Sem I	23PGCFE101 Financial Markets and Institutions	23PGCFE102 Business Policy and Strategies	23PGCFE103 Investment Management
Paper II / Sem II	23PGCFE204 Indian Stock Exchanges	23PGCFE205 Strategic Management	23PGCFE206 Modern Banking
Paper III / Sem III	23PGCFE307 Fundamentals and Technical Analysis	23PGCFE308 Human Resource Management	23PGCFE309 Insurance and Risk Management
Paper IV / Sem IV	23PGCFE410 Future and Options	23PGCFE411 Derivatives Markets	23PGCFE412 Entrepreneurship and New Venture Planning

Advanced Learners Course

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	22PGCSS01	E- Marketing
2		22PGCSS02	Advertisement and Sales Promotion

 9/9/2023

Chairman

**Board of Studies in Commerce
Nehru Arts and Science College**

Coimbatore

**Chairman
BoS - Commerce**




SYLLABUS

Course Code	Title		
23PGCFC101	Paper – I Accounting Standards		
Semester: I	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To adopt a uniform set of accounting principles for financial reporting		
Course Category	Employability		
Development Needs	Regional		
Course Description	Accounting standards specify how transactions and other events are to be recognized, measured, presented and disclosed in financial statements.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To understand the basic of IASB – IASC – FASB - ASB	Flipped Class	Quiz
CO 2	To Compute the standards relating to financial reporting & disclosure	Lecture	Snap talk
CO 3	To providing guidance on financial statement items	Flipped Class	Quiz
CO 4	To Evaluate the standards relating to business acquisitions and consolidations	Lecture	Assignment
CO 5	To Analyse the financial reports	Flipped Class	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India (Theory only)	1	1
Instructional Hours			18
Suggested Learning Methods: Group Learning			
II	Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS108: Operating Segments.	2	1
Instructional Hours			18
Suggested Learning Methods: Group Discussion			
III	Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases (Including simple problems) - Ind AS-115 Revenue from contracts with customers. – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.	3	1
Instructional Hours			18
Suggested Learning Methods: Presentation			
IV	Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS112:	4	1

Disclosure of interest in other entities													
Instructional Hours			18										
Suggested Learning Methods: Presentation													
V	Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)	5	1										
Instructional Hours			18										
Suggested Learning Methods: Case Studies													
Total Hours			90 Hrs										
Text Books	<ol style="list-style-type: none"> 1. Rawat D.S. —Ind ASs Converged IFRS Taxman Allied Services Private Limited. 2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company 												
Reference Books	<ol style="list-style-type: none"> 1. Rawat D.S, Taxman Accounting Standards: Allied Services Private Limited 2. Francis Cherunilam, Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited 												
Web. URLs	<ol style="list-style-type: none"> 1. https://www.cfainstitute.org/en/membership/professional-development/refreshers-readings/financial-reporting-standards 2. https://www.indeed.com/career-advice/career-development/what-is-financial-reporting#:~:text=Financial%20reporting%20is%20the%20process,report%20on%20current%20financial%20status. 												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	H	M
CO3	H	M	M	M	M	H	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L
H-High; M-Medium; L-Low													
Course designed by							Verified by						
A.Vrindha							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC102	Paper – II Applied Cost Accounting		
Semester: I	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	Acquire knowledge on the basic concepts and processes to determine product costs, interpret cost accounting statements and analyze and evaluate information for cost ascertainment, planning, control and decision making.		
Course Category	Employability		
Development Needs	Regional		
Course Description	Gain the knowledge on preparation of Cost.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To know the concepts of Costing	Flipped Teaching	Quiz
CO 2	To analyze the concept of material control	Lecture	Snap talk
CO 3	Ability to maintain labour and over head cost	Problem Solving	Quiz
CO 4	Knowledge on preparation of process costing	Problem Solving	Assignment
CO 5	Prioritize to prepare the cost reports	Lecture	Case Studies
Course Content:		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Introduction to cost accounting - Meaning and definition - Difference between financial and cost accounting.	1	1(1)
	Nature and significance of cost accounting - Methods of costing - Elements of costing.	1	1(2)
	Cost concepts fixed cost and variable costs - Preparation of cost sheet and tender.	2	2
Instructional Hours			18
Suggested Learning Methods: Group Learning			
II	Material Control: Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory.	2	3
	Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing.	1	2
	Requisition for stores - Stores Control - Methods of valuing material issue.	2	3
Instructional Hours			18
Suggested Learning Methods: Group Discussion			
III	Labour: System of wage payment - Idle time - Control over idle time.	1	2(5)
	Incentive schemes, Labour turnover.	2	4
	Overhead - Meaning and classification of overheads Classification according to function - Variability and elements - Steps in overhead accounting - allocation and absorption of overhead.	2	5
	Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment Predetermined overhead recovery rates.	2	10
Instructional Hours			18
Suggested Learning Methods: Presentation			
IV	Feature of process costing - Comparison between joint costing and process costing - Process losses - Wastage, Scrap, Abnormal loss, Abnormal gain - Inter process profit equivalent production (Theory only).	2	9
	Joint products and By-products.	2	10

Instructional Hours												18	
Suggested Learning Methods: Worksheet													
V	Reconciliation of cost and financial accounts.									2		6	
	Cost Auditor under Companies Act: Characteristics, scope and function of cost audit - Benefits and limitations - Cost audit rules - Cost audit Procedure - cost audit reports.									2		7	
Instructional Hours												18	
Suggested Learning Methods: Case Studies													
Total Hours												90 Hrs	
Note: Question paper will cover 40% Theory and 60% Problems													
Text Books		1. S.P Jain and K.L Narang, Cost Accounting , Kalyani Publishers, New Delhi. Edn. 2014. 2. Dr. A. Murthy & Dr. S. Gurusamy, Cost Accounting , Vijay Nicole Imprints Private Limited, Chennai, 2014.											
Reference Books		1. R.S.N. Pillai and V. Bagavathi, Cost Accounting , S. Chand and Company Ltd., New Delhi. Edn. 2016. 2. T. S. Reddy & Y. Hari Prasad Reddy, Cost Accounting , Margham Publications, Chennai. Edn., 2009.											
Web. URLs		1. https://corporatefinanceinstitute.com/resources/accounting/overheads/ 2. https://www.shiksha.com/online-courses/articles/cost-audit-meaning-objectives-and-advantages/											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment		Case Studies		Snap Talk		Total	
5		5		6		3		3		3		25	
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	H	M
CO3	H	M	M	M	M	H	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code		Title		
23PGCFC103		Paper III - Quantitative Techniques		
Semester: I		Credits: 4	CIA:25 Marks	ESE:75 Marks
Course Objective		To provide the techniques of Operations Research in Business Operations and to provide with basic skills and knowledge of Operations Research and its application in Modern Business era.		
Course Category		Skill Development		
Development Needs		Regional		
Course Description		Operations research is an analytical approach of problem-solving skill and Decision-making that is useful in the Management of organizations		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Define and formulate linear programming problems.	Lectures/ Tutorial	Assignment	
CO 2	Gain knowledge using various methods in Transportation and Assignment Models.	Peer Teaching/ Lectures	Unit test	
CO 3	Understand the Queuing model to solve real life problems	Group Learning/ Lectures	Seminar	
CO 4	Discuss the decision alternatives and strategies in various competitive situations.	Video Lecture/ Lectures	Assignment	
CO 5	Construct Network models for real life problems using PERT, CPM& Sequencing.	Lectures/ Tutorial	Quiz/Unit Test	
Offered by	Mathematics			
Course Content		Instructional Hours / Week : 6		
Unit	Description	Text Book	Chapters	
I	Linear Programming: Mathematical formulation and solution of minimization and maximization Problem - Graphical Method-Simplex method – Two Phase method	1	2,3,4	
		Instructional Hours		18
Suggested Learning Methods: Problem Solving Practice				
II	Transportation Problems: Introduction - Mathematical formulation-Finding initial feasible solution using NWC, VAM, LCM -Testing optimality using MODI Method - Special cases of unbalanced Problem; Degeneracy.	1	10	
	Assignment Problems: Hungarian Assignment Method-Maximization in Assignment Problems-Restricted assignment problems.		11	
		Instructional Hours		18
Suggested Learning Methods: Video Lessons				
III	Queuing Theory: Characteristic of Queuing Theory - Elements of Queuing system; Models with Poisson arrival and exponential service rates; Single server and infinite and finite Population (M/M/1 -Models)	1	13	

Instructional Hours												18	
Suggested Learning Methods : Problem Solving Practice													
IV		Decision Models : Game theory -Two person zero sum game – The Maximin minimax Principle - Saddle point - Pure and Mixed Strategies- Solution of 2 x 2 rectangular games- Graphical Solution of (2 x n) and (m x 2) games-Dominance property.								1		14	
Instructional Hours												18	
Suggested Learning Methods : Practice tests													
V		PERT / CPM : Introduction- Network and Basic components-Rules of network construction- Time calculation in networks- CPM Method-PERT Calculations-Difference between CPM and PERT.								1		16	
		Sequencing Problem: Introduction – Problem of Sequencing – Basic terms used in Sequencing – Processing n jobs through 2 machines – Processing n- jobs through k machines – Processing 2 jobs through k machines.								1		12	
Instructional Hours												18	
Suggested Learning Methods: Group Discussion and Practice tests													
Total Hours												90Hrs	
Questions shall cover 80% problems and 20% Theory													
Text Books		1. Kant Swarup, P.K. Gupta, Man Mohan, Operations Research , S. Chand& Sons Education Publications, New Delhi, 2008											
Reference Books		1. Operations Research by P.K Gupta and Man Mohan, Sultan Chand and Sons, Educational Publishers, New Delhi, 2003 2. P. R. Vittal, Quantitative Techniques , Margam Publications, 2004 3. C.R. Kothari, Quantitative Techniques , Vikas Publications, 2005											
Web. URLs		1. https://youtu.be/Q31jKiEXxdc (Transportation Problem) 2. https://youtu.be/OyZt4AAJp88 (PERT/ CPM)											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment		Seminar		Quiz		Total	
5		5		6		3		3		3		25	
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	L	H	M	H	M	H
CO2	H	H	L	H	M	H	H	L	M	M	L	H	M
CO3	H	H	L	H	H	H	H	L	M	H	M	M	L
CO4	H	M	L	H	H	H	H	L	H	M	M	L	M
CO5	H	H	L	H	H	H	H	L	M	H	M	M	L
H-High; M-Medium; L-Low													
Course designed by								Verified by					
Dr. T. Chandrapushpam								Dr. T. Chandrapushpam					

Course Code		Title		
23PGCFQ101		Practical Paper - I Computerized Accounting - TALLY Prime		
Semester: I		Credit: 4	CIA: 40 Marks	ESE: 60 Marks
Course Objective		This Course provides a complete knowledge on Tally & Internet		
Course Category		Skill Development		
Development Needs		National		
Course Description		To enrich the knowledge in Tally ERP.		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Understand the functions of Tally	Mind Map	Models	
CO 2	Ability to maintain accounts	Making a video	Demonstration	
CO 3	Able to prepare financial reports	Mind Map	Report	
CO 4	Support the management in financial decision making	Mind Map	Demonstration	
CO 5	Examine Maintain bill wise details	Mind Map	Models	
Course Content		Instructional Hours / Week : 6		
S.No	Description	Use of Package	Hours	
1	Company creation and alteration Create a Company with all the relevant details	Tally Prime	4	
2	Ledger creation and alteration Create the ledgers under appropriate predefined groups Cash a/c Computer sales a/c Buildings a/c Machinery a/c Furniture a/c Commission Received a/c Printer Purchase a/c Commission paid a/c Rent received a/c Salary a/c Indian bank a/c Wages a/c Sales returns a/c Capital a/c Depreciation a/c Purchase returns a/c John & co. A/c(purchased goods from this company) Ram agency a/c(sold goods to this company)	Tally Prime	8	
3	Voucher types By using a minimum of 5 transactions for each of the following vouchers. Take transactions from any advanced accountancy book and prepare the following vouchers: Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher	Tally Prime	6	

