NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

DEPARTMENT OF COMMERCE (FINANCE)

Vision

Empower the students to become experts in finance and make them socially responsible citizens

Mission

- Imparting Ethical and Moral values to students.
- Continuously striving to offer latest knowledge in finance.
- Inculcating the analytical spirit to solve complex financial issues.

Program Educational Objectives:

PEO1	To Provide necessary Knowledge in core concepts of the Commerce and Finance
PEO2	To Prepare the students as per the needs of industry, Academia and government
PEO3	To inspire the graduates to become successful Entrepreneurs and finance Professionals
PEO4	To habitude the students to exercise team spirit
PEO5	To Ensure communication skills, leadership skill, Professional and Technical skills.

Program Outcomes:

PO1	Disciplinary Knowledge: Conceptual knowledge and application skills in the domain of Commerce, accounting and finance
PO2	Critical Thinking: Develops entrepreneurship and managerial skills to manage the finance and business establishment effectively.
PO3	Problem Solving: Apply different tools and techniques to solve the problems of day- to- day business operations and in projects
PO4	Self-directed Learning: Gain Knowledge in the field of banking, tax consultation, audit assistant, laws governing corporate and other finance related services
PO5	Lifelong Learning and Professional Ethics: Develop the social responsibility and understand business ethics and receive training in the field of computer.
PO6	Analytical Reasoning: Understand mathematical, analytical, statistical tools for finance and accounting analysis.

PO7	Leadership Qualities and Team Communication: Effectively communicate and creates leadership among students and work with the team.
PO8	Reflective Thinking: Implement practical skill in the field of accounting, insurance and in management

Program Specific Outcomes:

PSO - 01	Multi Disciplinary Competency: Develop in-depth knowledge and broad understanding in the field of accounting, finance and aware of various business laws, taxation and management of the corporate.
PSO - 02	Strategic Investment Management: Proficiency in Investment Management through Effective Application of Financial Instruments at Individual and Corporate Levels.

Mapping

PEOs / POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	M	H	H	H
PO2	H	H	H	M	M
PO3	H	M	H	H	H
PO4	M	H	H	H	H
PO5	H	H	H	M	M
PO6	H	H	H	H	M
PO7	H	M	H	H	H
PO8	H	H	H	M	M
PSO1	M	H	H	H	H
PSO2	H	H	M	H	H

B.Com(Finance)

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2025 - 2026 ONWARDS)

I to VI SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER - I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	25UHN1C1	Hindi Paper-I								
	25UFR1C1	French Paper-I								
II	25UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	25UCF101	**CC I :** Financial Accounting I	6	-	5	3	25	75	100	4
	25UCF102	**CC II :** Principles of Management	5	-	-		25	75	100	3
	25UCF1A1/ 25UCF1A2	**GE I – Allied:** Office Automation / Advanced Excel	4	-	1		25	75	100	3
	25UCF1A3	**GE I - Allied: Lab -I:**Office Automation	-	2	-	3	20	30	50	1
IV	25EVS101	**AECC I:** Environmental Studies	2	-	-	2	-	50	50	2
	25HEC101	Human Excellence - Personal Values & Indian Yoga Practice-I	1	-	-	2	20	30	50	1
EC		Online Course (Optional) (MOOC / NPTEL /SWAYAM)								Grade
Total			**30**				**165**	**485**	**650**	**20**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course

NOTE:

1. **Include at least one Indian Knowledge System (IKS) course that is relevant to department-specific and regional language teaching in the programme.**
2. **Include Project / Field visit / Internship compulsory component in curriculum.**
3. **Include Blended mode of teaching atleast one hour for a course and also minimum of two courses in a semester**

