

DEPARTMENT OF COMMERCE

COURSE STRUCTURE & SYLLABI (For the students admitted from year 2023-2024 onwards)

Programme : B.Com. International Finance



JAMAL MOHAMED COLLEGE (AUTONOMOUS)
Accredited with A++ Grade by NAAC (4th Cycle) with CGPA 3.69 out of 4.0
(Affiliated to Bharathidasan University)
TIRUCHIRAPPALLI – 620 020

B.Com. INTERNATIONAL FINANCE

Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks		Total
							CIA	ESE	
I	23U1LT1/LA1/LF1/LH1/LU1	I	Language - I		6	3	25	75	100
	23UCN1LE1	II	English - I	English for Communication - I	6	3	25	75	100
	23UIF1CC1	III	Core - I	Financial Accounting	5	5	25	75	100
	23UIF1CC2		Core - II	Business Organisation & Management	3	3	25	75	100
	23UIF1AC1		Allied - I	Financial Statement Analysis	4	3	25	75	100
	23UIF1AC2		Allied - II	Essentials of Strategic Financial Management	4	3	25	75	100
	23UCN1AE1	IV	AECC - I	Value Education	2	2	-	100	100
Total					30	22			700
II	23U2LT2/LA2/LF2/LH2/LU2	I	Language - II		6	3	25	75	100
	23UCN2LE2	II	English - II	English for Communication - II	6	3	25	75	100
	23UIF2CC3	III	Core - III	Advanced Strategic Financial Management	5	5	25	75	100
	23UIF2CC4		Core - IV	Business Economics	4	4	25	75	100
	23UIF2AC3		Allied - III	Business Statistics with R	4	3	25	75	100
	23UIF2AC4		Allied - IV	Global Business Environment	3	3	25	75	100
	23UCN2SS	IV	Soft Skills Development	Soft Skills Development	2	2	-	100	100
	23UCN2CO	V	Community Outreach	JAMCROP	-	@	-	-	@
	23U2BT1/23U2AT1		Basic Tamil - I/Advanced Tamil - I	எழுத்தும் இலக்கியமும் அறிமுகம் - I/தமிழ் இலக்கியமும் வரலாறும் - I	-	-	-	100 [#]	-
@ Only grades will be given Total					30	23			700
III	23U3LT3/LA3/LF3/LH3/LU3	I	Language - III		6	3	25	75	100
	23UCN3LE3	II	English - III	English for Communication - III	6	3	25	75	100
	23UIF3CC5	III	Core - V	Essentials of Managerial Accounting	4	4	25	75	100
	23UIF3CC6		Core - VI	Commercial Correspondence	3	3	25	75	100
	23UIF3AC5		Allied - V	Principles of Insurance	3	3	25	75	100
	23UIF3AC6		Allied - VI	Indian Economy	4	3	25	75	100
	23UIF3GE1	IV	Generic Elective - I		2	2	-	100	100
	23UCN3AE2		AECC - II	Environmental Studies	2	2	-	100	100
Total					30	23			800
IV	23U4LT4/LA4/LF4/LH4/LU4	I	Language - IV		6	3	25	75	100
	23UCN4LE4	II	English - IV	English for Communication - IV	6	3	25	75	100
	23UIF4CC7	III	Core - VII	Advanced Managerial Accounting	4	4	25	75	100
	23UIF4CC8P		Core - VIII	Tally Prime - Practical	4	4	20	80	100
	23UIF4AC7		Allied - VII	Banking and Forex Management	4	3	25	75	100
	23UIF4AC8		Allied - VIII	Global Financial System	4	3	25	75	100
	23UIF4GE2	IV	Generic Elective - II		2	2	-	100	100
	23UCN4EL		Experiential Learning	Internship	-	2	-	100	100
	23UCN4EA	V	Extension Activities	NSS, NCC, etc.	-	1	-	-	-
23U4BT2/23U4AT2		Basic Tamil - II/Advanced Tamil - II	எழுத்தும் இலக்கியமும் அறிமுகம் - II/தமிழ் இலக்கியமும் வரலாறும் - II	-	-	-	100 [#]	-	
Total					30	25			800
V	23UIF5CC9	III	Core - IX	Income Tax & Law Practice	6	6	25	75	100
	23UIF5CC10		Core - X	Company Accounts	6	5	25	75	100
	23UIF5CC11		Core - XI	Company Law & Secretarial Practice	5	5	25	75	100
	23UIF5CC12		Core - XII	Information System Audit	4	4	25	75	100
	23UIF5DE1A/B	IV	Discipline Specific Elective - I		5	4	25	75	100
	23UIF5SE1P		Skill Enhancement Course - I	Office Automation - Practical	2	1	-	100	100
	23UIF5SE2		Skill Enhancement Course - II	Global Business Intelligence	2	1	-	100	100
	23UIF5EC1		Extra Credit Course - I*	Online Course	-	*	-	-	-
Total					30	26			700
VI	23UIF6CC13	III	Core - XIII	Cost Accounting	5	5	25	75	100
	23UIF6CC14		Core - XIV	Corporate Accounting	5	5	25	75	100
	23UIF6CC15		Core - XV	Entrepreneurship & Start-ups	5	5	25	75	100
	23UIF6CC16		Core - XVI	Business Analytics	5	5	25	75	100
	23UIF6DE2A/B		Discipline Specific Elective - II		5	4	25	75	100
	23UIF6DE3A/B		Discipline Specific Elective - III		4	4	25	75	100
	23UCN6AE3	IV	AECC - III	Gender Studies	1	1	-	100	100
	23UIF6EC2		Extra Credit Course - II*	Online Course	-	*	-	-	-
	23UIFECA		Extra Credit Course for All**	Online Course	-	**	-	-	-
* Programme Specific Online Course for Advanced Learners ** Any Online Course for Enhancing Additional Skills Total					30	29			700
Grand Total						148			4400

* Programme Specific Online Course for Advanced Learners

** Any Online Course for Enhancing Additional Skills

GENERIC ELECTIVE COURSES

Semester	Course Code	Course Title
III	23UIF3GE1	Principles of Marketing
IV	23UIF4GE2	Stock Market Practices

Self-Study Course – Basic and Advanced Tamil

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Semester	Course Code	Course Title
II	23U2BT1	Basic Tamil – I (எழுத்தும் இலக்கியமும் அறிமுகம் - I)
	23U2AT1	Advanced Tamil – I (தமிழ் இலக்கியமும் வரலாறும் - I)
IV	23U4BT2	Basic Tamil – II (எழுத்தும் இலக்கியமும் அறிமுகம் - II)
	23U4AT2	Advanced Tamil – II (தமிழ் இலக்கியமும் வரலாறும் - II)

Mandatory

Basic Tamil Course - I and II are offered for the students who have not studied Tamil Language in their schools and college.

Advanced Tamil Course - I and II are offered for those who have studied Tamil Language in their schools but have opted for other languages under Part - I.

DISCIPLINE SPECIFIC ELECTIVES

Semester	Course Code	Course Title
V	23UIF5DE1A	Human Resource Management
	23UIF5DE1B	Logistics Management
VI	23UIF6DE2A	Supply Chain Management
	23UIF6DE2B	Retail Marketing
	23UIF6DE3A	Investment Management
	23UIF6DE3B	Financial Market

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UIF1CC1	Core - I	5	5	25	75	100
Course Title		FINANCIAL ACCOUNTING					

SYLLABUS

Unit	Contents	Hours
I	Final accounts of Sole Trader: Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustment Entries Rectification of Errors: Types of Errors - *Suspense Account*	15
II	Bank Reconciliation Statement: Causes for difference between cash book and pass book – Methods of preparation of BRS Depreciation Accounting: Methods of Calculating depreciation – straight line method, written down value method, annuity method, sinking fund method, insurance policy method	15
III	Single Entry System – Meaning - Definition - * Salient Features *- Disadvantages - Ascertainment of Profit or Loss - Statement of Affairs Method - Conversion Method. Self-Balancing Ledgers - Meaning - Types of Ledgers - Procedure of Self-Balancing – Adjustment Accounts - * Advantages of Self-Balancing System *. Computerized Accounting Environment: Introduction to Computerized Accounting - Manual Accounting Vs Computerized Accounting System - * Accounting Softwares * - Advantages.	15
IV	Accounting Standards: Concept – *Benefits* – List of Accounting Standards in India - International Financial Reporting Standards - Distinction between Indian and International Accounting Standards – Introduction to Convergence of Indian AS with IFRS (Global Standards) Non-Trading Concerns: Types – Accounting Treatment - Receipts and Payment Account – Income and Expenditure Account – Balance Sheet	15
V	Hire Purchase System: – Definition – Main Features - *Distinction between Hire Purchase and Instalment Purchase Systems* - Accounting treatment for Hire Purchase System - Calculation of Interest – Default and Repossession. Instalment of Purchase System: – Meaning – Accounting treatment – Book of Buyer – Books of Vendor.	15
VI	Current Trends (For CIA only) Social Accounting: Meaning - Need - Objectives - Limitation - Social Accounting Vs Conventional Accounting	

..... **Self - Study (Marks: Theory 25% and Problems 75%)**

Text Book(s):

1. Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monika, [Advanced Accountancy Principles of Accounting Vol-I, Kalyani Publishers](#), 21st Edition, 2022

Reference Book(s):

1. [Gupta R.L.](#), [Radhaswamy M.](#), Advanced Accountancy, Volume I, Sultan Chand & Sons, 13th Edition, 2018
2. T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Chennai, 6th Edition, 2018.
3. R.S.N.Pillai, Bagavathi & S. Uma- Fundamentals of Advanced Accounting Vol. 1, S. Chand & Company Ltd, New Delhi, 3rd Edition, 2013

Web Resource(s):

1. <https://www.investopedia.com/terms/a/accounting-cycle.asp>
2. <https://unacademy.com/content/ca-foundation/study-material/accountancy/final-accounts-of-sole-proprietors/>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
4. https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/features-of-computerized-accounting-environment/#Suggested_Videos
5. http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000006CO/P000388/M014106/ET/1456914261Com_P4_M29etext.pdf

Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire the basic accountancy knowledge in classifying the business transactions and record them in the accounting books	K1
CO2	Get equipped with the accounting process and prepare the final accounts of trading and non-trading concerns in accordance with Indian Accounting Standards	K2
CO3	Demonstrate an understanding on the circumstances giving rise to problems during the preparation of financial statements	K3
CO4	Acquire conceptual knowledge and skill of recording financial transactions and preparation of reports in computerized accounting environment	K4
CO5	Construct the Financial accounting reports which could be used to analyze the problems and opportunities in real life situations and solve them while dealing with financial accounting	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	3	2	2	2	3	2.4
CO2	3	3	3	3	3	3	3	2	3	3	2.9
CO3	3	3	3	3	2	2	2	3	2	3	2.6
CO4	3	3	2	2	2	3	2	3	2	3	2.5
CO5	2	3	3	2	1	3	2	2	3	3	2.4
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. M. Habeebur Rahman

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UIF1CC2	Core – II	3	3	25	75	100
Course Title		BUSINESS ORGANISATION & MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Business: Meaning, Objectives, Features, Classification, Functional Areas – *Location and Layout of a Business: Meaning and Influential Factors* – Social Responsibility of Business: Concept, Criteria and Measures. Design Thinking: Meaning and Phases.	9
II	Forms of Business Organisation: Meaning, Features, Merits and Demerits of Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Multinational Corporations – *Government-Business Interface, Rationale and Forms of Public Enterprises* .	9
III	Management: Meaning, Features, *Levels, Functions, Principles and Importance* -Contributions to Management Thought: Henry Fayol, F. W Taylor, Elton Mayo and Peter Drucker -Planning: Meaning, Process and Importance. Employee Engagement: Meaning, Elements and Importance In Business.	9
IV	Decision-making: Meaning, Importance, Factors and Process –Organising: Meaning, Nature and Importance, Principles – Span of Control: Meaning and Factors – Departmentation: Meaning, Bases – Authority and Responsibility – *Delegation: Meaning, Types and Process, Centralisation Vs Decentralisation* .	9
V	Directing: Meaning and Significance –Leadership: Concept and Styles - *Qualities of a Leader – Motivation: Concept and Importance* , Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two-Factor Theory - Co-ordination and Control: Concept, Process and Techniques.	9
VI	Current Trends (For CIA only): Business Process Reengineering –Meaning, Phases and Components.	

***.....* Self - Study**

Text Book(s):
1. Gupta C.B., “Business Organisation & Management”, Sultan Chand & Sons, New Delhi, 2022. 2. Bhushan Y.K., “Fundamentals of Business Organisation”, Sultan Chand & Sons, New Delhi, 2016.
Reference Book(s):
1. Pravin Durai, “Principles of Management”, Pearson India Education Pvt Ltd, New Delhi, 2015. 2. Tulsian P.C. & Vishal Pandey, “Business Organisation and Management”, Pearson Education, New Delhi, 2009. 3. Prasad L.M., “Principles & Practice of Management”, Sultan Chand & Sons (P) Ltd, New Delhi, 2019.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Recognizethedifferentorganizationandmanagementconceptsofbusiness prevailing in the society	K1
CO2	Discoverthedifferentformsofbusinessorganizationsoperatingintheenvironment and the relevant suitability.	K2
CO3	Develop the basic skill and ability to lead and manage a business	K3
CO4	Evaluate effective business management strategies for an Organisation	K4
CO5	Choose to become successful leader managers	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	3	2	3	2	1	3	3	2	3	1	2.3
CO2	2	2	3	2	1	3	3	2	3	2	2.3
CO3	3	2	3	2		3	3	2	2	1	2.1
CO4	3	3	3	2		3	3	2	2	2	2.3
CO5	1	3	3	1	1	3	3	2	2	1	2.0
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. A. MEHATHAB SHERIFF

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UIF1AC1	ALLIED - I	4	3	25	75	100
Course Title		FINANCIAL STATEMENT ANALYSIS					

SYLLABUS		
Unit	Contents	Hours
I	What is Financial Reporting - Why Financial Reporting - What are Financial Statements - Need for Analysis of Financial Statements - *What are Financial Statement Notes and supplementary Information including disclosures of accounting policies, methods and estimates*.	12
II	Basic Financial Statement Analysis - Common-Size Financial Statement Analysis (Vertical Analysis) - Horizontal Financial Statement Analysis	12
III	Financial Ratios - Liquidity Ratios - Solvency Ratios - Operating Leverage and Financial Leverage and Efficiency Ratios - Comprehensive idea of each of these ratios, their computation and importance	12
IV	Profitability Analysis - Profitability based on Use of Assets, Market Value Ratios, EPS, Yield Ratios and Shareholder Returns - Limitations of Ratio Analysis - Sources of Financial Information and their use in evaluating a company's strength – Closer look on ROA and ROE - *Considerations when measuring income*	12
V	Sales and Revenues - Important Considerations - Foreign Exchange Fluctuations - Inflation and its effect on Financial Ratios - * Accounting Profits vs Economic Profits*	12

***.....* Self - Study (Marks : Theory 30% and Problems 70%)**

Text Book(s):
1) Financial Statement Analysis by K.R. Subramanyam ; McGraw Hill 2) Financial Reporting and Financial Statement Analysis by Dr. Jayanta Ghosh ; Tee Dee Publications
Reference Book(s):
1) Analysis of Financial Statements by CA Bharat Tulsian and CA Tushar Tulsian ; Tcom Prints
Web Resource(s):
https://www.studocu.com/in/document/indian-school-of-business-management-and-administration/mba/a-project-report-o1-a-financial-analysis-of-asian-paint/24990176 https://www.academia.edu/35713684/PROJECT_REPORT_ON_FINANCIAL_ANALYSIS_OF_ICICI_Bank https://www.investopedia.com/articles/basics/06/financialreporting.asp

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the roles of Financial Reporting, Financial Statements, Financial Statement Notes and Supplementary Information including disclosures of accounting policies	K1
CO2	Perform basic financial statement analysis including able to differentiate between Vertical Analysis and Horizontal Analysis	K2
CO3	Compute all financial ratios including all Liquidity Ratios, Solvency Ratios, Operating and Financial Leverage including all Efficiency Ratios ; In addition will also be able to deduce what these ratios reveal about the financial position of the company	K3
CO4	Analyse the profitability of the organization including computation of ratios that include Profitability based on use of assets, market value ratios, EPS, Yield and Shareholder Return ratios ; Understand the overall limitations of Ratio Analysis	K4
CO5	Understand and analyse special issues affecting Analysis of Financial Statements including impact of Foreign exchange fluctuations, Inflation and its effect on Ratios	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	1	3	2	3	3	3	2	2.5
CO2	3	3	2	2	3	3	2	2	2	3	2.5
CO3	2	3	3	2	3	3	2	3	3	3	2.7
CO4	2	3	2	3	2	3	3	3	2	2	2.5
CO5	2	3	3	3	3	2	3	3	2	2	2.6
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. S. Gopi

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UIF1AC2	ALLIED - II	4	3	25	75	100
Course Title ESSENTIALS OF STRATEGIC FINANCIAL MANAGEMENT							
SYLLABUS							
Unit	Contents						Hours
I	Strategic Financial Management: Meaning – Definition – Characteristic – Scope – *Importance*. Risk and Return: Types of Risks - Return - The Relationship Between Risk and Return. Capital Asset Pricing Model: Beta – Expected Return for the Market Portfolio – CAPM – Security Market Line (SML) (Theory & Simple Problems)						12
II	Introduction to Long-Term Financial Management: Equity Financing: Common Stock - Par Value of Shares - Preferred Stock - Possible Characteristics of Preferred Shares -Dividends on Preferred Stock. Debt Financing (Bonds) : The Bond Instrument - Bonds and Rating Agencies - Relationship Among Inflation, Interest Rates, and Prices of Financial Instruments (Theory Only)						12
III	Capital Structure: Meaning – Features of an Ideal Capital Structure - Determining the Capital Structure. (Theory Only) Cost of Capital: Meaning – Components -Importance of Cost of Capital -Types of Cost of Capital: Cost of Debt – Cost of Preference Shares – Cost of Equity – Cost of Retained Earnings – Weighted Average Cost of Capital (Theory & Problems)						12
IV	Capital Budgeting: Definition – *Features* – Objectives – Evaluation of Capital Budgeting Proposal. Non-Discounting Methods: Payback Period – Average Rate of Return. Discounted Cash Flow: Net Present Value Method – IRR – Profitability Index Method. (Theory and Problems) Dividend Policy and Treasury Stock: Dividends, Dividend Policy, and Stock Splits - Treasury Stock - Stock Rights, Warrants, and ADRs. (Theory Only)						12
V	Working Capital: Meaning – Types – *Factors determining of Working Capital Requirements* – Methods of Forecasting of Working Capital Requirements - The Operating Cycle and the Cash Cycle. ((Theory & Problems) Cash Management: Objectives - Cash Flow Forecasting. Inventory Management: Purpose of holding inventory – Risk and Cost of holding Inventory. (Theory Only)						12
VI	Current Trends (For CIA only) FDI: Benefits – Risks. MNCs: Impact of Multinationals on the Home Country - Impact of Multinationals on the Host Country - Foreign Currency Exchange Rate: The Effect of Appreciation and Depreciation of a Currency – Determinants of Exchange Rates- Digital Currency – Cryptocurrency (Theory Only)						