4	<p>Emerald & Co., started a business of home appliances from 1-4 1-4 received cash for capital 5, 00,000 7-4 credit purchases from BPL in no 123: Fridge 100nos at Rs 800 Table fan 100nos at Rs 1000 Mixies 100nos at Rs 1500 Grinders 100nos at Rs 2000 10-4 credit Sales Ram electrical in no 1: Fridge 70nos at Rs 1000 Table fan 70nos at Rs 1500 Mixies 70nos at Rs 2000 Grinders 70nos at Rs 2500 +GST 4% ON TOTAL SALES 10-4 Cash Sales in no 2: Fridge 10nos at Rs 1000 Table fan 10nos at Rs 1500 Mixies 10nos at Rs 2000 Grinders 10nos at Rs 2500 +GST 4% ON TOTAL SALES 25-04 Payment made by petty cash Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200 30-4 Journal depreciate 10% on furniture: Prepare Trading Profit and Loss Account and B/s</p>	Tally Prime	8																																				
5	<p>From the below create unit of measurement, stock groups and stock items Find the stock summary: Stock groups: 1. magazine 2. Baby drinks 3. Cool drinks 4. Daily news paper 5. Hot drinks 6. Stationeries 7. Vegetables Stock items:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>Boost</td> <td>25</td> <td>80</td> <td>Nos</td> </tr> <tr> <td>Sports star</td> <td>20</td> <td>15</td> <td>Nos</td> </tr> <tr> <td>Potato</td> <td>260</td> <td>30</td> <td>Kgs</td> </tr> <tr> <td>Star dust</td> <td>20</td> <td>25</td> <td>Nos</td> </tr> <tr> <td>The Hindu</td> <td>503</td> <td>0.25</td> <td>Nos</td> </tr> <tr> <td>Tomato</td> <td>150</td> <td>15</td> <td>Kgs</td> </tr> <tr> <td>Fanta</td> <td>10</td> <td>25</td> <td>Lit</td> </tr> <tr> <td>Dinamalar</td> <td>40</td> <td>2.50</td> <td>Nos</td> </tr> </tbody> </table> <p>MAINTAIN BILL WISE DETAILS</p>	Item	Qty	Rate	Units	Boost	25	80	Nos	Sports star	20	15	Nos	Potato	260	30	Kgs	Star dust	20	25	Nos	The Hindu	503	0.25	Nos	Tomato	150	15	Kgs	Fanta	10	25	Lit	Dinamalar	40	2.50	Nos	Tally Prime	8
Item	Qty	Rate	Units																																				
Boost	25	80	Nos																																				
Sports star	20	15	Nos																																				
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Star dust	20	25	Nos																																				
The Hindu	503	0.25	Nos																																				
Tomato	150	15	Kgs																																				
Fanta	10	25	Lit																																				
Dinamalar	40	2.50	Nos																																				
6	<p>Create bill wise details</p> <ol style="list-style-type: none"> 1. Raja commenced business with a capital of Rs 10,000 2. Purchased goods from Kumar & co 15,000 Rs Paid in three installments within 5 days gap 3. Purchased goods for cash 8000 Rs 4. Sold goods to Ratna & co Rs 20,000 amount to be paid in two installment 5. Sold goods for cash for Rs 5000 6. Received cash from Ratna & co 7500 7. Paid to Kumar & co 7500 8. Sold goods for cash 5000 	Tally Prime	8																																				
7	<p>Ram Agencies, a Wholesaler Gives the Following information:</p> <ol style="list-style-type: none"> 1. Opening balances: Capital: 20, 00,000 2. Cash at bank : 10, 00,000 3. Cash in hand : 5,00,000 4. Furniture : 5,00,000 5. Ram agencies are dealing in trading of pens and pencils. The selling prices are as follows; 6. Pen Rs 35 per dozen 7. Pencil Rs. 30 per dozen 8. Ink pens Rs 140 per dozen. Show the Balance sheet 	Tally Prime	8																																				
8	<p>Cost categories and Cost center</p> <ol style="list-style-type: none"> 1. Nov Purchased Goods from ABC & Co - Rs.15,000 Bangalore branch - 5,000, Chennai branch - Rs.10,000 2. Allocate the cost to the products: Mouse - Rs.7000, Keyboard- Rs.15,000 3. Sold Goods for Cash Rs 20,000 Bangalore branch-Rs.7,000, Chennai branch-Rs.13,000 4. Allocate the cost to the products: Mouse -Rs.9000, Keyboard Rs. 11,000 5. Paid To ABC & Co Rs.15,000 6. Salary Paid Rs.3,000 Rs to Salesman Mr.Raj Rs.1600 Mr.Ravi Rs 140 	Tally Prime	8																																				

9	<p>Currencies Calculate forex value On 1-12-sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag (new ref export 1 due dates 7 days) On 15-12 received from foreign customer 2,000 \$ @ 39per \$ plus bank Charge 50 \$ std rate 35 per \$ selling rate 36 \$ buying rate 37 per \$ On 1-12 the rates for pounds are as follows std rate 50 per pound : selling rate 51 per pound :buying rate 52 per pound On 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs 52 per pound. Due days is 15 dayson 20- 12 paid to the foreign supplier 1000 pounds at Rs 53 per pound bank charges incurred was Rs 2000</p>	Tally Prime	8
10	<p>Foreign Gain/Loss 01.01.2005 Purchased goods from U.K supplier 1000 £ 02.01.2005 Sold goods to U.S buyer 1,500 03.01.2005 Cash received from U.S buyer 1500 (Selling rate rs.46/\$) 04.02.2005 Paid cash to U.K supplier 1000 (Selling rate Rs 53/ £) Dollar \$:Std rate - 1\$- 43 Rs Sales rate - 1\$- 44 Rs Buying rate - 1\$- 42 Rs Pound £ :Std rate - 1 £ - 51 Rs Sales rate- 1 £- 50 Rs</p>	Tally Prime	8
11	<p>RATIO ANALYSIS Enter the following details comment upon the short term solvency position of the company: Working capital Rs 30,00,492; Cash 14,500; Bank 18,500; Debtors 4,18,260; Creditors 5,29,337; Sales 7,15,252; Purchases 4,03,310; Stock 2,25,982. Net profit?</p>	Tally Prime	8
12	<p>INTERNET 1. Create DEMAT Account. 2. Visit any one of the stock exchange website and display the listed share price by using excels. 3. Visit NIC website go to ministry of finance and collect information regarding economic survey and union budget. 4. Download the NPV Calculator and do NPV Calculation 5. Download TT buying and TT selling rules 6. Visit any one of the international capital market website and download the trend of the market and present the report.</p>		8

Total Hours 90 Hrs

Tools for Assessment (40 Marks)

Test I	Test II	Model	Reports	Demonstration	Observation Note	Total
10	10	5	5	5	5	40

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	M	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	M	M	H	L	M	H
CO3	H	M	M	M	M	M	M	L	M	H	M	M	L
CO4	M	H	M	M	M	H	M	M	M	M	M	M	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L

H-High; M-Medium; L-Low

Course designed by	Verified by
N.R.Nithya	Dr.K.RajaRajeswari

Course Code		Title		
23PGCFE101		Elective Paper - I (A) Financial Markets and Institutions		
Semester: I		Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective		Helps the students to understand the role of financial institutions and markets play in the business environment. It would develop a series of applications of principles from finance and economics that explore the connection between financial markets, financial institutions and the economy		
Course Category		Employability		
Development Needs		National		
Course Description		Equip the knowledge on Foreign Exchange Markets		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Knowledge on Sources of Finance	Flipped Teaching	Assignment	
CO 2	Understand the concepts of banking and financial institutions	Lecture	Quiz	
CO 3	Gain knowledge on non banking financial intermediaries	Flipped Teaching	Case studies	
CO 4	Ability to assess short term financial market	Case Studies	Snap talk	
CO 5	Capacity to describe Industrial Security Market	Case Studies	Assignment	
Course Content		Instructional Hours / Week : 6		
Unit	Description	Text Book	Chapters	
I	Nature and Role of Financial System - An overview of the Financial System	1	1	
	Financial Sector Reforms - Reserve Bank of India - Securities and Exchange Board of India	1	1	
Instructional Hours			18	
Suggested Learning Methods : Mind Mapping				
II	Banking Institutions - Commercial and Co-Operative Banks – Non Banking Financial Institutions	1	5	
	Small Savings and Provident Funds - Unit Trust of India and Mutual Funds	1	6	
Instructional Hours			18	
Suggested Learning Methods : Group Learning				
III	Non Banking Financial Intermediaries - Loan companies - Investment Companies - Hire Purchase Finance - Lease Finance - Housing Finance	1	5	
	Merchant Banks - Venture Capital Funds Credit Rating - Public Deposits with Non Banking Companies	1	5	
	Companies - Non bank Statutory Financial Organization	1	6	
Instructional Hours			18	
Suggested Learning Methods : Case Studies				
IV	Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits.	2	4	
	The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market	2	5	
Instructional Hours			18	
Suggested Learning Methods: Group Discussion				
V	Industrial Securities Market - International Dimensions of	2	6	

	Financial Markets													
	Foreign Exchange Market and Foreign Capital Market		2									7		
Instructional Hours											18			
Suggested Learning Methods : Presentation														
Total Hours											90 Hrs			
Text Books	<ol style="list-style-type: none"> L.M.Bhole, Financial Institutions & Markets, Tata McGraw - Hill Publishing Co., Ltd., 2008. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, 2010. 													
Reference Books	<ol style="list-style-type: none"> S. Gurusamy, Financial Markets and Institutions, Vijay Nicole Imprints (P) Ltd. 2015. S.Pandian .P, Financial Services and Markets, Vikas Publications, New Delhi. Alak Dharmaraj .E, Financial Services, S.Chand & Sons Publisher, New Delhi. 													
Web. URLs	<ol style="list-style-type: none"> https://unacademy.com/content/kerala-psc/study-material/science/technology/banking-and-non-banking-financial-institutions/#:~:text=There%20are%20two%20main%20types,pension%20funds%2C%20and%20hedge%20funds. https://cleartax.in/g/terms/merchant-banking#:~:text=Merchant%20banks%20typically%20work%20with,securities%20trading%2C%20and%20advisory%20services. 													
Tools for Assessment (25 Marks)														
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk									Total
5	5	6	3	3	3									25
Mapping														
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H	
CO3	H	M	M	L	M	H	M	H	H	H	M	M	L	
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	
H-High; M-Medium; L-Low														
Course designed by							Verified by							
R.Ramya							Dr.K.RajaRajeswari							

Course Code	Title		
23PGCFE102	Elective Paper - I (B) Business Policy and Strategies		
Semester: I	Credits: 4	CIA : 25 Marks	ESE: 75 Marks
Course Objective	To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the transaction of business.		
Course Category	Employability		
Development Needs	National		
Course Description	To Equip the concepts in Indian Constitution		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To understand the elements that shapes the business and economic structure of India	Flipped Teaching	Quiz
CO 2	To comprehend the concept of LPG in business environment	Lecture	Assignments
CO 3	To analyse the environment of a business from political, technological and social perspectives	Chalk & Talk	Snap talk
CO 4	To figure out the information relating to business environment in the present scenario	Flipped Teaching	Quiz
CO 5	Determine Social Responsibilities of Business	Lecture	Case Studies
Course Content		Instructional Hours / Week : 6	
Unit	Description	Text Book	Chapters
I	Introduction to Business Environment - Objectives - Importance - Characteristics - Types of Environment - Nature and Scope - Relationship between Economic and Non-Economic Environment - Elements of Business Environment	1	1
Instructional Hours			18
Suggested Learning Methods : Mind Mapping			
II	Economic Environment: Industrial Policy 1991 -Liberalization - Privatization: Merits and Demerits - Forms of Privatization - Privatization in India - Globalization: Pros and Cons of Globalization -Globalization in India.	1	5
Instructional Hours			18
Suggested Learning Methods : Presentation			
III	Political Environment: Government and Business Relationship - Different Roles of Government in Indian Economy - State Intervention: Meaning - Objectives - Expansion. Indian Constitution- The Preamble Fundamental Rights	1	7
Instructional Hours			18
Suggested Learning Methods : Case Studies			
IV	Technological Environment: Features - Impact of Technology on Society	2	4

and Economy - Restraints on Technological Growth - Technology Policy													
Instructional Hours						18							
Suggested Learning Methods: Group Discussion													
V	Social Environment: Social Responsibilities of Business - Business and Society - Women and Business Opportunities - Financial Support for Women Entrepreneur - Child Labour - Corporate Governance				2	7							
Instructional Hours						18							
Suggested Learning Methods : Group Learning													
Total Hours						90 Hrs							
Text Books		1. Francis Cherunilum, Business Environment: Text and Cases , 22 nd Revised Edition, Himalaya Publishing House, 2014 2. Justin Paul, Business Environment , Tata Mc Grew Hill, 2004.											
Reference Books		1. Sankaran, S., Business Environment , Margham Publications, 2013. 2. Premavathy, N., Business Environment , Sri Vishnu Publications, 2008. 3. Ashwathappa, K., Essentials of Business Environment , Himalaya Publishing House, 2014											
Web. URLs		1. https://byjus.com/commerce/business-environment/ 2. https://www.vskills.in/certification/blog/technological-environment/											
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO 4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	M	L	M	H	M	H	H	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Priya							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFE103	Elective Paper - I (C) Investment Management		
Semester: I	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To understand the functions of SEBI		
Course Category	Entrepreneurship		
Development Needs	Global		
Course Description	To enrich the knowledge in managing the Investment portfolio Management		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Value assets such as stocks and bonds	Flipped Teaching	Quiz
CO 2	Manage Investment portfolio	Lecture	Assignments
CO 3	Optimally Diversify Portfolio	Problem solving	Snap talk
CO 4	Allocate investment into stock and bond folios in accordance with a person's risk preference	Flipped Teaching	Quiz
CO 5	Measure approaches and selection of Portfolio construction	Lecture	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Investment – speculation – gambling Investment objectives – Investment process, Investment alternatives	1	1(1)
	Negotiable securities – Non – Negotiable securities – Mutual funds	2	2
Instructional Hours			18
Suggested Learning Methods : Presentation			
II	New Issues Market (Primary market) – Parties involved in the new issues	2	3
	Placement of the issue – pricing of new issues – history of Stock Exchanges in India	2	3
	Functions of Stock Exchange – Regulatory frame work– Meaning – BSE, NSE,OTCEI	1	5(23)
Instructional Hours			18
Suggested Learning Methods: Mind Mapping			
III	Objectives of SEBI – Functions of SEBI	2	4
	SEBI's Role in the Primary Market	2	5
Instructional Hours			18
Suggested Learning Methods: Group Learning			
IV	Fundamental Analysis – Economic Analysis – Industry analysis – company analysis, Technical analysis – Assumption – Portfolio construction –approaches in Portfolio construction	2	7
Instructional Hours			18
Suggested Learning Methods: Group Discussion			
V	Investment and taxation; tax on interest, dividend, and capital gains. Capital assets and capital gains: Avoidance of tax and tax planning for investment	1	3(10)