SEMESTER - II										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL2C2	TamilPaper-II	5	-	-	3	25	75	100	3
	25UHN2C2	Hindi Paper-II								
	25UFR2C2	French Paper-II								
II	25UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	25UCF203	**CC III :** Financial Accounting II	6	-	5	3	25	75	100	4
	25UCF204	**CC IV :** Financial Markets and Institutions	6	-	-		25	75	100	3
	25UCF2A1/ 25UCF2A2	**GE II - Allied :** Business Economics / International Trade	5	-	3		25	75	100	4
IV	25UCF2S1/ 25UCF2S2	**SEC I:** Naan Mudhalvan :Introduction to industry 4.0/Professional Skills	2	-	-	3	12	38	50	2
	25HEC202	Human Excellence - Family Values & Indian Yoga Practice - II	1			2	20	30	50	1
EC	25CMM201	**IKS :**Manaiyiyal Mahathuvam-I			15 Hrs.	2	-	50	50	Grade
	25CUB201	**IKS :**Uzhavu Bharatham - I			15 Hrs.	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			**30**				**157**	**443**	**600**	**20**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;
SEC – Skill Enhancement Course; IKS – Indian Knowledge System;

SEMESTER - III										
Part	Subject Code	Title of the Paper	Hrs./ Week		Hrs./ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL3C3	TamilPaper-III	3	-	-	3	25	75	100	3
	25UHN3C3	Hindi Paper-III								
	25UFR3C3	French Paper-III								
II	25UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	3
III	25UCF305	**CC V:** Corporate Accounting I	6	-	5	3	25	75	100	4
	25UCF306	**CC VI:** Commercial Law	5	-	-	3	25	75	100	4
	25UCF307	**CC VII:** Case Analysis	4	-	-	3	20	30	50	3
	25UCF3A1/ 25UCF3A2	**GE III- Allied**: Business Mathematics / Mathematical Logic and Set	6	-	15	3	25	75	100	4
IV	25UCF3N1 / 25UCF3N2	Non Major Elective -I : Financial Services / Non Major Elective -I : Financial Institutions and Management	2	-	-	2	-	50	50	2
	25HEC303	Human Excellence - Professional Values & Ethics - Indian Yoga Practice - III	1	-	-	2	20	30	50	1
V	25UHW301	Health and Wellness	2#	-	-	-	100 Reduce To 25	-	25	1
EC	25CMM302	**IKS :** Manaiyiyal Mahathuvam-II			15 Hrs.	2	-	50	50	Grade
	25CUB302	**IKS :** Uzhavu Bharatham - II			15 Hrs.	2	-	50	50	Grade
	25UCF3VA	**VAC I:**AI in Marketing			30 Hrs.					2*
					45 Hrs.					3*
Total			**30**				**190**	**485**	**675**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; VAC-Department Specific Value Added Course;

*Extra Credits; Extra Credits; IKS – Indian Knowledge System;

NOTE:

1. Offer skill-oriented courses as non-major elective courses.
2. Health & Wellness (Single Credit) course of 30 Hrs. of activity which is outside the Class hours. Credit of this course to be adjusted preferably in Part IV.

SEMESTER - IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL4C4	TamilPaper-IV	3	-	-	3	25	75	100	3
	25UHN4C4	Hindi Paper-IV								
	25UFR4C4	French Paper-IV								
II	25UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	25UCF408	**CC VIII:** Corporate Accounting II	6	-	-	3	25	75	100	4
	25UCF409	**CC IX:** Company Law& Secretarial Practice	5	-	-	3	25	75	100	3
	25UCF410	**CC Lab I** : Programming Lab Tally	-	2	-	3	20	30	50	2
	25UCF4A1/ 25UCF4A2	**GE IV - Allied:** Business Statistics/ Statistical Analysis using R	6	-	15	3	25	75	100	4
IV	25UCF4N1/ 25UCF4N2	Non Major Elective - II: Online Trading/ Non Major Elective- II: Financial Intermediaries	2	-	-	2	-	50	50	2
	25UCF4S1/ 25UCF4S2	**SEC II:** Naan Mudhalvan: Principles of Auditing/Quantitative Aptitude	2	-	-	3	12	38	50	2
	25HEC404	Human Excellence - Social Values & IndianYoga Practice-IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	50 Reduce to 25		25	1
EC	25CMM403	**IKS:** Manaiyiyal Mahathuvam - III			15 Hrs.	2	-	50	50	Grade
	25CUB403	**IKS:** Uzhavu Bharatham - III			15 Hrs.	2	-	50	50	Grade
	25UCF4VA	**VAC II**: Retail Management			30 Hrs.					2*
					45 Hrs.					3*
Total			**30**				**202**	**523**	**725**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC-Department Specific Value Added Course;; IKS – Indian Knowledge System