***.....* Self - Study (Theory 40 % & Problems 60 %)**

Text Book(s):
1. I. M Pandey, Financial Management, Pearson Publication, 12 th Edition , 2021 2. Prasanna Chandra ,Financial Management: Theory & Practice, Tata Mc Graw Hill , 11th Edition, 2022 3. Dr. S N Maheshwari, Financial Management Principles & Practice, Sultan Chand & Sons, 2019
Reference Book(s):
1. P C Tulsian, Bharat Tulsian& Tushar, Financial Management, S. Chand Publication , 2023 Edition 2. M. Y. Khan, P. K. Jain, Financial Management: Text, Problems and Cases, Tata Mc Graw Hill, 8th Edition, 2018 3. CMA Kalyani Karna, Strategic Financial Management , Corporate Plus Publication, 3 rd Edition , 2022
Web Resource(s):
1. https://www.icai.org/post.html?post_id=17885 2. https://icmai.in/upload/Students/Syllabus2016/Archive/Final/Paper-14.pdf 3. https://mastermindsindia.com/SFM%20SM.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	To Develop an insight into the field of Financial Management and implement them in practice to formulate solutions to the real world problems in finance	K1
CO2	Apply strategic financial management throughout its organizational operations, which involves designing elements that will maximize the firm's financial resources and use them efficiently	K2
CO3	Identify the possible strategies capable of maximizing the organization's market value and also, it ensures that the organization is following the plan efficiently to attain the desired short-term and long-term goals and maximize value for the shareholders	K3
CO4	Illustrate the concepts and theories of finance in a simple way that the students can grasp them very easily and be able to put them into practice	K4
CO5	Demonstrate comprehensive knowledge and understanding of the theories of exchange rates and their empirical relevance to identify and analyse mechanisms for managing risk in foreign exchange markets	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	3	2	1	2.6
CO2	2	3	3	3	2	3	2	3	3	3	2.7
CO3	3	3	3	3	1	3	3	3	2	3	2.7
CO4	3	2	3	2	3	3	2	2	3	2	2.5
CO5	2	2	3	3	3	3	3	3	3	1	2.6
Mean Overall Score											2.6
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. N. Mohamed Siddiq

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCN1AE1	AECC – I	2	2	-	100	100
Course Title		Value Education for Men					

SYLLABUS		
Unit	Contents	Hours
I	VALUES IN LIFE: Purpose and philosophy of life – Need for values –five fold moral culture. Values: truth, loyalty, integrity, humility, trustworthy, considerate, not being greedy, clean habits, punctuality, kindness, gratitude, patience, respect and character building.	6
II	PERSONAL WELLBEING: Social responsibility - taming a healthy mind and body – personal hygiene - Balanced diet – meditation – yoga - positive thinking – introspection - a passion for Nature- Win-win strategy.	6
III	ROLE OF MEN IN FAMILY: As a responsible student – committed employee - loyal husband - dedicated father – fatherhood- sacrificing human – considerate true friend.	6
IV	MAN A SOCIAL BEING: A friendly neighbour - living a life with definite motives – emotions and moral desire- uncompromising will power- puberty-secondary sexual characters- marriage: Purpose – marital life- Harmony with spouse- fidelity towards spouse.	6
V	PROFESSIONAL VALUES: More of a giver than a taker - being compassionate – patriotism - respecting culture - dependence on God – avoiding worry-professional ethics.	6

Hours of Teaching: 5 Hours and Hours of Activity: 25 Hours

Textbook(s):
1. Value Education for health, Happiness and harmony, the world community service centre, Vethathri Publications
2. N. Venkataiah, Value Education, APH Publishing Corporation, New Delhi, 1998
3. K.R. Lakshminarayanan and M. Umamageshwari, Value Education, Nalnilam Publication, Chennai.
Web References:
1. https://www.slideshare.net/humandakakayilongranger/values-education-35866000
2. https://www.ananda.org/blog/5-secrets-to-a-harmonious-marriage/
3. https://www.un.org/esa/socdev/family/docs/men-in-families

Activity:

- Assignment on Values (not less than 20 Pages)
- Multiple Choice Questions and Quiz
- Elocution - (Manners and good Habits for 3 to 5 minutes)
- Field Visit
- Debating - Current issues
- Essay writing: Proper use of e-gadgets, Ethics, Cyber ethics, Social media, etc.,
- Case Study / Album Making / Poster Presentation / Documentary- Celebrating National Days, Drug abuse & illicit trafficking, Independence Day, Secularism, Teachers Day, National Youth Awakening Day, Father's Day / Mother's Day and etc.,

EVALUATION COMPONENT: TOTAL: 100 MARKS**Component I:**

Documentary (or) Poster Presentation (or) Elocution - 25 marks

Component II:

Quiz (or) Multiple choice questions Test - 25 marks

Component III:

Album Making (or) Case Study on a topic (or) Field visit - 25 marks

Component IV:

Assignment (or) Essay Writing (or) Debating - 25 marks

Course Coordinator: Dr. M. Purushothaman

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UIF2CC3	Core - III	5	5	25	75	100
Course Title		ADVANCED STRATEGIC FINANCIAL MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Corporate Finance - Long term Financial Management - Shares, Debentures and Term Loans, Asset based Financing including Lease, Hire Purchase and Project Financing	15
II	Working Capital Management - Operating and Cash Conversion Cycle – Permanent and Variable Working Capital - Credit Management - Inventory Management - Cash Management – Working Capital Financing	15
III	Decision Analysis - CVP Analysis - Cost Behavior - Contribution Margin - Multiple Products CVP - Risk and Uncertainty - Relevant Costs, Sunk Costs, Opportunity Costs - Various Pricing methods including Pricing Strategy and Product Life Cycle	15
IV	Risk Management - Enterprise Risk and the types - Enterprise Risk Management - Risk Assessment Tools - Use of Probabilities - Risk Mitigation Strategies and Management of Risks	15
V	Investment Decisions - Capital Budgeting Process - Cash Flows and Profits in Capital Budgeting Process - NPV and IRR computations - Capital Investment Analysis Methods - NPV and IRR methods with uneven Cash Flows - Payback method - Risk analysis in Capital Budgeting	15

***.....* Self - Study (Marks : Theory 30% and Problems 70%)**

Text Book(s):
1) Financial Management by I.M. Pandey ; Pearson 12 th Edition 2) Financial Management – Theory & Practice by Prasanna Chandra ; McGraw Hill
Reference Book(s):
1) Strategic Financial Management for CA Final by CA G. Sekar& CA B. Saravana Prasath
Web Resource(s):
https://www.acssonaicollege.com/wp-content/uploads/2022/01/Ambade-Shubham-Arun.pdf https://www.slideshare.net/NirbhayKumar57/project-report-on-financial-analysis-by-nirbhay-kumar-mba-3rd-semmbubhagalpur https://www.investopedia.com/terms/s/strategic-financial-management.asp

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Clearly understand and apply the principles of Corporate Finance mainly with reference to Long term Financing options that include Shares, Debentures, Term Loans and Asset based Financing like Lease, Hire Purchase and Project Financing ;	K1
CO2	Apply the principles of Working Capital Management including the Operating and Cash Conversion Cycle and various components of WC Management that includes Credit, Inventory and Cash Management ;	K2
CO3	Practically apply and compute various types of costs that are relevant in making decisions including Cost Volume Profit Analysis and costs like Relevant Costs, Opportunity Costs and Sunk Costs ; he will also be able to apply the principles of pricing strategy and design the product life cycle ;	K3
CO4	Understand and apply principles of Risk Management more specifically Enterprise Risk Management and Risk Assessment Tools with various risk management strategies and management of risk ;	K4
CO5	Understand and take effective Investment decisions which would include the Capital Budgeting Process, computation of NPV and IRR that would include circumstances where the cash flows are uneven along with the related risk analysis in Capital Budgeting ;	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	1	3	2	3	3	3	2	2.5
CO2	3	3	2	2	3	3	2	2	2	3	2.5
CO3	2	3	3	2	3	3	2	3	3	3	2.7
CO4	2	3	2	3	2	3	3	3	2	2	2.5
CO5	2	3	3	3	3	2	3	3	2	2	2.6
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. Y. Razeeth Khan