Avoidance of tax and tax planning for investment		1	3(12)										
Instructional Hours			18										
Suggested Learning Methods: Case Studies													
Total Hours			90Hrs										
Text Books	1. Preeti Singh Investment Management , Himalaya Publishing House, 2017. 2. Punithavathy Pandian Security Analysis and Portfolio Management , Vikas Publishing House Private Limited, 2017. 3. V.A.Avadhani Investment Management , Himalaya Publishing House, 2017.												
Reference Books	1. M.Ranganathan & R.Madhumathi, Investment analysis and Portfolio Management , Pearson Education (Singapore) Pvt. Ltd., 2006. 2. Prasanna Chandra Investment Analysis & Portfolio Management , Tata McGraw Hill, 2010.												
Web. URLs	1. https://www.himpub.com/documents/Chapter1893.pdf												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H
CO2	M	H	M	H	M	M	H	H	M	H	L	H	H
CO3	H	M	H	L	H	H	M	H	H	H	M	M	L
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC204	Paper - IV Advanced Corporate Accounting		
Semester: II	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	Aware about corporate accounting in conformity with the provisions of Companies Act understand the method of issue, redemption of share and debentures, and its accounting treatment.		
Course Category	Employability		
Development Needs	National		
Course Description	To enrich the knowledge on preparation of accounts of Banking and Insurance Companies		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To know the concepts of issue and redemption of preference shares and dividend.	Flipped Teaching	Quiz
CO 2	Ability to compute managerial remuneration and preparation of final accounts as per schedule	Lecture	Assignment
CO 3	To understand the treatment of accounting in amalgamation, absorption, reconstruction and holding companies	Chalk & Talk	Snap talk
CO 4	Able to prepare accounts of holding companies	Flipped Teaching	Quiz
CO 5	Examine Accounts of Banking and insurance companies	Lecture	Assignment
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Issue and Redemption of preference shares - out of profits and out of capital; Acquisition of a business Profit prior to incorporation accounting treatment	1	1
	Underwriting of shares	1	2
Instructional Hours			18
Suggested Learning Methods: Presentation			
II	Preparation of Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation	1	5
	Managerial remuneration - Issue of Bonus shares - Preparation of Balance Sheet	1	6
Instructional Hours			18
Suggested Learning Methods: Group Discussion			
III	Amalgamation - Absorption (Excluding inter - company holdings)	2	4
	External reconstruction - Internal reconstruction (Excluding scheme of reconstruction)	2	4
Instructional Hours			18
Suggested Learning Methods: Group Learning			
IV	Holding company accounts	2	4
	Excluding inter-company holdings	2	5
	Liquidation of companies	1	11
Instructional Hours			18
Suggested Learning Methods: Work Sheet			

V	Accounts of Banking Companies						2	6					
	Insurance Companies						2	7					
Instructional Hours							18						
Suggested Learning Methods: Case Studies													
Total Hours							90 Hrs						
Note: Question paper will cover 20% Theory and 80% Problems													
Text Books		1. Reddy & Murthy, Corporate Accounting , Margham Publications, Chennai, 2015. 2. Reddy & Murthy, Advanced Accounting , Margham Publications, Chennai, 2015.											
Reference Books		1. Jain & Narang, Advanced Accounting , Kalyani Publishers, New Delhi, 2015. 2. Maheshwari & Maheshwari, Advanced Accountancy , Vikash Publication, New Delhi, 2000.											
Web. URLs		1. https://www.wolterskluwer.com/en/expert-insights/using-a-holding-company-operating-company-structure-to-help-mitigate-risk#:~:text=A%20holding%20company%20is%20a,company%20are%20called%20its%20subsidiaries. 2. https://edurev.in/t/113865/Final-Accounts-of-General-Insurance-Companies-Adva.											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment	Case studies	Snap talk	Total				
5		5		6		3	3	3	25				
Mapping													
CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	L	M	H	H	H	M	H	M	H
CO2	M	H	M	H	M	M	H	M	M	H	H	H	M
CO3	H	M	H	H	H	H	M	M	H	H	M	M	H
CO4	M	H	M	M	M	H	H	H	H	M	H	H	M
CO5	H	H	H	H	M	M	M	M	M	H	M	M	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
N.R.Nithya							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC205	Paper - V Managerial Economics		
Semester: II	Credits: 4	CIA : 25 Marks	ESE: 75 Marks
Course Objective	Enable students gain knowledge on economic theories and its application in business management. Acquire the skills of applying economic tools and techniques in managerial decision making and make them capable of using various concepts in solving business problems confronting to national and international trade policies.		
Course Category	Employability		
Development Needs	National		
Course Description	Equip Knowledge on Demand		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	The Students would gain knowledge on economic theories and its application in enterprise management.	Flipped Teaching	Quiz
CO 2	The students would be clear about the demand and demand forecasting.	Lecture	Assignments
CO 3	They would master the skills of analyzing the cost concepts.	Chalk & Talk	Snap talk
CO 4	Acquire the ability to assess market structure and pricing strategies.	Flipped Teaching	Quiz
CO 5	Analyze the monetary and fiscal policies.	Lecture	Case Studies
Course Content		Instructional Hours / Week : 5	
Unit	Description	Text Book	Chapters
I	Managerial Economics: Nature and Scope, Its relation with other disciplines	1	1
	Roles & Responsibilities of a Managerial Economists	1	2
	Goals of Corporate Enterprises	2	1
	Value of Enterprise	1	1
Instructional Hours			15
Suggested Learning Methods : Group learning			
II	Demand Analysis: Meaning, Determinants of Demand, Movements and Shift in Demand, Law of Demand and Types of Demand	3	6
	Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand.	3	9
	Demand Forecasting for consumer goods, consumer durables and industrial goods - Demand Distinctions	1	5,6
Instructional Hours			15
Suggested Learning Methods : Group Discussion			
III	Cost and Production analysis: Cost concept and cost functions - Short run and Long run Cost, Cost-output relationship and cost control	3	18
	Production function	3	14
	Break-even analysis, Economies of scale of production	2	5,6
Instructional Hours			15
Suggested Learning Methods : Mind Mapping			
IV	Market Structure and Perfect and imperfect competition	2	7
	Price and output decisions in different market situations	2	8,9,10&11
	Pricing Policies	1	15
Instructional Hours			15
Suggested Learning Methods: Presentation			
V	Business Cycles	1	26
	National Income	3	32

	Monetary and Fiscal Policy	4	29,36										
	Public finance	3	34										
	TRIPs, TRIMs and Intellectual Property Rights	5	47										
	Industrial Sickness - causes and remedies	1	30										
Instructional Hours			15										
Suggested Learning Methods : Case Study													
Total Hours			75 Hrs										
NB: Question Paper shall cover 100% Theory													
Text Books	<ol style="list-style-type: none"> 1. S.Sankaran, Managerial Economics, by Margham Publications, Chennai, 2015. 2. S.Sankaran, Business Economics, by Margham, Publications, Chennai, 2008. 3. S.Sankaran, Economic Analysis, by Margham Publications, Chennai, 2009. 4. M. L.Jhingan, Monetary Economics, by Vrinda Publications (P) Ltd., Delhi, 2009. 5. Datt & Sundaram, Indian Economy, by Sultan Chand & Sons., New Delhi, 1996 												
Reference Books	<ol style="list-style-type: none"> 1. R. L. Varshney and K. L. Maheshwari, Managerial Economics, by Sultan Chand and Sons, 2008. 2. P.L.Metha, Managerial Economics, by Sultan Chand & Sons, New Delhi, 2014. 3. G.S. Gupta, Managerial Economics, by Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2000. 4. D.Gopalakrishnan, Managerial Economics, by Himalaya Publishing House, 2012. 												
Web. URLs	<ol style="list-style-type: none"> 1. https://www.investopedia.com/terms/p/priceelasticity.asp 												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap Talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	H	M	H	M	H	M	H	M	H
CO2	M	H	M	H	M	H	H	M	M	H	L	H	H
CO3	H	M	H	M	H	H	M	L	M	H	M	M	L
CO4	M	H	M	H	M	H	M	M	H	M	H	H	M
CO5	H	H	H	M	H	M	M	M	M	H	M	M	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Priya							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC206	Paper - VI Financial Management		
Semester: II	Credits: 4	CIA : 25 Marks	ESE: 75 Marks
Course Objective	The objective of this course is to inform the students about the basic concepts of financial management and contemporary theory and policy in order to make the concepts, theories and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects and economy as a whole.		
Course Category	Employability		
Development Needs	National		
Course Description	Equip the knowledge on Investment		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the concept of financial management	Flipped Teaching	Quiz
CO 2	Ability to calculate Return on Investment (RoI)	Lecture	Snap talk
CO 3	Knowledge on capital structure	Flipped Teaching	Quiz
CO 4	Knowledge on Dividend theories	Chalk & Talk	Assignment
CO 5	Capacity to understand the concept of Working capital management	Lecture	Case Studies
Course Content		Instructional Hours / Week : 5	
Unit	Description	Text Book	Chapters
I	Financial Management: Meaning, Nature, Scope and Objectives – Role and Functions of financial management	1	1
	Financial decisions - Relationship between risk and return - sources of finance - short- term and Long- term finance - Time value of money	1	1
Instructional Hours			15
Suggested Learning Methods : Presentation			
II	Cost of Capital: Meaning and Importance - Cost of debt, Preference, Equity and retained earnings weighted average cost of capital	1	5
	Capital budgeting - Techniques - ROI, payback period and discounted cash flow	1	6
Instructional Hours			15
Suggested Learning Methods : Group Learning			
III	Leverages: Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure Net Income Approach	2	1
	Net operating income Approach. MM Hypothesis - Determinants of capital structure- Capitalization	2	2
	Over and Under capitalization - Merits and Demerits	2	3
Instructional Hours			15
Suggested Learning Methods :Group Discussion			
IV	Dividend Theories: Walter's model	2	4
	Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of dividend policy.	2	5
Instructional Hours			15
Suggested Learning Methods: Case Studies			
V	Working Capital Management - Cash Management - Receivables Management	2	6
	Inventory Management - Determinants and Computation of Working Capital	2	7
Instructional Hours			15
Suggested Learning Methods : Mind Mapping			
Total Hours			75 Hrs
Note: Question paper will cover 60% Theory and 40% Problems			

Text Books	1. I.M.Pandey, Financial Management , Vikash Publishing House, New Delhi, 2000. 2. M Y Khan & Jain, Financial Management , McGraw Hill Education Private Limited, New Delhi, 2015.
Reference Books	1. S.N.Maheswari, Financial Management , Sultan Chand & Sons, New Delhi, 2005. 2. Reddy & Murthy, Financial Management , Margam Publications, Chennai.Edn. 2009. 3. Prasanna Chandra, Financial Management , Tata McGraw Hill Publishing Company Limited, Noida, 4. Dr.M.Manickam, Principles of Managerial Finance , Pearson Education, New York
Web. URLs	1. https://online.hbs.edu/blog/post/cost-of-capital#:~:text=What%20is%20Cost%20of%20Capital,whether%20an%20investment%20is%20justified. 2. https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/dividend-theory.html#:~:text=This%20theory%20states%20that%20dividend,hence%20future%20dividends%20to%20grow.