;*Extra Credits;

NOTE: **1.** Offer skill-oriented courses as non-major elective courses.

SEMESTER - V										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	25UCF511	**CC X:** Cost Accounting	6	-	8	3	25	75	100	5
	25UCF512	**CC XI:** Banking Law & Practice	5	-	-	3	25	75	100	4
	25UCF513	**CC XII:** Executive Communication &Information security	5	-	-	3	25	75	100	4
	25UCF5E1 / 25UCF5E2 / 25UCF5E3	**DSE -I:**#Financial management / International Finance / Business Environment	5	-	-	3	25	75	100	5
	25UCF514	**CC XIII:** Internship (Institutional Training)	-	-	-	-	20	30	50	2
	25UCF515	**CC XIV :** Income Tax Law & Practice	5	-	5	3	25	75	100	4
	25UCF5S1 / 25UCF5S2	**SEC III:** Fundamentals of Entrepreneurship/ Human resource management	3	-	-	3	12	38	50	2
IV	25HEC505	Human Excellence - National Values & Indian Yoga Practice - V	1	-	-	2	20	30	50	1
EC	25CSD501	Soft Skills Development-I								Grade
	25GKL501	General Awareness - Self Study	SS		-	2	-	50	50	Grade
	25UCF5AL	**ALC - I :** Management Information Systems (Self Study)	SS					100	100	Credits **
Total			**30**				**177**	**473**	**650**	**27**

Discipline Specific Elective (DSE) – I#

25UCF5E1: Financial management
25UCF5E2:International Finance
25UCF5E3:Business Environment

*Extra Credits;

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course
ALC-Advanced Learner Course (Optional)

*Extra Credits;**Credits – Based on course content maximum of 4 credits

SEMESTER - VI										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	25UCF616	**CC XV:** Management Accounting	6	-	10	3	25	75	100	4
	25UCF617	**CC XVI:** Goods and Service Tax	6	-	-	-	25	75	100	3
	25UCF618	**CC XVII:** Principles of Marketing	5	-	-	3	25	75	100	3
	25UCF6E4 / 25UCF 6E5/ 25UCF 6E6	**DSE -II:**## Investment Management / Derivatives Market / E-Commerce	5	-	-	3	25	75	100	5
	25UCF 6E7/ 25UCF 6E8/ 25UCF 6E9	**DSE –III**### **:** Working capital Management / Security Analysis and Portfolio Management / Operations Research	5	-	-	3	25	75	100	5
IV	25UCF6S1/ 25UCF6S2	**SEC IV:** Naan Mudhalvan: Commerce Practical / Banking Foundation	2	-	-	-	12	38	50	2
	25HEC606	Human Excellence - Global Values & Indian Yoga Practice - VI	1	-	-	2	20	30	50	1
EC	25CSD602	Soft Skills Development-II								Grade
	25UCF6AL	**ALC - II:**Intellectual Property Rights(Self Study)	SS					100	100	Credits **
Total			**30**				**157**	**443**	**600**	**23**
Grand Total									**3900**	**140**