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UIF2CC4	CORE - IV	4	4	25	75	100
Course Title		BUSINESS ECONOMICS					

SYLLABUS		
Unit	Contents	Hours
I	Economics: Definitions- Scope- Divisions- Importance- Micro and Macro Economics- Business Economics- Definition- Application of Economic Theory to Business Practice- Application of Economic Concepts in Business- *Economic Systems in India* .	12
II	Utility Analysis: Total Utility - Marginal Utility - Law of Diminishing Marginal Utility- Assumptions- Exceptions- *Importance* - Indifference Curve Analysis- Assumptions- Characteristics.	12
III	Demand Analysis: Meaning of Demand- Demand Schedules and Demand Curves- Law of Demand- Demand Determinants- Types of Demand- Exceptions to the Law of Demand- Elasticity of Demand- Price Elasticity of Demand- *Measurement of Elasticity of Demand* - Factors Influencing Elasticity of Demand.	12
IV	Production and Supply Function: Meaning of Production- Factors of Production- Production Function- Meaning- Assumptions- Law of Returns- Stages of Law of Returns- Law of Returns to Scale- Phases of Returns to Scale- Meaning of Supply- Law of Supply- Determinants of Supply-Elasticity of Supply and its Measurement- *Factors Affecting Elasticity of Supply* .	12
V	Market Structure and Price Determination: Perfect Competition- Features- Price Determination – Monopoly- Features – Kinds-Price Determination- Discriminating Monopoly- Price Determination-Monopolistic Competition- Features- Price Determination-Oligopoly –Classification – Characteristics- Price Determination.	12
VI	Current Trends (For CIA only) Public Finance: Definition and Meaning- Sources of Public Revenue- Features- Role- Econometrics- Definition and Meaning- Features- Types.	

*.....*Self - Study

Text Book:
1. Dr. S. Sankaran, Business Economics, Margham Publications, Chennai, 2017.
Reference Books:
1. Business Economics by K.P.M. Sundharam& E.N. Sundharam, Sultan Chand & Sons, New Delhi, 2017.
2. Business Economics by H L Ahuja, Sultan Chand & Sons, New Delhi, 2017.
3. Dr. T. Aryamala, Essentials of Business Economics, Vijay Nicole Imprints Private Limited, Chennai, 2022.
Web Resources:
1. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
2. https://www.toppr.com/guides/business-economics/theory-of-consumer-behavior/marginal-utility-analysis/
3. https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/
4. https://www.yourarticlelibrary.com/economics/production-function-law-of-variable-proportions-and-law-of-returns-to-scale/28602
5. https://www.daimsr.in/pdf/elearning/sem1/Part_2.pdf
6. https://www.civildaily.com/taxation-in-india-classification-types-direct-tax-indirect-tax/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Write various economic theories, concepts and their contribution to business	K1
CO2	Illustrate the Law of Diminishing Marginal Utility and Indifference Curve Analysis	K2
CO3	Interpret the law of demand and Elasticity of Demand	K3
CO4	Analyse the Production Function, Law of Returns to Scale and law of supply to maximize profit and scales of the firm	K4
CO5	Compare the market structure and price determination under various market situations	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	3	1	2.4
CO2	3	2	1	2	1	2	2	2	3	2	2.0
CO3	3	3	2	3	2	2	2	1	2	1	2.1
CO4	3	2	3	2	3	1	1	2	2	3	2.2
CO5	2	1	2	3	2	2	2	2	2	3	2.1
Mean Overall Score											2.16
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. S.GOPI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UIF2AC3	Allied - III	4	3	25	75	100
Course Title		BUSINESS STATISTICS WITH R					

SYLLABUS		
Unit	Contents	Hours
I	Statistics: Introduction -Statistical methods- Limitations of Statistics-Misuses - Measures of Averages: Mean- *Weighted Arithmetic Mean*, Combined Mean, Geometric Mean, Harmonic Mean, Median, Quartile and Mode.	12
II	Measures of Dispersion: Range-Quartile Deviation-Mean Deviation-Relative Measure- Standard Deviation-*Relative Measure*	12
III	Correlation: Numerical Value of the Correlation Coefficient- Rank Correlation- Regression	12
IV	Time Series: Measurement of Trend: Graphic Method- Semi Average Method- Moving Average Method. Measures of Seasonal variation: Method of Averages-Moving Average Method- *Ratio to Moving Average*- ratio to trend.	12
V	Index Numbers: Simple Aggregate Index- Weighted Aggregate Index- Laspeyre's Index Passche's Index- *Fisher's Ideal Price Index*.	12

***.....* Self - Study**

Text Book(s):
1.P.R. Vital, Business Mathematics and Statistics, Margham Publications, Chennai, Reprint 2010 Unit I: Chapter 1, Chapter 5 (Part Two Business Statistics) Unit II: Chapter 6 (Part Two Business Statistics) Unit III: Chapter 8 & Chapter 9 (Part Two Business Statistics) Unit IV: Chapter 12 (Part Two Business Statistics) Unit V: Chapter 13 (Part Two Business Statistics)
Reference Book(s):
1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons Publishers, New Delhi, 2004 2. V.K.Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers, New Delhi, 2007
Web Resource(s):
https://nptel.ac.in/courses/111/104/111104120/ Prof Shalabh, Department of Mathematics, IIT Kanpur Lecture 14 Arithmetic mean Lecture 15 Median Lecture 16 Quartiles Lecture 17 Mode and Geometric mean Lecture 20 Mean and standard deviation Lecture 21 coefficient of variation https://www.youtube.com/watch?v=zlZaOnBbpUg (1 lesson by Prof. Arunkanda, Department of Mechanical Engineering, IIT ,Delhi) Lecture 35 - Analysis of Time Series https://www.youtube.com/watch?v=JT9o8b43Gk0 Index numbers

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Remember the basics about statistics	K1
CO2	Obtain the approximate solutions in Mathematical problems	K2
CO3	Analyze and evaluate the accuracy of common statistical methods	K3
CO4	Determine Index numbers	K4
CO5	Explain the statistical techniques in various types of topics	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	1	3	1	1	3	2	3	3	2	2.0
CO2	1	1	3	1	1	3	2	3	3	2	2.0
CO3	1	-	3	1	1	3	2	3	3	2	1.9
CO4	1	-	3	-	1	3	2	3	3	2	1.8
CO5	1	1	3	1	1	3	2	3	3	2	2.0
Mean Overall Score											1.9
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr.A.Prasanna

Semester	Course code	Course Category	Hours Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
II	23UIF2AC4	Allied - IV	3	3	25	75	100
Course Title		GLOBAL BUSINESS ENVIRONMENT					

Syllabus		
Unit	Contents	Hours
I	Introduction To Global Environment: Definition-Scope- *Features* -Types: Micro Environment – Macro Environment-Natural Environment: Components Of Natural Environment – Influence of internet on Global Business Environment.	9
II	Economic Environment in Developing and Developed Countries: Characteristics- *Five Year Planning* -Liberalization: Advantages – Disadvantages- Globalization: Impact of Globalization in India.	9
III	Environmental Analysis: Meaning – Process – Importance – Limitations – Environmental Techniques: SWOT Analysis – ETOP Analysis – QUEST Analysis – *NITI Aayog* .	9
IV	Social and cultural Environment in Developing and Developed Countries: Social Attitude – Joint Family System – Types of Social Organization. Culture Environment: Elements – *Characteristics*	9
V	Political Environment: Government and Business Relationship in India-Corporate Governance-Global Environment: *Determination of FDI* -Concept of MNC.	9

***.....* Self - Study**

Text Book(s):
1. Dr.V.C. Sinha Business Environment, SBPD Publishing House, Agra, 2022 2. Dr. Amit Kumar, Business Environment, Sahitya Bhavan Publication, Agra. 3. Dr.C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi, 2022.
Reference Book(s):
1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2022. 2. Dr. S. Sankaran, Business Environment, Margam Publications, Chennai 2022 3. Justin Paul, Business Environment: Tata McGraw-Hill Publishing, Co. Ltd. 2018.
Web Resources(s):
1. http://pestleanalysis.com/what-is-pestle-analysis/ 2. http://www.vedantu.com/commerce/economic-environment

Course Outcomes		
Upon Successful Completion of this Course, the Student will be able to		
Co No	CO Statement	Cognitive level (K-Level)
CO 1	Identify and evaluate the complexities of business environment and their impact on the business.	K1
CO 2	To have a critical study of liberalization, privatization and globalization.	K2
CO 3	Analyse the relationships between Government and business and understand the political, economic, legal and social policies of the country.	K3
CO 4	Analyse the environment of a business from the legal l & regulatory, macroeconomic, cultural, political, technological and natural perspectives.	K4
CO 5	Gain knowledge about the operation of different institutions in international business environment.	K5

Relationship Matrix:

Course Outcomes (COS)	Programme Outcomes (POs)					Programme specific outcomes (PSOs)					Mean Score of COS
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	2	3	3	3	3	2	1	2.6
CO 2	3	2	3	3	3	2	3	2	3	1	2.5
CO3	2	3	3	3	3	2	3	2	3	1	2.6
CO 4	3	3	3	2	2	3	2	3	2	1	2.4
CO 5	2	3	3	3	3	1	3	3	3	1	2.5
Mean Overall Score											2.54
Correlation											High

Mean overall score	Correlation
<1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr.G. HADI MOHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCN2SS	Soft Skills Development	2	2	-	100	100
Course Title		Soft Skills Development					

SYLLABUS		
Unit	Contents	Hours
I	Communication Skills: Verbal and Non - Verbal communication - The active vocabulary - Conversational Etiquette - KOPPACT syndrome	6
II	Emotional Skills: Emotional Intelligence - The five steps to Emotional Quotient - Self Awareness and Regulation - Empathy - Social Intelligence - stress management - coping with failures	6
III	Functional Skills: Using the tools of communicatory and emotional skills - Resume writing - Preparation of Curriculum Vitae - interview skills - Acing the interview - Group dynamics - Mock interviews and Group discussions	6
IV	Interpersonal Skills: Synergising relationships - SWOT analysis - SOAR analysis - The social skills - Time Management - Decision making - problem solving - prioritising and Implementation	6
V	Personality Skills: Leadership skills - Attributes and Attitudes - Social leader Vs The Boss - critical and creative thinking	6

Hours of Teaching : 5 hours and Hours of Activity: 25 hours

Textbook(s):
1. Social intelligence: The new science of human relationships - Daniel Goleman; 2006. 2. Body Language in the workplace - Allan and Barbara Pease; 2011. 3. Student's Hand Book: Skill Genie - Higher education department, Government of Andhra Pradesh.
Web References:
1. https://nptel.ac.in/courses/109105110

EVALUATION CRITERIA

Work Book (Each unit carries 10 marks)	-	50 Marks
Examination	-	50 Marks

1. Teacher who handles the subject will award 50 marks for work book based on the performance of the student.
2. On the day of examination the examiners (Internal & External) will jointly award the marks for the following categories:

- Self-Introduction - 20 Marks
- Resume - 10 Marks
- Mock Interview - 20 Marks

To assess the self-introduction, Examiners are advised to watch the video presentation submitted by the students. If they failed to submit the video presentation, the Examiners may direct the student to introduce himself orally and a maximum 10 marks only will be awarded.

Mock Interview Marks Distribution

(20-Marks)

Attitude (self interest, confidence etc.) (4 Marks)	Physical appearance including dress code (4 Marks)	Communication Skills (6 Marks)	Answering questions asked from the resume and work book (6 Marks)
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Course Coordinator:
Dr. M. Syed Ali Padusha

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UIF3CC5	Core - V	4	4	25	75	100
Course Title		ESSENTIALS OF MANAGERIAL ACCOUNTING					

SYLLABUS		
Unit	Contents	Hours
I	Managerial Accounting an Overview –Meaning, Nature ,Scope, Objectives and Functions - Merits and Demerits of Management Accounting – *Differences Between Management Accounting And Financial Accounting* - Various types of Costs - Direct and Indirect Costs - Manufacturing and Non-Manufacturing Costs – Product Costs and Period Costs - Variable and Fixed Costs.	12
II	Cost Management: Resource Planning – Cost Estimation – Cost Budget – Cost Control – Cost Management Tools -Budgeting -Time Tracking -Reporting -Analytics -Cost Drivers -Cost flows -Concepts of Variable Costing, Absorption Costing and Joint Product Costing - *Cost Control and Cost Reduction – Differences between Cost Control and Cost Reduction* .	12
III	Various Costing Systems - Job Order Costing - Process Costing – Activity Based Costing - Life Cycle Costing.	12
IV	Cost and Various measures - Flexible Budgets and Performance Analysis – Sales Revenue Variances – Direct Material and Labor Variances – Factory Overhead variances – *Management interpretation and analysis of variances*	12
V	Budgeting Concepts and Methodologies - *Budgeting Process* – Building Budget Standards – Flexible, Rolling, Activity Based, Zero Based and Project Budgeting.	12

***.....* Self – Study**

(Marks: Theory 30% and Problems 70%)

Text Book(s):
1) Management Accounting by Dr. K L Gupta ; Sahitya Bhawan Publications – Jan.22 Publication
2) Principles of Management Accounting by S N Maheshwari ; Sultan Chand & Bros.
Reference Book(s):
1) Management Accounting for CMA Inter by FCMA GovadaChalapathi Rao (GC Rao)
Web Resource(s):
https://www.investopedia.com/ask/answers/041415/what-are-different-types-costs-cost-accounting.asp
https://www.accountingtools.com/articles/life-cycle-costing.html
https://www.indeed.com/career-advice/career-development/types-of-costing

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the principles and concepts of Managerial Accounting, various types of costs that include Direct and Indirect Costs, Product and Period Costs, Variable and Fixed Costs and others	K1
CO2	Identify and apply the concept of Cost Drivers, differentiate between Variable costing and Absorption Costing and also compute Joint Product Costing and cost at the point of separation	K2
CO3	Practically apply and compute various types of costs under different types of costing systems like Job Order Costing, Process Costing, ABC and Life Cycle Costing	K3
CO4	Compute various types of variances that include Sales Revenue Variances, Direct Material Variances, Direct Labor Variances, Factory Overhead variances and also interpret the outcome of the variance analysis	K4
CO5	Understand various budgeting concepts and prepare various types of budgets like Flexible, Rolling, Activity based, Zero based and Project budgets by applying the appropriate budgeting process	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	1	3	2	3	3	3	2	2.5
CO2	3	3	2	2	3	3	2	2	2	3	2.5
CO3	2	3	3	2	3	3	2	3	3	3	2.7
CO4	2	3	2	3	2	3	3	3	2	2	2.5
CO5	2	3	3	3	3	2	3	3	2	2	2.6
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. S. RIZVAN AHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UIF3CC6	CORE - VI	3	3	25	75	100
Course Title		COMMERCIAL CORRESPONDENCE					

SYLLABUS		
Unit	Contents	Hours
I	Communication – Meaning – Importance – Objectives – Process – Types of Communication — *Characteristics of good Communication* - Barriers of Communication	9
II	Business Letters: Format - Enquires – offers – Quotations – Orders and their execution - *Complaints and adjustments* – Collection letters – Sales Letters.	9
III	Banking Correspondence – Insurance Correspondence – *Agency Correspondence* - Public relations letters.	9
IV	Secretarial Correspondence: Office memo, Notice – Agenda – Minutes – Resolutions – Circulars - Report Writing - Importance – *Types of Reports*	9
V	Application for position - Resume – Interview – Objectives and techniques of various types of interview – Public speech – Characteristics of good Speech - *Communication Etiquette*	9
VI	Current Trends (For CIA only) – Digital Communications – Role of Artificial Intelligence on Communication – Chat GPT* *.....* Self Study	

Text Book(s):

1. Rajendra Pal, Essentials of Communication, 13th Revised Edition, Sulthan Chand and Sons, New Delhi, 2022
2. R.S. Pillai & Bagavathi, Modern Commercial Correspondence, S.Chand & Co. Ltd, New Delhi, 2022
- 3 S.M. Rai & Urmila Rai, Business Communications, Himalaya Publishing House, New Delhi, 2022
4. Kapoor. A. N., Business Correspondence and Communication Skill, S.Chand & Co. Ltd, New Delhi, 2018

Reference Book(s):

1. Gupta. C.B., Business Communication, Sulthan chand and Sons, New Delhi 2020
2. Herta Murphy, Herbert Hildebrandt and Jane Thomos, Effective Business Communication, 7th edition, Mc graw Hill Education, Noida, 2017

Web Resource(s):

1. https://swayam.gov.in/nd2_imbl9_mg14/preview
2. <https://onlinebooks.library.upenn.edu>
3. <https://open.umn.edu/opentextbooks/textboo>
4. <https://openai.com/blog/chatgpt>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the importance of Business Correspondence	K1
CO2	Understand the communication skill and exchange of ideas through business letters	K2
CO3	Apply the various methods of internal and external communications	K3
CO4	Analyze the emergence for reports writing in order to express the knowledge with digitalised channels.	K4
CO5	Access the effective response to Company Secretarial Correspondence	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	2	2	1	2.4
CO2	3	3	2	2	1	3	3	3	2	2	2.4
CO3	3	3	3	2	2	3	2	2	2	1	2.3
CO4	3	3	3	2	2	3	3	2	2	1	2.4
CO5	3	3	3	3	2	2	2	2	2	2	2.4
Mean Overall Score											2.38
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: DR. Y. MOYDHEEN SHA

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UIF3AC5	ALLIED – V	3	3	25	75	100
Course Title		PRINCIPLES OF INSURANCE					

SYLLABUS		
Unit	Contents	Hours
I	Risk: Meaning and Definition– Types of Risks– Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques - Insurance: Meaning and Definition – Role of Insurance in Economy - *Nature* – Classification of Insurance	9
II	Insurance Agent: Meaning and Definition - Procedure for becoming an agent- Pre-requisites for obtaining a license - Duration of license, cancelation of license - Revocation /Termination of agent appointment - *Code of conduct, unfair practices* .	9
III	Life Insurance: Meaning - Importance - Principles of Life Insurance - Life insurance products – Procedure for taking Life Insurance – *Methods of Premium Calculation* .	9
IV	General Insurance: Fire Insurance – Types – Procedures for taking Fire Insurance Policy - Marine Insurance – Types - Motor Insurance – *Burglary Insurance* – Health Insurance - Travel Insurance – Commercial Insurance.	9
V	Maturity Claims on Survival Benefits - Death Claims - Claim Concession Presumption of Death - Accident Benefit Options - Settlement Options - Valuation and Surplus – Reinsurance - Exchange Control Regulations - *Consumer Protection Act 2019* – Ombudsman - IRDAI Regulations.	9
VI	(For CIA Test Only) Recent trends in Insurance Industry: Emergence of Digital Insurance – Big Data – Uses - Predictive Analytics –IoT in Insurance Industry.	