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Case studies	Snap talk	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	H	M	H	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	H
CO3	H	M	H	H	H	H	M	M	M	H	H	M	M
CO4	M	H	H	M	M	H	M	M	H	M	M	H	M
CO5	H	H	M	H	L	M	H	H	M	H	M	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.M.Shanthana Lakshmi	Dr.K.RajaRajeswari

Course Code		Title	
23PGCFC207		Paper - VII Financial Services	
Semester: II		Credits: 4	CIA: 25 Marks
ESE: 75 Marks			
Course Objective	This course will help the students in deeper understanding of financial system and financial services in particular and their functioning, role in economic development of a country		
Course Category	Employability		
Development Needs	National		
Course Description	To acquire knowledge on Financial markets		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Clarify the ideas on merchant banking.	Flipped Teaching	Quiz
CO 2	Application of mutual funds and other investment schemes	Lecture	Snap talk
CO 3	Exposes the understanding on lease financing and higher purchase	Chalk & Talk	Assignment
CO 4	Examine the function of factoring and credit cards	Flipped Teaching	Quiz
CO 5	Evaluate the methodology of credit rating on corporate deposits and debts	Lecture	Case Studies
Course Content		Instructional Hours / Week : 5	
Unit	Description	Text Book	Chapters
I	Merchant Banking - Meaning, Origin and Growth - Merchant Banking in India - Scope of Merchant Banking Services - Organization and management patterns of merchant banks	1	1
	Merchant bank and management of public issues - Role of merchant bankers in maintaining health and creditability of the capital market	1	1
		Instructional Hours	15
Suggested Learning Methods : Group Discussion			
II	Mutual Fund - Concept and Origin of mutual fund - Growth of mutual fund in India - Mutual Fund Schemes - Money market - Mutual Funds- Institution involved in mutual fund business. Unit Trust of India, Life Insurance Corporation	1	5
	Commercial banks - Entry of private financing companies in mutual fund business - Safety, Liquidity and Profitability of mutual funds - Need for regulation	1	6
		Instructional Hours	15
Suggested Learning Methods : Group Learning			
III	Lease Financing - Need for leasing - types of leasing - Fixation of Lease Rentals - Factors influencing Lease Vs Buy Decision - Accounting treatment for leasing - Growth and prospects of leasing industry in India. Hire purchase	2	7
	Meaning, concept, growth of hire purchase companies in India - Source of finance - RBI guidelines for hire purchase companies in India	2	5
	Hire purchase companies and transport industry - problems and prospects of hire purchase - Hire purchase Vs. Leasing	3	1
		Instructional Hours	15
Suggested Learning Methods : Case Studies			
IV	Factoring - concept of factoring - Types of factoring mechanism - Factoring in India - Cost and benefits of factoring - Issues involved in factoring business. Credit cards - concept - Evolution of Credit Cards	2	4
	Varieties of Credit Cards - operational procedure - Acceptance of credit cards from the point of view of bankers, customers, members - Establishments	2	5
		Instructional Hours	15
Suggested Learning Methods : Presentation			

V	Credit Rating - Objectives - Institutions engaged in credit rating - purpose and procedure of rating for debentures - Fixed deposits - Short-term instruments. Role of CRISIL and ICRA	2	6
	Venture Capital - Concept and characteristics Origin Growth of Venture capital - Difference between venture capital financing and conventional funding - Venture capital schemes - Legal aspects - Agencies involved in providing venture capital.	2	7
Instructional Hours			15
Suggested Learning Methods : Mind Mapping			
Total Hours			75 Hrs

Note: Question paper will cover 100% Theory

Text Books	<ol style="list-style-type: none"> 1. S. Gurusamy, Financial Markets and Institutions, Vijay Nicole Imprints (P) Ltd., 2015. 2. M.Y. Khan, Financial Services, Tata McGraw-Hill Publishing Company Limited 2007.
Reference Books	<ol style="list-style-type: none"> 1. L. M. Bhole, Financial Institutions and Markets, Tata McGraw - Hill Publishing Co., Ltd., 2008. 2. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, 2010. 3. Samuel L. Hyes, Financial Services, Tata McGraw Hill Publishing Company Limited, Noida, UP. 4. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall Pvt Ltd, New Delhi
Web. URLs	<ol style="list-style-type: none"> 1. https://cleartax.in/g/terms/merchant-banking#:~:text=Merchant%20bankers%20act%20as%20intermediaries,corporate%20restructuring%2C%20and%20project%20financing. 2. https://www.investopedia.com/terms/c/creditrating.asp#:~:text=A%20credit%20rating%20is%20a,which%20it%20will%20be%20repaid.

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Case studies	Snap talk	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M	M	H	H	H	M	H	M	H
CO2	H	H	M	H	H	M	H	M	M	H	H	H	M
CO3	H	M	H	H	H	H	M	M	H	H	H	M	M
CO4	M	H	M	M	H	H	H	H	H	M	H	H	H
CO5	H	H	H	H	M	M	M	M	M	H	M	H	H

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.K.RajaRajeswari	Dr.K.RajaRajeswari

Course Code		Title		
23PGCFQ202		Practical Paper II – Financial Correspondent		
Semester: II		Credit: 4	CIA: 40 Marks	ESE: 60 Marks
Course Objective		The financial management is generally concerned with procurement, allocation and control of financial resources of a concern		
Course Category		Skill Development		
Development Needs		National		
Course Description		Financial Management means planning, organizing, directing and controlling the financial activities such as procurement and utilization of funds of the enterprise		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	To upgrade the Income Statement and Balance Sheet	Mind Map	Models	
CO 2	To analyse the Cash Flow Statement	Making a video	Demonstration	
CO 3	To evaluate the Liquidity, Profitability & Solvency Ratios	Mind Map	Report	
CO 4	To analyse the EPS, EPS growth rate, Pay Back Period, Net Present Value (NPV) and Internal Rate of Return (IRR)	Mind Map	Demonstration	
CO 5	To Compute the Beta value and Trend line	Mind Map	Models	
Course Content		Instructional Hours / Week : 5		
S.No	Description	Hours		
1	Name: Preparation of Financial Statement Functions to be used: Macros, Goal Seek, Scenarios, Formulas, Function, Data Validation, Audit Toolbar, Auto Correct, Conditional Formatting Expected Output: Income Statement and Balance Sheet	8		
2	Name: Preparation of Cash Flow Statement Functions to be used: Macros, Customizing Excel, Goal Seek, Auto Correct Expected Output: Cash Flow Statement	8		
3	Name: Ratio Analysis Functions to be used: Goal Seek, Pivot Table, Function Expected Output: Liquidity, Profitability & Solvency Ratios	8		
4	Name: Leverage Input: Various Cost Functions to be used: Goal Seek Expected Output: DOL, DFL and DCL; BEP graph	8		
5	Name: Designing Capital Structure Input: Summarized Income Statement Functions to be used: Goal Seek Expected Output: EPS, EPS growth rate	8		

6	<p>Name: Capital Budgeting</p> <p>Input: Cash Inflow and Cash Outflow</p> <p>Functions to be used: FV, NPER, PMT, PV, TYPE, Goal Seek.</p> <p>Expected Output: Pay Back Period, Net Present Value (NPV), Internal Rate of Return (IRR)</p>	6
7	<p>Name: Estimating Cost of Capital</p> <p>Input: Balance Sheet</p> <p>Functions to be used: Goal Seek</p> <p>Expected Output: Cost of Preference capital, Cost of Equity capital, Cost of Debt & Weighted Average Cost of Capital</p>	8
8	<p>Name: Capital Rationing</p> <p>Input: Cash Flows</p> <p>Functions to be used: Solver Parameters</p> <p>Expected Output: Ranking based on Pay-back period</p>	8
9	<p>Name: Credit Policy</p> <p>Input: Opening and Closing Receivables.</p> <p>Functions to be used: Min, Max</p> <p>Expected Output: Aging Schedule</p>	6
10	<p>Name: Portfolio Analysis</p> <p>Input: Share Prices</p> <p>Functions to be used: CAPM Functions</p> <p>Expected Output: Beta value and Trend line</p>	7

Total Hours 75 Hrs

Tools for Assessment (40 Marks)

Test I	Test II	Lab Performance	Reports	Demonstration	Observation Note	Total
10	10	5	5	5	5	40

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M	H	H	M	H	M	H	M	H
CO2	M	H	M	M	H	M	M	H	M	H	H	H	H
CO3	H	M	H	H	M	H	H	M	H	H	M	H	M
CO4	M	H	M	M	H	H	M	H	H	M	H	M	H
CO5	H	H	H	H	M	M	H	M	H	H	H	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
N.R.Nithya	Dr.K.RajaRajeswari

Course Code		Title		
23PGCFE204		Elective Paper - II (A) Indian Stock Exchanges		
Semester: II		Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective		Spreading an opportunity to learn about portfolio management strategies, which are adopted by fund managers along with confident knowledge on investment skills to have a directional journey towards specific profiles such as an analysts, portfolio managers etc.		
Course Category		Employability		
Development Needs		National		
Course Description		Equip the knowledge on Stock Exchanges		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	To know about stock exchanges and its functions	Flipped Teaching	Quiz	
CO 2	Understand the concepts of BSE and NSE regulations	Lecture	Snap talk	
CO 3	Gain knowledge on listing and non-listing of companies	Flipped Teaching	Quiz	
CO 4	Capacity to understand the functions of SEBI	Chalk & Talk	Assignment	
CO 5	Application of internet for IPO	Lecture	Case Studies	
Course Content		Instructional Hours / Week : 4		
Unit	Description	Text Book	Chapters	
I	Stock Exchange - Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization	1	6	
	Structure - Mode of Organization - Membership - Stock Exchange Traders - Stock Exchange - Trading - Jobbers Vs. Brokers - Stock Exchange Dealings - Trading of Securities	1	7	
Instructional Hours			12	
Suggested Learning Methods : Presentation				
II	Stock Exchange Regulatory Framework - Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957	1	5	
	Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges - Demutualization	1	3	
Instructional Hours			12	
Suggested Learning Methods : Group Learning				
III	Listing - Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading	2	8	
	Speculation - Speculation Vs. Gambling - Investors Vs Speculators - Investor Protection	2	2	
Instructional Hours			12	
Suggested Learning Methods :Group Discussion				
IV	The Securities Contracts (Regulation) Act, 1956 - Important provisions	2	4	
	SEBI - Functions and working	2	5	
Instructional Hours			12	
Suggested Learning Methods: Case Studies				
V	Internet Stock Trading - Meaning and features - Current Scenario-Regulating Internet Stock Trading - IPOs on the Internet - e- IPO	2	6	

E-commerce Act and Internet Stock Trading - Stock Index Future		2	7										
Instructional Hours			12										
Suggested Learning Methods : Mind Mapping													
Total Hours			60 Hrs										
Text Books	1. Dr.S.Gurusamy, Financial Services and Systems , Vijay Nicole Imprints Pvt. Ltd.,2004 2. Dhanesh Kumar Khatri, Investment Management and Security Analysis , Rajiv Beri for Macmillan India Press, 2008.												
Reference Books	1. Dr.Radha, Dr.R.Parameswaran, Investment Management , Prasanna Publishers, 2006. 2. M.Y.Khan, Financial Services , Tata Mc Graw-Hill Publishing Company Limited. 3. Dr.D.Joseph Anbarasu & Others, Financial Services : Sultan Chand & Sons.												
Web. URLs	1. https://groww.in/p/stock-exchange 2. https://www.sebi.gov.in/												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M	H	H	M	H	M	H	M	H
CO2	M	H	M	M	H	M	H	M	M	H	H	H	H
CO3	H	M	H	H	M	H	M	H	H	H	H	M	M
CO4	M	H	M	M	H	H	H	M	H	M	M	M	M
CO5	H	M	H	H	M	M	M	H	M	H	M	M	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						
A.Vrindha							Dr.K.RajaRajeswari						

Course Code		Title		
23PGCFE205		Elective Paper II (B) - Strategic Management		
Semester: II		Credits: 4	CIA : 25 Marks	ESE: 75 Marks
Course Objective		This course would enable the students to understand the principles on strategy formulation, implementation and control in organization.		
Course Category		Employability		
Development Needs		National		
Course Description		To Equip the concepts in Leadership Qualities		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Understand the concept of strategic management	Flipped Teaching	Quiz	
CO 2	Inherit skills required for industry analysis	Lecture	Snap talk	
CO 3	Acquire nuances of company analysis	Flipped Teaching	Quiz	
CO 4	Patronize Responding to shifts in competitive advantages, merger and acquisition	Chalk & Talk	Assignment	
CO 5	Respond to the internal and external changes with a view to retain competitive advantage.	Lecture	Case Studies	
Course Content		Instructional Hours / Week : 4		
Unit	Description	Text Book	Chapters	
I	Introduction to Strategic Management :Strategic Management - Meaning and definition, Strategic Management Process - Forming, Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management, Dysfunctions of strategic.	2	1	
Instructional Hours			12	
Suggested Learning Methods : Mind Mapping				
II	Industry Analysis Industry analysis and competitive environment. The macro environment - Demographic, political, social, cultural, technological and global environment -Assessing the impact of general environment. The Micro environment - The competitive environment - The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry.	1	2	
Instructional Hours			12	
Suggested Learning Methods : Presentation				
III	Company Analysis : Evaluating company resources - Competitive capabilities - Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Primary and support activities.	3	2	
Instructional Hours			12	
Suggested Learning Methods : Case Studies				
IV	Strategy and its types: Strategy and competitive advantage - Low Cost Leadership strategies, differentiation. Strategies and Focus strategies.	2	4	