Discipline Specific Elective (DSE) – II ##	**Discipline Specific Elective (DSE) – III** ###
25UCF6E4:Investment Management **25UCF6E5:Derivatives Market** **25UCF6E6: E-Commerce**	**25UFS6E7: Working capital Management** **25UCF6E8: Security Analysis and Portfolio Management** **25UCF6E9: Operations Research**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course
ALC-Advanced Learner Course (Optional)

*Extra Credits; **Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC – Core Course
GE – Generic Elective
AECC – Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
DSE – Discipline-Specific Elective
VAC –Value Added Course
ALC – Advanced Learner Course

Grand Total = 3900; Total Credits = 140

Question Paper Pattern
(Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 25	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. **Practical Examinations:**

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	**50**	**20**	**30**	**10**	**05**	**05**
Practical (Core / Elective)	**75**	**30**	**45**	**20**	**05**	**05**
Practical (Core / Elective)	**100**	**40**	**60**	**30**	**05**	**05**

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	**100**	**25**	**50**	**25**
Project	**150**	**40**	**75**	**35**
Project	**200**	**50**	**100**	**50**

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	**75**	**(75+75+15+10)/7**	**25**
Test 2 / Model	**75**		
Assignment / Digital Assignment	**15**		
Others*	**10**		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	**50**	**(50+50+10+10)/10**	**12**
Test 2 / Model	**50**		
Assignment / Digital Assignment	**10**		
Seminar	**10**		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	**5**	**5+5+5+10**	**25**
Review II	**5**		
Review III	**5**		
Report Submission	**10**		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	**10**	**10+ 10+10+20**	**50**
Review II	**10**		
Review III	**10**		
Report Submission	**20**		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement, and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Internship

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo an Internship during the Fifth semester

- The period of study is for 4 weeks.
- Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- Internship work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	**75**	**100**

S. No	CEE Components for CIA	Marks
1	**Review – I ***	**5**
2	**Review – II ***	**5**
3	**Review – III ***	**5**
4	**Rough Draft Submission**	**10**
Total		**25**

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		**75**

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Continuous Internal Assessment for Project

For Science Stream

The Final year Science students should undergo a project work during (V/VI) semester

- The period of study is for 4 weeks.
- Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- Project work constitutes 200 marks, out of which 50 is CIA and 150 is CEE Marks.

Mark Split UP

CIA	CEE	Total
50	**150**	**200**

S. No	Components for CIA	Marks
1	Review – I *	10
2	Review – II *	10
3	Review – III *	10
4	Rough Draft Submission / Report Submission	20
Total		**50**

* **Review I:** - Problem Analysis

* **Review II:** - Data collection & Design

* **Review III:** - Data Analysis

S. No	Components for CEE	Marks
1	Evaluation *	100
2	Viva-Voce	50
Total		**150**

* Evaluation includes Problem and Hypothesis, Experimental Design / Materials / Procedure, Variables / Controls / Sample Size, and Data Collection / Analysis.

Continuous Internal Assessment for Project

For Computer Science Cluster

Maximum Marks: 100 Marks

Components for CIA: 25 Marks

Criterion	Mode of Evaluation	Marks	Total
I	Synopsis, Company Profile, System Specification, Existing System, Proposed System OR (For Android Developments) Planning Stage	05	25
II	Supporting Diagrams like system flowchart, ER, DFD, Usecase and Table Design OR UI and UX Design Application Architect and Prototyping	05	
III	Coding, Input forms, Output format, Testing OR Development, Testing	05	
IV	Preparation of Report & Submission	10	

Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
Evaluation			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	25	
Q&A Performance	15		

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

COMPUTER SCIENCE PROJECT and VIVA VOCE

Guidelines

Introduction

The title of the project work and the organization will be finalized at the end of the fifth Semester. Each student will be assigned with a Faculty for guidance. The Project work and coding will be carried by using the facility of the computer science lab as well as in the organization. The periodical review will be conducted to monitor the progress of the project work. The project report will be prepared and submitted at the end of the semester. An external examiner appointed by the Controller of Examination will conduct the viva voce examination along with a respective guide.