***.....* Self Study**

Text Book(s):
1. Neeti Gupta, Abha Chopra – Principles of Insurance, Kalyani Publishers 2018 2.MN Mishra, SB Mishra- Insurance: Principles and Practice, S Chand Publishing; 22 nd edition, 2016 3.Dr. A. Murthy - Principles and Practice of Insurance, Margham Publications, 2013
Reference Book(s):
1. Dr. (Ku.) Shakti Prathaban, Dr. N.P. Dwivedi - Principles of Insurance, Himalaya Publishing House, Mumbai, 2017 2.Prof. D. Chennappa, Dr. V. Padmavathi - Principles of Insurance,Professional Books Publisher, Delhi, 2017 3. J Alfred Eke – The Elements of Insurance: A Guide to the Principles and Practice of Accident, Fire, Marine and Life Insurance, Palala Press, 2018
Web Resource(s):
1. https://byjus.com/commerce/types-of-insurance/ 2. https://edurev.in/studytube/Role-of-Insurance-in-Economic-Development-Insuranc/4abb6c86-60e3-496b-90e9-1dab80158539_t 3. https://enterslice.com/learning/duties-and-functions-of-insurance-agent-in-india/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Equip the knowledge and skills necessary to understand the basics of insurance and how to apply it in the real world.	K1
CO2	Understand how insurance is regulated, as well as the various regulations that are in place to protect individuals, businesses, and the public from insurance fraud and other unethical practices.	K2
CO3	Compute insurance premiums, explain the different types of insurance, and identify the various elements of an insurance policy.	K3
CO4	Analyse insurance claims, identify risks, and recommend policies to protect the interests of their clients.	K4
CO5	Evaluate the various types of insurance coverage available and how they can be used to provide protection for a variety of needs.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	2	3	3	2	2.7
CO2	3	3	2	3	3	3	3	3	3	2	2.8
CO3	3	3	3	3	2	3	2	3	2	2	2.6
CO4	2	3	3	3	2	3	2	2	2	3	2.5
CO5	3	3	2	3	2	3	3	3	2	3	2.7
Mean Overall Score											2.66
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. M.H.N. BADHUSHA

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UIF3AC6	Allied-VI	4	3	25	75	100
Course Title		INDIAN ECONOMY					

SYLLABUS		
Unit	Contents	Hours
I	Indian Economy: Meaning and Characteristics. Economic Development: Meaning and Factors - *India's Economic Resilience and Growth Drivers* - Unemployment and Poverty in India: Meaning, Causes and Measures taken by the Government. Highlights of PURA (Vision 2020) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGP)	12
II	Sectoral Composition of Indian Economy: Agricultural Sector: Agricultural Issues, Policies and Institutional Reforms -Terms of Trade between Agriculture and Industry. Industrial Sector: Industrial Policy - Public Sector Enterprises and their performance - *Privatisation and Disinvestment debate* . Highlights of Make in India 2.0 and Production Linked Incentive (PLI) schemes.	12
III	Policy Regimes: Economic Planning in India: Highlights of the Five Year Plans(FYPs) - *Planning Commission Vs. NITI Aayog - Sustainable Development Goals* - Indian Economic Policies: Monetary Policy, Fiscal Policy: Meaning, Types and Tools. Reforms for New India (SabkaSaath and SabkaVikaas).	12
IV	Infrastructure and National Income: Infrastructure: Types, Vision and Approaches of the Government to Infrastructure Development in India. National Income: Concepts - Methods of computation. Inflation and Deflation: Types - Causes - *Inflation and Interest rates - Repo Rate* - Highlights of PM Gati Shakti.	12
V	External Sectors in India: India's Foreign Trade: Volume, Composition and Direction - *Balance of Trade (BOT) Vs Balance of Payment (BOP)* - New Exchange Rate Regime: Partial and full Convertibility, Capital Account Convertibility - Bilateral and Multilateral Trade Agreements and Associations - Highlights of Export Credit Guarantee Corporation (ECGC) Scheme.	12
VI	Current Trends (For CIA only) – Recent Policies: Ayushman Bharat–Health and Wellness Centres (AB-HWCs), Pradhan MantriKaushalVikasYojana (PMKVY)	

***.....* Self Study**

Text Book(s):
1. Dr.S. Sankaran – Indian Economy, Margham Publication, 2019. 2.IC Dhingra, Indian Economy, Sultan Chand & Sons, 2014. 3.Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company,2018.
Reference Book(s):
1. A N Agarwal and Agarwal MK, Indian Economy, New Age International Publishers, New Delhi, 2020. 2.Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles 3.Sankar Ganesh Karuppiiah, Indian economy, Key concepts, 5th edition 2017.
Web Resource(s):
1. http://www.yourarticlelibrary.com/economics/indian-economy/poverty-in-india-concept-measures-and-magnitude-of-poverty-in-india/39202 2. https://niti.gov.in/content/objectives 3. https://www.toppr.com/guides/business-economics-cs/overview-of-indian-economy/basic-characteristics-of-the-indian-economy/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand and useful for increasing the general awareness of students on issues affecting the Indian Economy	K1
CO2	helps in developing understanding of the students related to different sectors of Indian Economy	K2
CO3	Comprehension of the planning and impact of New Economic Reforms on the Indian Economy	K3
CO4	understand about role of infrastructure and methods of computation of national income.	K4
CO5	Analyse and Appraise the Trends in India's Foreign trade and balance of payments	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	3	3	2	3	1	2.3
CO2	2	2	3	2	1	3	3	2	3	2	2.3
CO3	3	2	3	2	-	3	3	2	2	1	2.1
CO4	3	3	2	2	1	3	3	2	2	2	2.3
CO5	1	3	3	1	1	3	3	2	2	1	2.0
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. K. INDUMATHI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UIF3GE1	GENERIC ELECTIVE - I	2	2	-	100	100
Course Title		PRINCIPLES OF MARKETING					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Marketing: Market – Meaning and Definition – Classification– Marketing – Definition – Features– Functions – *Modern Marketing Concept* .	6
II	Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – New Product Planning and Development – Product Life Cycle (PLC) – New Product Development Strategy – *Reasons for Failure of a New Product* .	6
III	Pricing: Objectives – *Pricing Policy* – Factors Influencing Pricing – Methods of Pricing.	6
IV	Promotion: Meaning and Objectives – Promotional Strategy – Personal Selling – Advertisement – Channels of Distribution - *Importance* - Types of Distribution Channels - Influencing Factors– Functions	6
V	Recent Trends in Marketing: Telemarketing – E-Marketing – Digital Marketing – Need and Importance – *Social Media* – Green Marketing.	6

***.....* Self Study**

Text Book(s):
1. .R.S.N. Pillai&Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi,2018
Reference Book(s):
1. Dr. N. Rajan Nair; Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017. 2.Philip Kotler; Garry Armstrong – Principles of Marketing, Pearson Education, 12 th Edition, 2007.
Web Resource(s):
1. http://repository.uaeh.edu.mx/LECT170 2. https://swayam.gov.in/nd2_imb19_mg11/preview 3. https://business.adobe.com/blog/the-latest/top-10-marketing-trends-2022

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	understand the various types of market and the terminologies and concept of modern marketing	K1
CO2	acquire knowledge about marketing mix and its components of the	K2
CO3	develop conceptual knowledge and skill in creating a market for a successful product	K3
CO4	identify the barriers at various elements of the marketing mix and to devise suitable strategies to overcome them	K4
CO5	evaluate the influence of Information Technology and estimate the future trends	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	3	2	3	1	2.4
CO2	3	2	3	3	3	2	2	3	3	3	2.7
CO3	2	3	2	2	2	2	3	2	3	2	2.3
CO4	3	2	2	2	3	3	2	3	3	2	2.5
CO5	3	3	3	3	3	2	2	3	3	2	2.7
Mean Overall Score											2.52
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. S. Mohamed Mohideen

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCN3AE2	AECC - II	2	2	-	100	100
Course Title		Environmental Studies					

Unit	Contents	Hours
I	The multidisciplinary nature of environmental studies Definition, scope, importance, awareness and its consequences on the planet.	6
II	Ecosystems: Definition, structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)	6
III	Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating of earth and circulation of air; air mass formation and precipitation. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. renewable energy resources significance of wind, solar, hydal, tidal, waves, ocean thermal energy and geothermal energy.	6
IV	Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns biodiversity hot spots. mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: <i>In situ</i> and <i>Ex situ</i> conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	6
V	Environmental Pollution & Conservation: Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution Waste to wealth - Energy from waste, value added products from waste, fly ash utilization and disposal of garbage, solid waste management in urban and rural areas, Swachh Bharat Abhiyan, recent advances in solid waste management, modern techniques in rain water harvesting and utilization.	6

Text books:
1. Asthana DK and Meera A, Environmental studies, 2 nd Edition, Chand and Company Pvt Ltd, New Delhi, India, 2012.
2. Arumugam N and Kumaresan V, Environmental studies, 4 th Edition, Saras Publication, Nagercoil, Tamil Nadu, India, 2014.
Activity – I:
1. Assignments – Titles on Environmental awareness to be identified by teachers from the following (scripts not less than 20 pages)
2. Elocution – (Speech on “Environment beauty is the fundamental duty” of citizen of the country for 3 to 5 minutes)
3. Environment issues – TV, Newspaper, Radio and Medias messages – Discussion π Case Studies/Field Visit/Highlighting Day today environmental issues seen or heard
4. Debating/Report Submission – Regarding environment issues in the study period Activity II
5. Environmental awareness through charts, displays, models and video documentation.