	Merger and acquisition - Vertical integration strategies. First-Mover advantages and disadvantages. Strategy and competitive advantage over the Life Cycle.												
Instructional Hours				12									
Suggested Learning Methods: Group Discussion													
V	Change Management: Responding to shifts in competitive advantages -New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts. Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development, ability to adjust.		2	10									
Instructional Hours				12									
Suggested Learning Methods : Group Learning													
Total Hours				60 Hrs									
Text Books	<ol style="list-style-type: none"> 1. Robert A. Pitts and David Lei, Strategic Management - Building and Sustaining Competitive Advantage, Published by Suth - Western, Thomas Learning Inc. New Delhi, 2007 2. Francis Cherunilam, Strategic Management, Himalaya Publishing House, 2004. 3. John A. Pearce II and Richard B. Robinson, Jr, Strategic Management - Strategy Formulation and Implementation, Tata McGraw Hill Co., New Delhi, 2008. 4. R. Srinivasan, Strategic Management, Eastan Economy Edition, 2008. 												
Reference Books	<ol style="list-style-type: none"> 1. Arthur A. Thompson, Jr. and A.J Strickland 111,(2003), Strategic Management - Concepts and cases, Tata McGraw-Hill Co., New Delhi. 2. Varahan & Rinky (2014), Strategic Management, Himalaya Publication House Pvt. Ltd, New Delhi. 3. Ramasamy and S. Namakumari, Strategic Planning Formulation of Corporate Strategy, MACMILLA India Ltd, 2002. 												
Web. URLs	<ol style="list-style-type: none"> 1. https://www.cfainstitute.org/en/membership/professional development/refresher-readings/introduction-industry-company-analysis#:~:text=Industry%20analysis%20is%20the%20analysis,%E2%80%94that%20is%2C%20company%20analysis. 2. https://www.accelare.com/blog/the-three-types-of-strategy 												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M	H	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	H	M	H	H	H	M	M	M
CO4	M	H	M	M	M	H	H	M	H	M	H	H	M
CO5	H	H	H	H	H	M	M	H	M	H	M	M	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code		Title		
23PGCFE206		Elective Paper II (C) - Modern Banking		
Semester: II		Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective		Acquaint students with knowledge on various financial services provided by banks and enable them understand current issues and emerging trends in modern banking operations		
Course Category		Employability		
Development Needs		National		
Course Description		Equip the knowledge on Banking		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Familiarize banking system in India	Flipped Teaching	Quiz	
CO 2	Provide knowledge on e-banking	Lecture	Assignments	
CO 3	Understand the concept mobile banking and its functions	Chalk & Talk	Snap talk	
CO 4	Knowledge on working of ATM	Flipped Teaching	Quiz	
CO 5	Understand the concept of Retail Banking products	Lecture	Case Studies	
Course Content		Instructional Hours / Week : 4		
Unit	Description	Text Book	Chapters	
I	Banking - Definition - Banking System - Role of Banks in Economic Development	1	1	
	Central Bank - Functions - Credit Control Measures - Role of RBI in regulating and controlling Banks	1	1	
Instructional Hours			12	
Suggested Learning Methods : Mind Mapping				
II	E-Banking - Meaning - Benefits - Risk management for E - Banking Internet Banking - Mechanics of Internet Banking - Drawbacks of Internet Baking - Future Outlook	1	38	
Instructional Hours			12	
Suggested Learning Methods : Group Learning				
III	Mobile Banking - Meaning - Services - Security issues - Telephone Banking - Mechanism - Telephone Banking system - Call centers	2	38	
Instructional Hours			12	
Suggested Learning Methods : Case Studies				
IV	ATM - Features - Mechanism - Benefits - Shared ATM Network in India - Electronic Money - Mode of Issue and Implication	1	15	
	E-money and Monetary Policy - Policy issues of RBI - Electronic Fund Transfer Scheme – RTGS. Debit Card - Credit Card - IMPS - NEFT	1	22	
Instructional Hours			12	
Suggested Learning Methods: Group Discussion				
V	Retail Banking - Products and Services - Its business and composition	2	7	

- Housing Loans - Education loan - Farm loan - Computation of interest Fixed rate - EMI - Value added service														
Instructional Hours												12		
Suggested Learning Methods : Presentation														
Total Hours												60 Hrs		
Text Books			<ol style="list-style-type: none"> Indian Banking, S. Natarajan. & R. Parameswaran, S. Chand & Sons Publishers, New Delhi, 2007. Banking Theory and Practice, Gordon & Natarajan, Himalaya Publishing House, 2007. 											
Reference Books			<ol style="list-style-type: none"> Modern Banking of India, K.C. Sharma, Deep & Deep Publications, 2015. Banking Law and Practice, S. N. Maheswary, Kalyani Publishers, 2016. 											
Web. URLs			<ol style="list-style-type: none"> https://www.idfcfirstbank.com/finfirst-blogs/finance/what-is-e-banking#:~:text=E%2Dbanking%20is%20an%20arrangement,encrypted%20transactions%20over%20the%20internet. https://www.investopedia.com/terms/r/retailbanking.asp#:~:text=Retail%20banking%2C%20also%20known%20as,money%20in%20a%20secure%20manner. 											
Tools for Assessment (25 Marks)														
CIA I		CIA II		CIA III		Assignment		Case studies		Snap talk		Total		
5		5		6		3		3		3		25		
Mapping														
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	H	H	M	M	H	M	H	M	H	M	H	
CO2	M	H	M	M	H	M	H	H	M	H	M	H	H	
CO3	H	M	H	H	H	H	M	H	H	H	M	M	M	
CO4	M	H	H	M	M	H	H	M	H	M	H	H	M	
CO5	H	H	M	H	M	M	H	M	M	H	M	H	M	
H-High; M-Medium; L-Low														
Course designed by							Verified by							
K.Gowri							Dr.K.RajaRajeswari							

Course Code	Title		
23PGCFC308	Paper-VIII Accounting for Decision Making		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To have a thorough knowledge on the management accounting techniques in the business decision making		
Course Category	Employability		
Development Needs	National		
Course Description	To enrich the knowledge on preparation of Budgetary control		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to differentiate Financial, Cost and Management Accounting	Flipped Teaching	Quiz
CO 2	Interpret the Financial Statements	Lecture	Assignments
CO 3	Analyze the Fund Flow and Cash Flow	Problem solving	Snap talk
CO 4	Support the management in financial decisions	Flipped Teaching	Quiz
CO 5	Evaluate Budget and Budgetary control	Lecture	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Nature and scope of Management Accounting – Meaning –Nature-Scope –Functions- objectives – Importance Limitations –Distinction between Financial Accounting and Management Accounting – Relationship between cost and management accounting –Tools and Techniques of management accounting.	1	1(1)
	Meaning and Process of financial statement Analysis and Interpretation.	2	2
Instructional Hours			18
Suggested Learning Methods : Worksheet			
II	Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classifications of Ratios. Profitability – Turnover Ratios - Long term Financial Position.	1	5
	Working Capital Management- Meaning of working capital-Importance Determinants and Computation of Working Capital-Forecast of working capital requirements.	1	5(23)
Instructional Hours			18
Suggested Learning Methods: Presentation			
III	Funds flow statement – meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement.	2	4
	Cash Flow Statement – Comparison between Funds Flow statement and Cash Flow Statement – Uses of Cash flow statement – limitations – Preparation of Cash Flow statement.	2	5
Instructional Hours			18
Suggested Learning Methods: Group Learning			
IV	Marginal Costing - Definition of Marginal cost and Marginal Costing – Salient Features – Advantages of Marginal Costing-	2	7

	Limitations –Break even Analysis - Cost-volume-profit Analysis- Application of Marginal costing for Business Decision making.												
Instructional Hours				18									
Suggested Learning Methods: Group Discussion													
V	Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations.		1	3(10)									
	Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.		2	6									
	Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.		1	3(12)									
Instructional Hours				18									
Suggested Learning Methods: Case Studies													
Total Hours				90 Hrs									
Note: Question paper shall cover 40% Theory and 60% Problems													
Text Books		1. Shashi.K. Gupta & Dr. R.K.Sharma“ Management Accounting ”, Kalyani Publishers, NewDelhi, 2014. 2.Dr.A.Murthy& Dr. S Gurusamy, “ Management Accounting ”, Vijay Nicole Imprints Pvt. Ltd. Chennai 2013.											
Reference Books		1. Dr. S.N. Maheswari. “ Principles of Management Accounting ”, Sultan Chand & Sons, New Delhi, 2005. 2.T.S. Reddy & Y. Hari Prasad Reddy, “ Management Accounting ”, Margam Publications, Chennai.Edn. 2009.											
Web. URLs		1. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf											
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M	H	H	M	H	M	H	M	M
CO2	M	H	M	H	H	M	H	H	H	H	M	M	H
CO3	H	M	H	M	M	M	M	M	H	M	H	H	H
CO4	H	H	M	H	H	H	M	M	M	H	M	M	M
CO5	M	H	M	M	H	M	H	H	H	M	M	H	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC309	Paper-IX Business Research Methods		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To develop an understanding of the ethical dimensions of conducting applied research.		
Course Category	Skill Development		
Development Needs	National		
Course Description	To enrich the knowledge in various quantitative and qualitative research techniques.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Familiar in research process	Flipped Teaching	Assignments
CO 2	Development critical and analytical thinking skills.	Lecture	Snap talk
CO 3	Knowledgeable in various quantitative and qualitative research techniques.	Problem solving	Quiz
CO 4	Develop skills to explore.	Flipped Teaching	Case Studies
CO 5	Examine Test of Significance.	Lecture	Quiz
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research	1	1
	Research process Identification, Selection and formulation of research problems – Hypothesis – Research design	1	1
Instructional Hours			18
Suggested Learning Methods : Group Learning			
II	Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection	1	5
	Interview schedule- Questionnaire – Observation, interview and mailed questionnaire-- pilot study and final collection of data	1	6
Instructional Hours			18
Suggested Learning Methods: Presentation			
III	Measurement and scaling techniques – Processing and analysis of data	2	1
	Editing and coding – Transcription and Tabulation – Statistical tools used in research	2	2
	Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports	2	3
Instructional Hours			18
Suggested Learning Methods: Mind Mapping			
IV	Measures of Central tendency – Standard deviation –Correlation – simple, partial and multiple correlation – Path analysis	2	4
	Auto correlation – Regression models – OLS ordinary least square Methods – Multiple regression.	2	5
Instructional Hours			18
Suggested Learning Methods: Group Discussion			

V	Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes						2	6					
	Analysis of variants – Business forecasting – Exponential smoothing – Chi-square test.						2	7					
Instructional Hours							18						
Suggested Learning Methods: Case Studies													
Total Hours							90Hrs						
Note: Question paper shall cover 40% Theory and 60% Problems													
Text Books		1.C.R. Kothari: Research Methodology (Methods and Techniques) , New Age International, 2017 2. S.P. Gupta: Statistical Methods , Sultan Chand & Sons, New Delhi, 2017.											
Reference Books		1. Kerlinger, F.N., & Lee, H.B. (2000). Foundations of Behavioural Research (Fourth Edition). 2. Harcourt Inc. Rubin, Allen & Babbie, Earl (2009). Essential Research Methods for Social Work , Cengage Learning Inc., USA. 3. Bryman, Alan & Bell, Emma (2011). Business Research Methods (Third Edition) , Oxford University Press.											
Web. URLs		1. https://www.himpub.com/documents/Chapter1037.pdf											
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	H	H	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	H	H	M	H	H
CO3	H	H	M	H	H	H	M	H	M	H	H	M	M
CO4	H	M	H	M	M	H	H	M	H	M	M	H	M
CO5	M	H	M	M	H	M	M	H	M	H	M	M	H
H-High; M-Medium; L-Low													
Course designed by								Verified by					
K.Gowri								Dr.K.RajaRajeswari					

Course Code	Title		
23PGCFC310	Paper – X Direct Taxes		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To enable the students to understand the concepts of direct tax, know the procedures of residential status and attain the skill of computing tax liability for different persons.		
Course Category	Employability		
Development Needs	National		
Course Description	Enrich the Knowledge on calculation of Income Tax		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the concept of source of income.	Flipped Teaching	Assignments
CO 2	Ability to identify the taxable salary income.	Lecture	Quiz
CO 3	Knowledge on business income.	Problem solving	Case Studies
CO 4	Compile to calculate deductions.	Flipped Teaching	Quiz
CO 5	Evaluate the Methods of computing GST.	Lecture	Snap Talk
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Income Tax Act - Definitions - Person - Income - Agricultural Income - Assessee	1	1
	Previous year - Assessment year - Residential Status - Scope of Total income - Income exempted from tax	1	1
Instructional Hours			18
Suggested Learning Methods : Presentation			
II	Computation of Taxable Salary Income	1	5
	Computation of Taxable Income from House property	1	6
Instructional Hours			18
Suggested Learning Methods: Mind Mapping			
III	Computation of Taxable Business Income	2	1
	Computation of Taxable Professional Income	2	2
	Tax Treatment for Capital Gain	2	3
Instructional Hours			18
Suggested Learning Methods: Group Learning			
IV	Computation of Income from other Sources - Set-off and carry forward of losses	2	4
	Computation of Total Taxable Income - Deductions u/s Section 80	2	5
Instructional Hours			18
Suggested Learning Methods: Group Discussion			
V	GST, Meaning objectives - Types of GST - Methods of computing GST	2	6
	Role of Government in Promotion of GST in India	2	7
Instructional Hours			18
Suggested Learning Methods: Case Studies			
Total Hours			90Hrs
NOTE: Question Paper shall cover 40 % Theory and 60% Problem			