Area of Work

- Web Based Development
- Mobile app development
- Website development
- IoT Projects
- Big Data and Data Mining Projects
- Cloud Computing Projects
- Networking Projects
- Artificial Intelligence and Machine learning Projects
- Data Analytics Projects using Python, R, Tableau etc.
- System Software
- Web Security Projects
- Image Processing

Methodology

Arrangement of Contents:

The sequence in which the project report material should be arranged and bound is as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

Format of Table of Contents

TABLE OF CONTENTS

Chapter No.	Title	Page No.
i	Certificates	
ii	Declaration	
iii	Acknowledgement	
iv	Synopsis	
1.	Introduction	
	1.1 Introduction	
	1.2 Objective of the Project	
	1.3 Company Profile	
	1.4 System Specification	
	1.4.1 Hardware Specification	
	1.4.2 Software Specification	
2	System Study	
	2.1 Existing System	
	2.1.2 Drawbacks	
	2.2 Proposed System	
	2.3 Planning and Scheduling	
3	System Design	

3.1 Overview of the Project

3.2 Modules of the Project

3.3 Input Design Format

3.4 Output Design

3.5 Table Design

3.6 Supporting Diagrams (ER/DFD/Use Case)

4 Implementation and Testing

4.1 Coding Methods

4.2 Testing Approach

4.3 Implementation and Maintenance

5 Project Evaluation

5.1 Project Outcome

5.2 Limitations of the Project

5.3 Further Scope of the Project

6 Conclusion

7 Appendix

7.1 Source Code

7.2 Screenshots and Reports

8 References

Size of the Project

The Project Report contents should be a maximum of not exceeding 70 pages.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	5-7	3-4	0-2

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of the subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

CRITERION	A- Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	* Word choice is rich and varies * Writing style is consistently strong * Students own formal language	* Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message	* Word choice is basic * Most writing language is appropriate to the topic * Informal language	* Word choice is vague * Writing language is not appropriate to the topic * Message is unclear	* Not Adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF101			Title	Batch:	2025 - 2028
				CC - I- Financial Accounting I	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF101

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

Theory: 20% Problem: 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S Reddy & Murthy	Financial Accounting	Margham Publication	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John Wild and Ken Shaw	Fundamental Accounting Principles	McGraw Hill \25th Edition	2025
2	JohnWild (Author), Prakash Singh (Author)	Financial Accounting: Information for Decision	McGraw Hill \ 11th Edition Paperback	2024
3	Dr. S. K. Singh	Financial Accounting	SBPD Publications	2022
4	Dr.A.karim Dr.S.S.Khanuja	Financial accounting	SBPD, publishing house.Agra	2020
5	BhusanKumargoyal, H.N Tiwari	Financial accounting	Taxmann,8th edition publication Pvt.ltd	2020

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

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF102			Title	Batch:	2025 - 2028
				CC- II -Principles of Management	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF102

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C.B.Gupta	Business Management	Sultan Chand& Sons - New Delhi	2021

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Dr L M Prasad	Principles and Practice of Management	Sultan Chand and Sons	2024
2	Mr. Santhosh J. V, Smt. Nagasudha R, Dr. Geetha V	Principles of business Management	Redshine Publication	2024
3	Neeru Vasishth, Vibhuti Vasishth	Principles of Management	Taxmann Publications Pvt. Ltd..	2022
4	P.C.Tripathi&P.N Reddy,	Principles of Management	Mc.Graw Hill - NewDelhi,7thEdtion	2021
5	T. Ramasamy	Principles of Management	Himalaya Publishing House	2020

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

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF1A1			Title	Batch:	2025 - 2028
				GE I – Allied: Office Automation	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	1		Credits:	3

Course Objective

To expose the students about the applications of computer in business

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

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

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF1A2			Title	Batch:	2025 - 2028
				GE I-Allied:	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	1	Advanced Excel	Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF1A2

Text Book

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

Reference Books

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

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF1A3			Title	Batch:	2025 - 2028
				GE I - Allied: Lab -I:Office Automation	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To provide practical exposure to students on Office Automation Practices

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF1A3

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF203			Title	Batch:	2025 - 2028
				CC III : Financial Accounting II	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5		Credits:	4

Course Objectives

To familiarize the fundamental concepts of Financial Accounting.