Celebrating Nationally Important Environmental Days

- National Science Day – 28th February
- World wild life Day – 3rd March
- International forest Day – 21st March
- World Water Day – 22nd March
- World Meteorological Day – 23rd March
- World Health Day – 7th April
- World Heritage Day – 18th April
- Earth / Planet Day – 22nd April
- Plants Day – 26th May
- Environment Day – 5th June Activity III Discipline specific activities

EVALUATION COMPONENT:

Component I: (25 Marks) Document (or) Poster presentation or Elocution

Component II: (25 Marks) Album making (or) case study on a topic (or) field visit

Component III: (25 Marks) Essay writing (or) Assignment submission

Component IV: (25 Marks) Quiz (or) multiple choice question test

Course Outcomes

Course Outcomes: Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-level)
CO1	To understand the multi-disciplinary nature of environmental studies and its importance	K1
CO2	To obtain knowledge on different types of ecosystem	K2
CO3	To acquire knowledge on Renewable and non-renewable resources, energy conservation	K3
CO4	To understand biodiversity conservation	K4
CO5	To analysis impact of pollution and conversion waste to products	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	02	02	02	02	02	03	03	03	03	03	2.5
CO2	02	03	03	02	03	03	03	03	03	03	2.8
CO3	02	03	03	03	03	03	03	03	03	03	2.9
CO4	02	02	03	03	03	03	03	03	03	03	2.8
CO5	02	03	03	03	03	03	03	02	03	03	2.8
Mean Overall Score											2.7
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. B. Balaguru

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UIF4CC7	Core - VII	4	4	25	75	100
Course Title							
ADVANCED MANAGERIAL ACCOUNTING							

SYLLABUS		
Unit	Contents	Hours
I	Overview of Financial Statements – Statement of Changes in Equity – Balance Sheet – Statement of Cash flows – Financial Statement Articulation	09
II	Recognition, Measurement, Valuation and Disclosure of various Current Assets like Receivables, Inventory, Investments in other entities and Long term assets ; Recognition, Measurement, Valuation and Disclosure of various Current Liabilities and Accounting of Lease Transactions	12
III	Cost Drivers and Cost Flows - Variable Costing vs Absorption Costing – Advanced problems in Job Order Costing, Activity Based Costing and Life Cycle Costing – Business Process Improvement concept - Creating and Capturing Value including Management of Quality	12
IV	Advanced concepts of Variance Analysis - Concept of Responsibility Centers and Reporting Segments – Business units and Performance Evaluation – Concept of Transfer Pricing – Evaluating Product and Customer Profitability	12
V	Decision Making key concepts - Identifying relevant costs and benefits – Total Cost and Differential Cost approaches – Adding or Dropping of Product lines – Make or buy decisions – Special Order decisions – Volume Trade Off decisions	15

***.....* Self Study (Marks : Theory 30% and Problems 70%)**

Text Book(s):
1) Principles of Management Accounting by S N Maheshwari ; Sultan Chand & Bros. 2) Management Accounting Theory, Problems and Solutions by CMA M.N. Arora and Priyanka Katyal ; Himalaya Publishing House – 2020 Edition
Reference Book(s):
1) Managerial Accounting by Ray H Garrison, Eric W Noreen & Peter C Brewer - Indian Edition
Web Resource(s):
https://www.accountingtools.com/articles/what-are-the-alternative-product-costing-methods.html https://www.slideshare.net/tariqalbasha3/cma-part-1-section-c-responsibility-centers-and-reporting-segments https://www.ifrs.org/issued-standards/list-of-standards/ias-39-financial-instruments-recognition-and-measurement/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Have a clear overview of Financial Statements and the Income Statement along with the Statement of Changes in Equity and the Balance Sheet. In addition they will also have a clear overview of Statement Of Cash flows and Financial Statement articulation ;	K1
CO2	Clearly recognize, measure, value and disclose Assets that include Receivables, Inventory, Investments. In other entities and Long term Assets besides General Liabilities and Lease transactions ;	K2
CO3	Understand advanced concepts of Variable Costing and Absorption Costing including the ability to compute costs in advanced principles of Job Order Costing, Activity Based Costing and Life Cycle Costing ;	K3
CO4	Understand advanced concepts of variance analysis including the concepts of Responsibility Centers and Reporting segments, concept of Transfer Pricing and Evaluation of Product and Customer Profitability ;	K4
CO5	Understand key concepts in Decision Making in an organization that would include Adding or Dropping a Product line or other segments, Make or Buy decisions, Special order and Volume Trade Off decisions ;	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO2	PSO 3	PSO4	PSO5	
CO1	2	3	3	1	3	2	3	3	3	2	2.5
CO2	3	3	2	2	3	3	2	2	2	3	2.5
CO3	2	3	3	2	3	3	2	3	3	3	2.7
CO4	2	3	2	3	2	3	3	3	2	2	2.5
CO5	2	3	3	3	3	2	3	3	2	2	2.6
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. S. GOPI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UIF4CC8P	CORE - VIII	4	4	20	80	100
Course Title		TALLY PRIME - PRACTICAL					

SYLLABUS	
Practical	Contents
1.	Creating a New Company
2.	Groups Creation – Single and Multiple groups
3.	Ledgers Creations – Single and Multiple ledgers
4.	Accounting Vouchers Creations – Single Entry Mode
5.	Accounting Vouchers Creations – Double Entry Mode
6.	Creation of Stock groups, stock items, Unit measures and voucher entries.
7.	Godowns: Single & Multiple Godowns
8.	Inventory Voucher Creations
9.	Centres and Cost Categories
10.	Bank Reconciliation Statement
11.	Goods and Services Tax
12.	Display the reports and Print the Books of accounts.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire practical knowledge in accounting software (Tally Prime)	K1
CO2	Create a company and entering the accounting transactions in computerized format using tally software and also find out the financial results of the concern	K2
CO3	Interpret the financial statements as well as evaluation of stock	K3
CO4	Acquire the skill of financial decision making in a systemized manner	K4
CO5	Analyse the Accounting and inventory Reports to find out the Financial Position of the Organisation	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	2	2	2.4
CO2	3	3	3	2	2	3	3	2	3	2	2.6
CO3	3	3	2	3	2	2	2	2	3	2	2.4
CO4	2	2	2	3	2	2	2	2	2	3	2.2
CO5	3	2	2	2	3	3	2	2	2	3	2.4
Mean Overall Score											2.4
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. S. BASHEER AHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UIF4AC7	ALLIED - VII	4	3	25	75	100
Course Title							
BANKING AND FOREX MANAGEMENT							

SYLLABUS		
Unit	Contents	Hours
I	Banking: Meaning and Definition – Customer: Meaning – Relationship between Banker and Customer - Types of Bank Accounts - Types of Customers - Opening of a Bank Account: Meaning – Procedure for opening a bank account through Online – * Video KYC * – Electronic Signature: Meaning and Role.	12
II	Cheques : Meaning and Definition - Types of Crossing and Endorsements –Digital Lending - Meaning– Nature –Components –Advantages and Disadvantages – Process of Digital Lending – Technology in Digital Lending - CIBIL: Meaning – * Objectives * - Role and Importance.	12
III	Digital Banking Products: Meaning and Definition – Features - * Needs * – Importance – Types of Digital Banking Products: Prepaid Cards, ATM cum Debit Cards and Credit Cards – Point of Sale (PoS): Mobile PoS, V-PoS - Unstructured Supplementary Service Data (USSD) based Mobile Banking – Aadhar Enabled Payment System (AEPS) – Micro ATM Transaction – Unified Payment Interface (UPI) - e-Wallets.	12
IV	Cyber security – Meaning - * Importance * -Types of Cyber Threats and Attacks-Role of RBI in regulating Cyber security in Banks-Treasury Management – Meaning –Objectives – Scope - Significance and functions - Relationship of Treasury Management and Financial Management	12
V	Forex Management –Nature - Significance - * Scope * - Forex Markets - structure-ForexTrading - Currency Futures and Options - Forex Risk Exposures and their Management	12
VI	Current Trends (For CIA Test only) –Artificial Intelligence and Machine Learning in Banking sector - Open Banking – Personalization – Sustainability.	