Text Books		1. Income Tax Law and Practice - V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Kalyani publishers, 2022 2. Income Tax Law and Practice – T.Srinivasan, Vijay Nicole imprints private limited, Chennai, 2022.											
Reference Books		1. Income Tax Theory, Law and Practice - T.S. Reddy, Y. Hariprasad Reddy, Margham Publication											
Web. URLs		1. efaidnbmnnnibpcajpcglclefindmkaj/https://www.himpub.com/documents/Chapter1026.pdf											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment		Case Studies		Snap talk		Total	
5		5		6		3		3		3		25	
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	H	H	H	M	H	M	H	H	H	H	H	H	H
CO3	H	M	M	M	H	M	M	M	H	M	H	M	M
CO4	H	H	M	M	H	H	H	M	M	H	H	H	M
CO5	H	H	M	M	H	H	H	M	H	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code		Title				
23PGCFQ303		Practical Paper-III Computer Applications: SPSS Accounting Package				
Semester: III		Credits: 4		CIA: 40 Marks		ESE: 60 Marks
Course Objective		To assist students to complete their project work independently				
Course Category		Skill Development				
Development Needs		National				
Course Description		Enrich the knowledge with SPSS				
Course Outcomes			Teaching Methods		Assessment Methods	
CO 1	Understand the concept about SPSS		Flipped Teaching		Quiz	
CO 2	Knowledge gained on Descriptive statistics		Lecture		Assignments	
CO 3	Able to prepare project analysis work		Problem solving		Snap talk	
CO 4	Support to complete their project work independently		Flipped Teaching		Quiz	
CO 5	Appraise Mann Whitney test		Lecture		Snap talk	
Course Content			Instructional Hours / Week: 6			
S.No.	Description				Hours	
1	Descriptive Statistics				8	
2	Chi-square				8	
3	Independent Sample 't' Test				7	
4	Paired 't' Test				7	
5	Analysis of Variance (ANOVA)				8	
6	Karl Pearson Correlation				7	
7	Spearman Rank Correlation				8	
8	Regression				7	
9	Factor Analysis				8	
10	Kolmogorov and Smirnov test				7	
11	Mann Whitney U Test				7	
12	Friedman Rank Test				8	
					Total Hours	90 Hrs
Text Books		1. Dr. Lalit Prasad & Dr. Priyanka Mishra, "Data Analsis using SPSS", Nirali Publishers, New Delhi, 2022				
Reference Books		1. Dr. Brijesh Awathi, " A Handbook of Statistical Analyses Using SPSS", Redshine Publication, New Delhi, 2020				
Web. URLs		1. https://www.udemy.com/course/spss-for-nonstatisticians/ 2. https://www.youtube.com/watch?v=gZWngLgnUQ8				
Tools for Assessment (40 Marks)						
Test I	Test II	Lab Performance	Reports	Demonstration	Observation Note	Total
10	10	5	5	5	5	40

Mapping

CO \ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H	M	H	M	H	M	H	M	H
CO2	M	H	M	H	M	H	H	H	M	H	H	H	H
CO3	H	M	H	L	H	M	M	H	H	M	M	M	M
CO4	M	M	M	H	M	H	H	M	M	H	M	H	M
CO5	H	H	H	M	L	M	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

Course designed by

Verified by

N.R.Nithya

Dr.K.RajaRajeswari

Course Code	Title	
22PGCFT301	Institutional Training	
Semester: III	Credits: 2	CIA: 50 Marks
Course Objective	To provide students the opportunity to test their interest in a particular career before permanent commitments are made.	
Course Category	Skill Development	
Development Needs	National	
Course Description	Learn the skills and knowledge for a particular job or activity	
<p>1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.</p> <p>2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals) Report 40 marks, Viva-voce 10 marks (Department level under the Chairmanship of HOD)</p> <p>3. Institution to be Visited :Banks, Insurance Companies, Trading, Manufacturing and service organizations, Auditor's office and other Financial Institutions.</p> <p>4. Duration of the Visit: Minimum of 21 days</p> <p>5. Marks for the Industrial training out of 50 should be taken along with the III Semester Internal Marks.</p>		
Course designed by		Verified by
Dr.K.RajaRajeswari		Dr.K.RajaRajeswari

Course Code	Title		
23PGCFE307	Elective Paper - III (A) Fundamentals and Technical Analysis		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To enable the students to understand the concepts of Investment Avenues.		
Course Category	Employability		
Development Needs	National		
Course Description	Enrich knowledge on Technical Analysis		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to identify investment avenues.	Flipped Teaching	Quiz
CO 2	Knowledge on fundamental and economic analysis.	Lecture	Assignments
CO 3	Acquire knowledge of bond analysis.	Problem solving	Snap talk
CO 4	Ability knows technical and efficient market theory.	Flipped Teaching	Quiz
CO 5	Determine Moving Averages.	Lecture	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Investment - Meaning - Importance - Security analysis - Risk and Return	1	4
	Various approaches to security valuation	1	2
		Instructional Hours	18
Suggested Learning Methods : Group Learning			
II	Fundamentals and Economic analysis - Market analysis - Politico-Economic analysis - Economic cycle - Asset Bubbles.	2	2,3,4
		Instructional Hours	18
Suggested Learning Methods: Presentation			
III	Bond analysis - return and systematic risk - Unsystematic risk.	1	9,10
		Instructional Hours	18
Suggested Learning Methods: Mind Mapping			
IV	Technical analysis and Efficient market theory - Basic principles of Technical analysis- Elliot wave theory - Mathematical Indicators	3	11
	Efficient market theory- random walk theory-Forms market efficiency- EMH Vs Fundamental Technical analysis	3	12
		Instructional Hours	18
Suggested Learning Methods: Group Discussion			
V	Moving Averages - Charts	4	6
	MACD - Relative strengths	4	7
		Instructional Hours	18
Suggested Learning Methods: Case Studies			
		Total Hours	90 Hrs
Text Books	1.Denold E. Fischer and Renold J.Jordan - Securities Analysis and Portfolio Management . Sixth Edition, 2002. 2.Raghu Palat - Fundamental Analysis for Investors , Vision Book Pvt Ltd, New Delhi, 2018. 3.S.Kavin - Securities Analysis and Portfolio Management , PHI Learning		

	Pvt Ltd, Delhi, 2015. 4.Jack Clark Francis & Richard W.Taylor - Management of Investment , McGraw-Hill, 1998												
Reference Books	1.Denold E. Fischer and Renold J.Jordan - Securities Analysis and Portfolio Management . Sixth Edition, 2018. 2.Periasamy (2011). Insurance Principles and Practice , New Delhi, Himalaya Publishing House												
Web. URLs	1. http://oliverslearning.com/pdfs/fta/fundamental_and_technical_analysis.pdf												
Tools for Assessment (25 Marks)													
CIA I	CIA II		CIA III		Assignment		Case Studies		Snap talk		Total		
5	5		6		3		3		3		25		
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	H	H	H	M	H	M	H	H	H	M
CO2	H	H	H	M	M	H	H	H	H	H	M	H	H
CO3	M	M	M	H	H	M	M	M	H	M	H	M	M
CO4	H	M	H	M	M	H	M	H	M	H	M	H	H
CO5	M	H	M	H	H	H	H	M	H	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
N.R.Nithya							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFE308	Elective Paper - III (B) Human Resource Management		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To understand the nature of human resources and it's significant to the organization.		
Course Category	Entrepreneurship		
Development Needs	Global		
Course Description	Enrich the knowledge on Training Methods		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To understand the concept of Human Resource Management and qualities of HR Manager.	Flipped Teaching	Quiz
CO 2	Knowledge gained about recruitment and selection process.	Lecture	Assignments
CO 3	Familiar with the concepts of organization conflicts and motivation process	Problem solving	Snap talk
CO 4	Acquire the skill of discipline	Flipped Teaching	Quiz
CO 5	Impart the knowledge on training methods	Lecture	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Human Resource Management - Definition -Objectives - Functions - Evolution and growth of HRM - Qualities of good HR Manager - Changing roles of a HR Manager - Problems and challenges of HR Manger.roles of a HR Manager	1	7
Instructional Hours			18
Suggested Learning Methods : Group Learning			
II	Human resources Planning- Job analysis - Role analysis - Selection and Recruitment - Testing - Interview - Placement training - Promotion - Performance Appraisal - Job Evaluation and merit rating - Job Satisfaction and Morale (theories of motivation)	1	6
Instructional Hours			18
Suggested Learning Methods: Presentation			
III	Human behavior process - Perception learning - Motivational and personality development - definition of learning - Learning theories - Concept - The meaning of human motivation - Comprehensive stages - Main determinants of personality - Theories of personality – Group dynamics and Internal Organization	2	4
Instructional Hours			18
Suggested Learning Methods: Mind Mapping			
IV	Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning -	2	7

Characteristics of Grievances - Causes of Grievance													
Instructional Hours										18			
Suggested Learning Methods: Group Discussion													
V	Training & Development - Principles of Training - Assessment of training needs - On the Job Training Methods - Off the Job Training Methods - Evaluation & Effectiveness of Training Programmes							2	4				
	Talent Management - Role of HR in Talent Management - Efficiency of Talent Management							2	8				
Instructional Hours										18			
Suggested Learning Methods: Case Studies													
Total Hours										90 Hrs			
Text Books		1. L.M.Prasad. Human Resource Management , Sultan Chand & Sons, New Delhi, 2016											
Reference Books		1. P.C.Tirupathi, Personnel Management & Industrial Relations , Sultan Chand & Sons, New Delhi, 2006. 2. S.S.Khanka, Human Resource Management , S.CHAND, New Delhi. 3. Keith Darvis, Human Behaviours at work , McGraw Hill Higher Education. 4. C.B. Memoria, Personnel Management , Himalaya Publishing House.											
Web. URLs		1. https://www.studocu.com/in/document/visvesvaraya-technological-university/human-resource-management/hrm-notes/10509308											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment	Case Studies		Snap talk		Total		
5		5		6		3	3		3		25		
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	M	H	H	H	M	H	H	H	H	H	H	H	H
CO3	M	M	M	H	H	M	M	M	H	M	M	M	M
CO4	H	H	M	H	H	M	H	M	M	H	H	H	M
CO5	H	M	M	M	M	H	H	M	H	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.K.RajaRajeswari							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFE309	Elective Paper - III (C) Insurance and Risk Management		
Semester: III	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To understand about the types of risks, risk management, Life and General Insurance		
Course Category	Employability		
Development Needs	National		
Course Description	Enrich the knowledge on Insurance and Risk Management		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To create awareness among students on various insurance policies and the procedures followed on availing policies	Flipped Teaching	Quiz
CO 2	Gain knowledge on risk management	Lecture	Assignments
CO 3	Understand the concept of Indian insurance industry	Problem solving	Snap talk
CO 4	Impart knowledge on fire insurance	Flipped Teaching	Quiz
CO 5	Prioritize Miscellaneous Insurance and aviation insurance	Lecture	Case Studies
Course Content		Instructional Hours / Week: 6	
Unit	Description	Text Book	Chapters
I	Introduction to Risk Management : The Concept of Risk - Risk Vs Uncertainty - Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk, Systematic Risk	1	5
	Classifying Pure Risks - Methods of Handling Pure Risks - Risk Management Process - Risk Financing Techniques - Risk Management Objectives - Risk Management Information System (RMIS) – Risk Control.	1	5
Instructional Hours			18
Suggested Learning Methods : Worksheet			
II	Risk Management by Individuals: Factors affecting individual demands for insurance	1	6
	Risk Management by Corporations - Corporate Risk Management Process - Types of Risk Managing Firms	1	6
Instructional Hours			18
Suggested Learning Methods: Presentation			
III	Growth and Development of Indian Insurance Industry- Regulations of Insurance Business and the Emerging Scenario	1	7
	Introduction to Life and General Insurance –Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract – Kinds of Insurance Policies - Premium Determination - Life Policy Conditions	1	7
Instructional Hours			18
Suggested Learning Methods: Group Learning			

IV	Fire Insurance – Fire Insurance Contracts - Fire Insurance Coverage - Policies for Stocks - Rate Fixation in Fire Insurance - Settlement of Claims	1	7
	Marine Insurance: Marine Insurance Contract - Types of Marine Insurance - Marine Cargo Losses and Frauds - Settlement of Claims	1	7

Instructional Hours 18

Suggested Learning Methods: Group Discussion

V	Miscellaneous Insurance: Motor Insurance - Employer’s Liability Insurance - Personal Accident and Sickness Insurance	2	4
	Aviation Insurance - Burglary Insurance - Fidelity Guarantee Insurance Engineering Insurance – Cattle Insurance - Crop Insurance	2	8

Instructional Hours 18

Suggested Learning Methods: Case Studies

Total Hours 90 Hrs

Text Books	1. Gupta, P.K. (2015). Insurance and Risk Management . New Delhi, Himalaya Publishing House.
Reference Books	1. Mishra, M.N. and Mishra, S.B. (2012). Insurance Principles and Practice . New Delhi, S. Chand and Sons 2. Periasamy (2011). Insurance Principles and Practice . New Delhi, Himalaya Publishing House
Web. URLs	1. efaidnbmnnnibpcajpcglclefindmkaj/https://www.himpub.com/documents/Chapter1906.pdf

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total
5	5	6	3	3	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	M	M	H	H	M	M	H	H	H	H	M	H	H
CO3	H	M	H	M	H	M	M	M	H	M	H	M	M
CO4	M	H	M	H	M	H	H	M	M	H	M	H	M
CO5	H	H	M	M	H	H	H	M	H	M	H	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Dr.M.Priya	Dr.K.RajaRajeswari

Course Code		Title		
23PGCFC411		Core Paper - XI International Financial Management		
Semester: IV		Credit: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective		To aware about the capital investment decisions		
Course Category		Entrepreneurship		
Development Needs		Global		
Course Description		Enrich knowledge on FOREX Derivatives		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	Knowledge on applications of options in financial management	Flipped Teaching	Quiz	
CO 2	Ability to identify international investment risk factors.	Lecture	Assignments	
CO 3	Capability to measures cost of capital, financial leverage to form long-term financial market.	Problem solving	Snap talk	
CO 4	Ability to relate capital investment decisions and financial policies	Flipped Teaching	Quiz	
CO 5	Value of FOREX Derivatives	Lecture	Case Studies	
Course Content		Instructional Hours / Week: 5		
Unit	Description	Text Book	Chapters	
I	International Financial Management - An overview - Importance - Nature and Scope	1	1	
	International flow of Funds - Balance of payments - International monetary system	1	1	
Instructional Hours			15	
Suggested Learning Methods : Mind Mapping				
II	Markets for Foreign Exchange - Foreign Exchange market - Feature - Spot and Forward market - Exchange Rate Mechanism - Exchange rate determination in the Spot and Forward markets	1	5	
	Factors Influencing Exchange Rate - Market for currency futures and currency options Hedging with currency futures and options.	1	6	
Instructional Hours			15	
Suggested Learning Methods: Presentation				
III	International Investment decision - Foreign Direct Investment	2	1	
	International Capital Budgeting - International Portfolio Investment	2	2	
	Meaning - Benefit of International Portfolio Investment - Problem of International Investment.	2	3	
Instructional Hours			15	
Suggested Learning Methods: Group Learning				
IV	International Financial decisions - Overview of the International Financial Market - channels for International flow of funds -Role and functions Multilateral Development banks - international banking - functions - credit creation - Control of International Banks	2	4	

	International Financial Market Instruments - Short-term and Medium-term instruments - Management of short-term funds Management of Receivables and Inventory - Factors behind the Debt Crisis	2	6										
Instructional Hours			15										
Suggested Learning Methods: Group Discussion													
V	Foreign Exchange Exposure and Risk Management - Types of Exposure: Translation Exposure -Methods of Translation and Hedging; Transaction Exposure - Meaning; Economic Exposure - Determinants and Management (Theory); Country Risk Analysis.	2	6										
	FOREX Derivatives - Derivatives in the Forex Market: Foreign Currency Forwards; Currency Futures; Foreign Currency Options; Currency and Interest Rate Swap	2	7										
Instructional Hours			15										
Suggested Learning Methods: Case Studies													
Total Hours			75 Hrs										
NOTE: Question Paper shall cover 100% Theory													
Text Books	1. International Financial Management , A.K.Seth, Galgotia Publishing Company, 2000. 2. International Financial Management , V.Sharan, Prentice-Hall of India Private Ltd, 2010.												
Reference Books	1. International Financial Management , V.A.Avadhani, Himalaya Publishing House , 2017												
Web. URLs	1. efaidnbmnnnibpcajpcglclefindmkaj/https://www.himpub.com/document/s/Chapter1880.pdf												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	H	H	H	H	M	M	H	H	H	H	M	M	H
CO3	M	M	M	M	H	M	M	M	H	M	H	M	M
CO4	H	H	H	H	M	H	H	H	M	H	M	H	M
CO5	H	H	M	M	H	H	H	M	H	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Priya							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFC412	Paper - XII Security Analysis and Portfolio Management		
Semester: IV	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India		
Course Category	Employability		
Development Needs	National		
Course Description	Impart Knowledge on various securities from financial institutions		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to identify the investment avenues	Flipped Teaching	Quiz
CO 2	Knowledge on reducing risk	Lecture	Assignments
CO 3	Maximization of profit	Problem solving	Snap talk
CO 4	Knowledge of securities from financial institutions	Flipped Teaching	Quiz
CO 5	Appraise Needs and Problems of Portfolio revision	Lecture	Case Studies
Course Content		Instructional Hours / Week: 5	
Unit	Description	Text Book	Chapters
I	Nature and scope of Investment Management - Financial and economic meaning of Investment Importance of Investment management - Types of Investment	1	1
	Investment alternatives - Choice and Evaluation - Risk and return	1	1
Instructional Hours			15
Suggested Learning Methods : Group Learning			
II	Securities Markets: Financial Market - Segments - Types - Participants in financial Market - Regulatory Environment, Primary Market - Methods of floating new issues, Book building - Role of primary market	3	1
	Regulation of primary market, Stock exchanges in India - BSE, OTCEI ,NSE, ISE, and Regulations of stock exchanges - Trading system in stock exchanges - SEBI	3	1
Instructional Hours			15
Suggested Learning Methods: Presentation			
III	Fundamental Analysis: Economic Analysis - Economic forecasting and Stock Investment Decisions - Forecasting techniques.	3	1
	Industry Analysis : Industry classification, Industry life cycle	3	2
	Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.	3	3
Instructional Hours			15
Suggested Learning Methods: Mind Mapping			
IV	Concept of Portfolio Management - Objectives of Portfolio Management - Portfolio Management Process, targeting, designing - Auditing and revising portfolios	1	5
	Portfolio Theory - Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory (APT)	1	6

Instructional Hours												15	
Suggested Learning Methods: Group Discussion													
V	Portfolio analysis: Evaluation of securities and choice of securities for inclusion in the portfolio - Measuring return and risk										2	1	
	Portfolio Selection –Capital Asset pricing model- Portfolio revision - Need and problems - Methods of revision – Portfolio Evaluation										2	6	
Instructional Hours												15	
Suggested Learning Methods: Case Studies													
Total Hours												75 Hrs	
NOTE: Question Paper shall cover 100 % Theory													
Text Books		1.V.K.Bhalla - Investment Management - Security Analysis & Portfolio Management, S. Chand& Company Ltd, New Delhi, 15 th Edition, 2009. 2.Samir K Baura, J.R. Varma and V. Ragnathan - Portfolio Management , 2001. 3. Donald E.Fischer& Ronald J.Jordan, Security Analysis & Portfolio Management , PHI Learning., New Delhi, 8th edition, 2011.											
Reference Books		1. William.F.Sharpe.GordenJ.Alexander Jeffery, V.Bailey, Investment , Prentice Hall of India Pvt.,2007											
Web. URLs		1. https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm											
Tools for Assessment (25 Marks)													
CIA I		CIA II		CIA III		Assignment		Case Studies		Snap talk		Total	
5		5		6		3		3		3		25	
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H	M	H	M	H	M	H	M	H
CO2	M	H	M	M	M	M	H	H	M	H	L	H	M
CO3	H	M	H	L	H	H	M	M	H	H	H	M	H
CO4	H	H	M	M	M	H	H	H	M	M	M	H	M
CO5	M	H	H	H	H	M	M	M	H	H	H	M	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Priya							Dr.K.RajaRajeswari						

Course Code		Title	
23PGCFC413		Paper - XIII Indirect Taxation	
Semester: IV		Credits: 4	CIA : 25 Marks
ESE: 75 Marks			
Course Objective	Enable students gain knowledge of the provisions of service tax and basic concept of GST in India		
Course Category	Employability		
Development Needs	National		
Course Description	Enrich the knowledge on GST		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Impart knowledge on features of indirect taxes	Flipped Teaching	Quiz
CO 2	Enable students understand the concept of service tax	Lecture	Snap talk
CO 3	Ability to calculate Value Added tax liability and input tax credit	Flipped Teaching	Quiz
CO 4	Knowledge VAT procedure	Chalk & Talk	Assignment
CO 5	Capacity to understand the concept of GST	Lecture	Case Studies
Course Content		Instructional Hours / Week : 6	
Unit	Description	Text Book	Chapters
I	Special features of indirect taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of indirect taxes	1	1
Instructional Hours			18
Suggested Learning Methods : Presentation			
II	Service Tax concepts and principles - Charge of service tax – Taxable <u>Service</u> -Valuations of Services -Payment service tax and filing of Returns	1	5
Instructional Hours			18
Suggested Learning Methods : Group Discussion			
III	Value Added Tax concepts and principles - Calculation of VAT liability including input tax credit	5	1
Instructional Hours			18
Suggested Learning Methods : Group Learning			
IV	Small dealers and Composition Scheme - VAT Procedures	2	4
Instructional Hours			18
Suggested Learning Methods : Mind Mapping			
V	GST Concepts and Procedures , GST rates for different products ,GST e-filing of Returns	2	7
Instructional Hours			18
Suggested Learning Methods : Case Studies			
Total Hours			90 Hrs
Note: Question paper shall cover 100% Theory			
Text Books	1. Balachandran, Indirect Taxation , Sultan Chand & Co., New Delhi, 2006. 2. Dr. Radha Parameshwaran, Indirect Tax , Prassanna Publishers, 2007. 3. Dingare Pagare, Business Taxation , Sultan Chand & Co., New Delhi, 2004		
Reference Books	1. V.S. Datey, Indirect Taxes , Taxmann Publications (P) Ltd.,New Delhi, 2002. 2. N.S. Govindan, Indirect Taxes , Sitaraman & Co. Pvt. Ltd., 2004		
Web. URLs	1. www.ctd.gov.in 2. http://resource.cdn.icai.org/45554bos35641.pdf		

		3. http://icmai.in/.upload/Students/Syllabus-012/Study_Material_New/Inter-Paper11-New.pdf 4. http://icmai.in/.upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf												
Tools for Assessment (25 Marks)														
CIA I		CIA II			CIA III			Assignment		Case studies		Snap talk		Total
5		5			6			3		3		3		25
Mapping														
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	M	M	L	L	L	M	H	M	H	M	H	M	H	
CO2	M	H	H	M	M	H	H	H	M	H	L	M	H	
CO3	H	M	M	L	L	H	M	H	M	L	M	M	L	
CO4	M	H	M	M	M	H	M	M	H	M	M	L	M	
CO5	H	H	M	M	L	M	M	M	M	H	M	L	L	
H-High; M-Medium; L-Low														
Course designed by								Verified by						
Dr.M.Shanthana Lakshmi								Dr.K.RajaRajeswari						

Course Code	Course Title		
22PGCFV401	Project Work and Viva Voce		
Semester: IV	Credit: 8	CIA: 100 Marks	ESE: 100 Marks

Instructional Hours: 150

Course Objective: The primary objective of project is to provide an opportunity to our students to make an intensive study of practical aspects of functional and technical areas of management viz., Marketing Management, Financial Management, Human Resource Management, Banking, Insurance and application of software in their domine areas. So on to sharpen their conceptual, analytical and problem solving skills.

Project Period: The undergo their project work during the sixth semester and submit at the end of the semester

Guidelines

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. **CIA Marks Distribution** : A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

Review – I	20 Marks
Review – II	20 Marks
Review – III	20 Marks
Document, Preparation and implementation	20 Marks
Research Paper publication in Journals	20 Marks
Total	100 Marks

3. **End Semester Examination:** The evaluation for the end semester examination should be as per the norms given below:

Record Work and Presentation	60 Marks
Viva-Voce Examination	40 Marks
Total	100 Marks

4. General Format for Project Report

The final stage of work consists of the

1. Title Page

2. Certificate by Institution
 3. Acknowledgement
 4. Declaration
 5. Table of contents
 6. List of table and charts
 7. Bibliography
 8. Abbreviation
 9. Appendix
 10. Questionnaire / Coding
- 5. Template for Non – Computer Project:** The following structure of project work should be followed to maintain the uniformity in preparation and presentation
- a) **Chapter1–Introduction :** In this chapter Introduction about the project, historical background, Objectives, Hypothesis (if applicable), Statement of the problem, Research methodology and Chapter scheme.
 - b) **Chapter 2-Literature Review :** This chapter will provide information about studies done on the respective issue. This would assist students to undertake further study on same issue.
 - c) **Chapter 3–Theoretical Aspects :** The Theoretical aspects of the project
 - d) **Chapter 4-Data Presentation and Data Analysis** This chapter is the core part of the study. The analysis pertaining to collected data will be done by the students. The application of selected tools or techniques will be used to arrive at findings. In this table of information, presentation of graph etc can be should be provided by the students.
 - e) **Chapter5-Conclusion** In this unit of project work findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.
- If required more chapters of data analysis can be added.**
- 6. Typing Instruction**
- Paper:** 8 ½ * 11 inches in size i.e A4 Size paper. Only one side of the sheet should be typed
- Margin:** The left side margin should not be less than 1 ½ inches (or 40mm) the right, top and Bottom Margin one inch (or 25mm)

Font: Times New Roman, subject matter -12 font size in running format, Heading and Section headings should be capitalized – 14 font size.

Headings and Titles: Heading and Section headings should be **capitalized and centered– 14 font size with Bold**. Subdivision headings should be typed from **the left hand margin sentence case -12 font size with Bold**. Paragraphs should be indented seven space for pica type and nine for elite type **Tables, Graphs and Diagrams:** The table number (eg, TABLE 1.5) typed in capitals, should be separated from the text by two or three spaces. If an explanatory note to a table is necessary, an asterisk should be used. The note should be placed immediately below the table.

Line Spacing: The text of the thesis should be 1.5 line spacing. **Pagination:** Pages of the text are numbered continuously in Arabic numerals.

Foot note : Footnote citation is indicated by placing an index number i.e. a superscript or numeral. The superscript numeral must appear at the top of the line both in the text and in a footnote. Footnote are single spaced, with double spacing between two consecutive citations. Footnote are numbered consecutively within each chapter or throughout the entire report.

Basic Format: Author's name, title of the work, Place of publication: Publisher's name, year, Page no,(s). Note of punctuations. Page number to be preceded by "p" if single or "pp". if two or more pages. Title to be underlined. **For eg** Drucker¹ lays great stress on the concept of self control. Control, according to him means "the ability to direct one-self and on's work" on the basis of the objective¹

Bibliography: The format for bibliographical listing for books, reports, articles are same for footnote also. Books and articles can be arranged either chronological order or year wise.

For citing Books: Mann, R.S Social Change and Social Research, New Delhi: Concept Publishing Company, 1988, .27

Publication of Government and Public Organisation: Government of India, India 1986: A Reference Annual, New Delhi: Publication Division, 1987, p.127

Quoting from Secondary Sources: Gand, William. S., "Foreign Aid: What it is; how it works; why we provide it", Department of State Bulletin, 59, No.1537, 1958, quoted in Todaro, Michael p, Economic Development in the Third world, New York, Longman, 1981, p.40.