* * Self Study

Text Book(s):
1. Sundaram K.P.M and Varshney.P.N – Banking Theory Law and Practice, Sulthan Chand & Sons, 2015 2. Gordon E & Natarajan. K– Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2017 3. Dr. S. Gurusamy- Banking Theory Law and Practice, TataMcGraw-Hill Education India, 2009.
Reference Book(s):
1. Santhanam . B- Banking Theory Law and Practice, Margham Publications, Chennai, 2019 . 2. Sundaram K.P.M and Varshney .P.N – Banking Theory Law and Practice, Sulthan Chand & Sons, New Delhi, 2017 3. Agarwal O.P–Modern Banking of India, Himalaya Publishing House, Mumbai, 2016 4. Indian Institute of Banking & Finance - Digital Banking, Taxmann Publications, Edition, 2019 5. Foreign Exchange & Risk Management – Mr. C. Jeevanandam, Sultan Chand & Sons, New Delhi
Web Resource(s):
1. www.rbi.org.in 2. https://www.icsi.edu/media/webmodules/BANKING LAW AND PRACTISE 30112018.pdf 3. https://www.igi-global.com/chapter/introduction-modern-banking-technology-management/46233

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Know the Indian Banking systems, functions of Central Bank and RBI (the apex body) and understand the financial system.	K1
CO2	Contrast their learned knowledge about the cheque, two parallel lines on the face of a cheque to restrict its negotiation. Understand the Endorsement is the act of signing the back of a cheque, bouncing of a cheque refers to the Situation when a cheque is returned.	K2
CO3	Analyze the latest trends in E- Banking, usage of technology and innovation to improve and streamline modern banking practices. Discovery on electronic delivery channels, e-wallet stores payment and banking information.	K3
CO4	Employ their learned skills to implement the Paying and collecting of Negotiable Instruments and also determining legal protections. Gaining a payment made in accordance with the terms and condition agreed upon by the parties involved.	K4
CO5	Understand Treasury Management, its relationship with Financial Management, Forex Management, Forex Markets and its Structure, Currency Futures and Options along with Forex exposures and how to manage the same in the current global scenario	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	3		3	2.6
CO2	3	3	3	2	2	3	2	2		2	2.2
CO3	3	3	3	3	2	2	2	2	3	2	2.5
CO4		3		3	3	2		2	3		1.6
CO5	3	3	3	2	2		3	3	2	2	2.3
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. Y. RAZEETH KHAN

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UIF4AC8	Allied - VIII	4	3	25	75	100
Course Title		GLOBAL FINANCIAL SYSTEM					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Indian Financial System – Features – Structure and Constitutions of Financial System: Financial Institution – Financial Services – Financial Markets and Financial Instruments – *Indian Financial System and the Economy* –Introduction to Global Financial System–Essential Consideration.	12
II	Meaning, Characteristics and Global framework of International Financial System with the concept of International Monetary System - *Role of IMF*- World Bank in International Business - Foreign Exchange Markets and International Finance Markets and its functioning.	12
III	Credit card – Meaning – Features – Facility and Services – Classification – Structure – Benefits and Drawback - Debit Card – Meaning – Mechanism – Promotion and Progress – Precautions - UPI payments – Cardless Transaction– Credit Rating – Features – *Global and Domestic Credit Rating Agencies*.	12
IV	Implication of Globalized Capital - Balance of Payments – Understanding what is balance of payments - Impact of balance of payments in global transactions – *Capital controls*- Controls on Capital Inflows and Outflows	12
V	Equity Instruments - Depository Receipts -*Debt Instruments* - Syndication of Loans - International Bond Market and Quasi Instruments	12
VI	Current Trends (For CIA only) – Stock Index – Features – Derivatives Contract – Futures Contract – Hedging: Short Hedge – Long Hedge – Online Stock Trading.	

..... Self Study

Text Book(s): Authors, Title of the Book, Publication, Edition, Year
1. E. Gordon, K. Natarajan, Financial Market and Services, Himalaya Publishing House, 12 th Edition, 2023 2. Vishal Kumar, International Finance, Kalyani Publisher, January 2019 3. Dr. S. Gurusamy, Indian Financial System, Tata McGraw Hill, 2 nd Edition, 2019 4. Proprietary Materials will be provided for topics II and V
Reference Book(s):
1. M Y Khan, Financial Services, Tata McGraw Hill, 11 th Edition, 2019 2. H R Machiraju, Indian Financial System, Vikas Publishing Houses, New Delhi, 5 th Edition, 2019 3. Dr. Punithavathy Pandian, Financial services and Market, Vikas Publishing Houses, 2009
Web Resource(s):
1. https://www.icai.org/post.html?post_id=17598 2. https://www.himpub.com/documents/Chapter1321.pdf 3. https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/Finance/2GlobalFinancialManagement.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive K- Level
CO1	Describe the Components of Financial Systems are necessitated by the Contemporary Developments around the Globe	K1
CO2	Understand the Conceptual Framework Pertaining to the Indian Financial System	K2
CO3	To Develop an Ideal linkage between depositors and investors thus encouraging both savings and investment practices among the students community	K3
CO4	Compare and Construct the Implications of various Fund based Financial Services	K4
CO5	Summarize different financial innovation and development in the financial system	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	2	3	2	2	3	2.4
CO2	3	3	2	3	1	2	3	3	2	1	2.3
CO3	3	3	3	2	2	3	3	2	2	2	2.5
CO4	2	2	3	3	3	3	2	3	3	2	2.6
CO5	2	2	3	3	3	3	3	3	2	1	2.5
Mean Overall Score											2.46
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. N. Mohamed Siddiq

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
IV	23UIF4GE2	GENERIC ELECTIVE - II	2	2	-	100	100
Course Title		STOCK MARKET PRACTICES					

SYLLABUS		
Unit	Contents	Hours
I	Securities Market: Securities & Securities Market – Meaning, Types and Regulatory Framework and Types of Risk. Primary Market – Meaning, Features and Types of Issue. Secondary Market-Meaning and Features.	6
II	Listing in Securities Market: Listing of Securities - Meaning - Categories of shares - Listing Procedure - Criteria for Listing - Advantages of Listing.	6
III	Market Infrastructure Institutions (MIIs) and Market Intermediaries in Securities Market: MIIs: Clearing Corporations; Stock Exchanges; Depositories (NSDL, CSDL). Market Intermediaries: Stock Brokers, Depository Participants, Merchant Bankers, Share and Transfer Agents, Registrars.	6
IV	Investment in Securities Market: Account Opening Process – Investment Process through Primary Market - Investment Process through Secondary Market - Basic Service Demat Account (BSDA) and Application Supported by Blocked Amount (ASBA).	6
V	Stock Exchanges in India: OTCEI: Meaning and Features -BSE Limited (BSE), National Stock Exchange of India Limited (NSE) and Metropolitan Stock Exchange of India Limited (MSE): Objectives, Features and Advantages of each – Security Market Indicators – Types of Indices: Sensex & NIFTY - SEBI Complaints Redress System (SCORES).	6

***.....* Self Study**

Text Book(s):
<ol style="list-style-type: none"> 1. Gordon E.& Natarajan K., “Financial Markets and Institutions”, Himalaya Publishing House, Mumbai, 2023 2. C.B. Gopinath&Siji K., “Stock and Commodity Markets”,VikasPublishingHousePvt.Ltd., New Delhi, 2016.
Reference Book(s):
<ol style="list-style-type: none"> 1. PrasannaChandra, “InvestmentAnalysisandPortfolio Management”, TataMcGraw Hill, 2021 2. Dr. S. Gurusamy, “Essentials of Capital Markets”, Vijay Nicole Imprints Pvt. Ltd, 2019 3. Dr. Saroj Kumar&Vipin Singh, “Financial Markets”, Thakur Publishers, Chennai, 2021
Web Resource(s):
<ol style="list-style-type: none"> 1. https://investor.sebi.gov.in/iematerial.html 2. https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf 3. https://www.teachmint.com/tfile/studymaterial/directtradeworld/trading/basicofsharemarketpdf/a1b56ee3-2e6e-48e7-9b55-b65d1497969b

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Identify the types of Securities and Securities Markets in India.	K1
CO2	Summarize the basics of Listing in a Stock Exchange.	K2
CO3	Present the details relating to the Infrastructure Institutions and Intermediaries in a Securities Market.	K3
CO4	Explain the Investment process in a Stock Market.	K4
CO5	Review the inferences from the Stock Market Indices.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2		2	3	2	3	1	2.1
CO2	3	2	3	2		3	3	2	3	1	2.2
CO3	3	3	3	2			3	2	2	1	1.9
CO4	2	3	3	1	1	3	3	2	2	1	2.1
CO5	3	3	3	1	1	3	3	2	2	1	2.2
Mean Overall Score											2.1
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. A. MEHATHAB SHERIFF