Citing Journal: Goel Ranjan, "Achievement through Human Engineering", Indian Management, 28, No.8, July, 1988, pp.14-16.

Citing Thesis or Dissertation: Pandey, Subrata, A study of organizational and Individual Characteristics in R & D Organisations, unpublished Ph. D Thesis, Bangalore: Indian Institute of Science, 1986.

For Citing Seminar Paper: Krishnaswami O.R., "Towards Excellence in Cooperative Management" (Paper Presented at a Seminar on "Excellence in Management, Cooperative Training College, Bangalore, July 1989)

Course designed by	Verified by
Dr.K. RajaRajeswari	Dr.K.RajaRajeswari

Course Code	Title		
23PGCFE410	Elective Paper - IV (A) Future and Options		
Semester: IV	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To understand and value the basic derivatives and their applications in the financial risk management and investment.		
Course Category	Employability		
Development Needs	National		
Course Description	To know about importance of commodity market in India		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To acquire knowledge in future market	Flipped Teaching	Quiz
CO 2	To understand options and types	Lecture	Assignments
CO 3	To acquire the skill of future and forward contract	Problem solving	Snap talk
CO 4	To knowledge of pay off by buyer	Flipped Teaching	Quiz
CO 5	To know about importance of commodity market in India	Lecture	Case Studies
Course Content		Instructional Hours / Week: 4	
Unit	Description	Text Book	Chapters
I	Futures: Markets - Contracts Trading - Margin - Clearing house and clearing margins - Future & options	2	5
Instructional Hours			12
Suggested Learning Methods : Presentation			
II	Options: Introduction, Types - Difference between Options and Futures. Option- Valuation and Pricing - Factors Determining - Option prices - Binomial model - Hedging option Portfolios in practice	1	5
Instructional Hours			12
Suggested Learning Methods: Group Learning			
III	Future and Forward contracts - Limitations of forward markets - Advantages of futures.	2	4
	Futures terminator options - Options terminator , Call options and Put option	1	2
Instructional Hours			12
Suggested Learning Methods: Mind Mapping			
IV	Payoff for buyer (long futures) of futures - pay off for seller (short futures) of futures - Hedging, speculation and arbitrage	2	4
	Options pay off - pay off profit for buyer of call option - pay off profit for writer of call options. Hedging and speculation in options.	2	4
Instructional Hours			12
Suggested Learning Methods: Group Discussion			
V	Commodity markets in India -New York Mercantile Exchange-London Metal Exchange, Chicago Board of Trades	2	6

Tokyo Commodity Exchange, Chicago Mercantile Exchange.		2	7										
Instructional Hours			12										
Suggested Learning Methods: Case Studies													
Total Hours			60 Hrs										
Text Books	1. Financial Management: M. Y Khan and P.K Jain. 2. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd.												
Reference Books	1. Financial Services: M.Y.Khan, Tata McGraw-Hill Publishing Company Limited												
Web. URLs	1. https://www.moneycontrol.com/mccode/news/article/article_pdf.php?auto=700333&num=0&classic=true												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	M	H	H	M	H	M	H	H	H	H	M	H	H
CO3	H	M	M	H	M	M	H	M	H	M	H	M	M
CO4	M	H	M	M	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	M	H	H	M	H	M	M	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Shanthana Lakshmi							Dr.K.RajaRajeswari						

Course Code	Title		
23PGCFE411	Elective Paper - IV (B) Derivatives Markets		
Semester: IV	Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective	To understand the concepts of Derivatives		
Course Category	Employability		
Development Needs	National		
Course Description	To enrich the knowledge on Risk Management		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Familiar with different financial impudent	Flipped Teaching	Quiz
CO 2	Ability to analyze swap risk	Lecture	Assignments
CO 3	Skill to manage on Risk Management	Chalk & Talk	Snap talk
CO 4	Knowledge on derivatives	Flipped Teaching	Quiz
CO 5	Influencing Operational Risk Measurement	Lecture	Case Studies
Course Content		Instructional Hours / Week: 4	
Unit	Description	Text Book	Chapters
I	Introduction to Derivatives - Definition of derivatives products - Advantages of Derivatives market	1	7
	Participants in derivatives market, economic forever of derivatives market.	1	5
Instructional Hours			12
Suggested Learning Methods : Group Learning			
II	Swaps - The basic swap structure - Fixed rate - Currency swap - Currency coupon swap.	2	7
	Risk Specific to uses - Methods to reduce Swap risk International Bank Capital rules and swaps.	2	7
	Convertible Debentures - Convertible preference shares.	1	4
Instructional Hours			12
Suggested Learning Methods: Presentation			
III	Basic risk concepts - Definition - Types of risks - Analysis of Risk and uncertainty - Risk evaluation approaches	2	4
	Risk Management and new financial products managing financial risks - Risk Optimization capitalizing on risk.	2	4
Instructional Hours			12
Suggested Learning Methods: Group Discussion			
IV	Role of derivatives - credit risk Management - tools of analysis - Working for credit risk analysis - Exchange risk management Strategies in global financial market.	2	6
Instructional Hours			12
Suggested Learning Methods: Mind Mapping			
V	Operational Risk Measurement - Components - Reducing operational risk	1	6

	Measurement and Management of political risks - Country Risk Analysis.	1	5										
Instructional Hours			12										
Suggested Learning Methods: Case Studies													
Total Hours			60 Hrs										
Text Books	1. Punithavathy Pandian Security analysis and Portfolio Management, Vikas Publishing House Private Limited, 2010. 2. V.A.Avadhani Investment Management, Himalaya Publishing House, 2014.												
Reference Books	1. M.Ranganathan & R.Madhumathi, Investment analysis and Portfolio Management, Pearson Education (Singapore) Pvt. Ltd., 2006. 2. Prasanna Chandra Investment Analysis & Portfolio Management, Tata McGraw Hill, 2010												
Web. URLs	1. https://www.imf.org/external/bopage/pdf/98-1-20.pdf												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	M	H	H	H	M	H	H	H	H	H	H	H	H
CO3	M	M	M	H	H	M	M	M	H	M	M	M	M
CO4	H	M	M	H	H	M	H	M	M	H	H	H	M
CO5	H	H	M	M	M	H	H	M	H	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
A.Vrindha							Dr.K.RajaRajeswari						

Course Code		Title		
23PGCFE412		Elective Paper - IV (C) Entrepreneurship and New Venture Planning		
Semester: IV		Credits: 4	CIA: 25 Marks	ESE: 75 Marks
Course Objective		To provide necessary inputs for entrepreneurial effort and planning to start a new venture and to enable them to investigate, understand and internalize the process of setting up a business.		
Course Category		Entrepreneurship		
Development Needs		Global		
Course Description		To enrich the innovative thinking and establish business plans		
Course Outcomes		Teaching Methods	Assessment Methods	
CO 1	To be familiarized with the fundamentals of entrepreneurship.	Flipped Teaching	Quiz	
CO 2	To understand the concept of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.	Lecture	Assignments	
CO 3	To write effective business plans for establishing and managing any business.	Problem solving	Snap talk	
CO 4	To know how to skills among students to rise the funding for the business from different sources for a startup venture.	Flipped Teaching	Quiz	
CO 5	To form a business entity in the light of the legal and regulatory framework in India.	Lecture	Case Studies	
Course Content		Instructional Hours / Week: 4		
Unit	Description	Text Book	Chapters	
I	Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges	1	1	
		Instructional Hours	12	
Suggested Learning Methods : Group Learning				
II	Entrepreneurship Development and Leadership: Types of startups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.	1	2	
		Instructional Hours	12	
Suggested Learning Methods: Presentation				
III	New Venture Planning: Methods to initiate ventures; Acquisition- Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan- benefits of drivers, perspectives	2	3	

	in business plan preparation, elements of a business plan; Business plan failures.												
Instructional Hours			12										
Suggested Learning Methods: Mind Mapping													
IV	Financing Venture: Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs		2	2									
Instructional Hours			12										
Suggested Learning Methods: Group Discussion													
V	Special Issues for Entrepreneurs: Legal issues – Forming business entity, considerations and criteria, requirements for formation of a Private/Public Limited Company, intellectual property protection- patents, trademarks and copyrights – importance for startups, legal acts governing business in India; Opportunities and challenges; Entrepreneurship		1	6									
Instructional Hours			12										
Suggested Learning Methods: Case Studies													
Total Hours			60 Hrs										
Text Books	1.Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson. 2.Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw Hill Education												
Reference Books	1.Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. Create Space Independent Publishing. 2.Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.												
Web. URLs	1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_Entrepreneurial_Development_NOTES.pdf												
Tools for Assessment (25 Marks)													
CIA I	CIA II	CIA III	Assignment	Case Studies	Snap talk	Total							
5	5	6	3	3	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	M	H	H	H	M
CO2	M	M	H	H	M	H	H	H	M	H	M	H	H
CO3	M	M	H	H	H	M	M	M	H	M	M	M	M
CO4	H	H	M	H	H	M	H	M	M	H	H	H	M
CO5	H	H	M	M	M	H	H	M	H	M	H	M	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						
Dr.M.Priya							Dr.K.RajaRajeswari						

ADVANCED LEARNING COURSE

Course Code		Title	
22PGCSS01		E-Marketing	
Semester: II to IV		Credits: 2	ESE :50 Marks
Course Objective	Identify the recent developments and their origins in electronic marketing practice.		
Course Category	Employability		
Development Needs	Global		
Course Description	Develop an integrated electronic marketing strategy.		
Course Outcomes			
CO 1	Clarify the ideas on Advertising		
CO 2	Develop the ideas in Internet Advertisement		
CO 3	Exposes the understanding on lease financing and higher purchase		
CO 4	Examine the function of Sales Promotion		
CO 5	Develop the Integration of Sales Promotion with advertising.		
Course Content			
Unit	Description	Text Book	Chapters
I	Introduction & Orientation- E-Marketing- Past, Present, Future- Strategic E-Marketing, E-Marketing Plan	1	1
II	E -Marketing Research- Connected Consumers Online- Segmentation, Targeting, Positioning- Product: The Online Offer	2	1
III	Product: The Online Offer- Price: The Online Value- Price: The Online Value	3	3
IV	E-Marketing Communication: Owned Media- E-Marketing Communication: Paid Media	2	4
V	Promotion: Internet for Communication- Customer Relationship Management	2	6
Text Books	1. Strauss, Judy & Frost, Raymond E-Marketing . 7th ed. UK: Pearson Education Inc. (2014).		
Reference Books	1. Chaffey, D., Ellis-Chadwick, F., Mayer R., & Johnston K. ' Internet Marketing Strategy, Implementation and Practice '. 4th ed. Prentice Hall. (2009).		
Web. URLs	1. https://www.editage.com/insights/what-is-e-research-and-its-major-five-implications-in-research 2. https://businessjargons.com/online-marketing.html		
Course designed by		Verified by	
Dr.K.RajaRajeswari		Dr.K.RajaRajeswari	

Course Code		Title	
22PGCSS02		Advertisement and Sales Promotion	
Semester: II to IV		Credits: 2	ESE :50 Marks
Course Objective	The major objective of this course is to develop students' understanding and skill in development of communication strategy of a firm, particularly with advertising and sales promotions.		
Course Category	Employability		
Development Needs	National		
Course Description	Enrich the knowledge in Advertising and Sales Promotion		
Course Outcomes			
CO 1	Clarify the ideas on Advertising		
CO 2	Develop the ideas in Internet Advertisement		
CO 3	Exposes the understanding on lease financing and higher purchase		
CO 4	Examine the function of Sales Promotion		
CO 5	Develop the Integration of Sales Promotion with advertising.		
Course Content			
Unit	Description	Text Book	Chapters
I	Advertising: Meaning, Features, Functions; Setting of Advertising objectives; Advertising Budget;	1	1
	Approaches of Advertising - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action)	1	1
II	Advertising Media: Media Types & its Evolution, Characteristics, Advantages, Disadvantages, Factors Affecting Media Choice	1	5
	Internet Advertising- Meaning, Components, Advantages, Limitations, Types of Internet Advertising	1	6
III	Advertising Appeals - Advertising & the Indian Economy: Role of Advertising in the Indian economy, Impact of advertising on the Indian Economy	2	1
	Nature and importance of sales promotion, its role in marketing	3	3
IV	Forms of sales promotion: Consumer oriented sales promotion, trade-oriented sales promotion and sales force-oriented sales promotion	2	4
	Integration of Sales Promotion with advertising	2	5
V	Major tools of sales promotion	2	6
	Integration of Sales Promotion with advertising	2	7
Text Books	1. Prof.A.S.Gupta, Advertising and Sales Promotion- Concepts and Strategies , Everest Publishing House, Maharashtra., 2017 2. <u>Pankhuri Bhagat</u> , Advertising and Sales Promotion: Revised Edition , SBPD Publications,2021		
Reference Books	1. Fazil Shareef, Advertising and Sales Promotion , Nirali Prakashan, Maharashtra., 2017		
Web. URLs	1. https://www.investopedia.com/terms/d/dagmar.asp#:~:text=What%20is%20DAGMAR%3F,campaign%20and%20measure%20its%20success. 2. https://www.shopify.com/in/retail/sales-promotion#:~:text=Sales%20promotion%20is%20a%20marketing%20technique%20used%20by%20businesses%20to,purchase%20a%20product%20or%20service.		
Course designed by		Verified by	
N.R.Nithya		Dr.K.RajaRajeswari	