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.P.Trivedi Manoj Trivedi	Financial Accounting II for B.Com First Year Semester-II	Pankaj publication	2023
2	Joe Ben Hoyle, Thomas Schaefer, and Timothy Doupnik	"Advanced Accounting,	McGraw Hill 15th Edition,"	2023
3	S.P. Jain and K.L. Narang	Advanced Accountancy"	Kalyani Publishers\21st Revised Edition,	2022
4	M.Hanif,A.Mukherjee	Financial accounting	M.C.Graw Hill publishers,5th edition	2020
5	Shukla, M.C, Grewal, T.S and Gupta, S.L.	Advanced Accountancy	S.Chand publication,19th edition	2020

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF204			Title	Batch:	2025 - 2028
				CC IV : Financial Markets and Institutions	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon. E & Natarajan. K	Financial Markets and Services	Himalaya Publishing House 11th Edition.	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani.V.A.	Marketing of Financial Services	Himalaya Publishing House, 3rd Edition	2024
2	Suresh Padmalatha, Paul Justin	Management of Banking and financial services	Pearson education,4th edition	2017
3	Gordon & Natarajan	Financial Services	Himalaya Publishing House, 2nd Edition.	2024
4	Nachiket. vechalekar, Rekhakankariya	Financial services	Nirali Prakashan,1st edition	2021
5	Dr. Gurusamy S.	Financial Markets and Institutions	Tata McGraw Hill Company, New Delhi:	2023

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF2A1			Title	Batch:	2025 - 2028
				GE II - Allied : Business Economics	Semester:	II
Lecture Hrs./Weekor Practical Hrs./Week	5	Tutorial Hrs./Sem.	3		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF2A1

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, H.L	Business Economics	Sultan Chand & Sons	2020

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Dr.S.Sankaran	Business Economics	Margham Publications	2024
2	Dr. J.P. Mishra	Business Economics	Sahitya Bhawan Publications	2023
3	Sundharam KPM Sundharam E N	Business Economics	Sultan Chand & Sons	2022
4	Appannaiah, Reddy &Shanthi	Economics for Business	Himayala Publications	2021
5	Chaudhary C.M	Business Economics	RBSA Publishers	2020

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF2A2			Title	Batch:	2025 - 2028
				GE II -Allied: International Trade	Semester:	II
Lecture Hrs./Weekor Practical Hrs./Week	5	Tutorial Hrs./Sem.	3		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilam	International Trade And Export Management	Himalaaya bublishing House	2025

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Appannaiah, Reddy &Shanthi	International Business	Himayala Publications	2023
2	Anne O Krueger	International Trade What Everyone Needs to Know	Oxford University Press	2020
3	Dr. P.N. Roy	InternationalTrade:Theory And Practice	Newage International(P) Ltd., Publishers	2019
4	Dr.S.Sankaran	International Trade	Margham Publications	2016
5	V.K Bhalla and S.ShivaRamu	International Business: Environment and Management	Anmol Publications Pvt. Limited,	2015

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF2S1			Title	Batch:	2025 - 2028
				SEC I : Naan Mudhalvan:	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Introduction to industry 4.0	Credits	2

Course Objective

To expose the students to the knowledge on Industry 4.0.

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Industry 4.0 Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	6
Unit II	Artificial Intelligence Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI – Challenges of AI	6
Unit III	Big Data and IoT Big Data : Evolution - Data Evolution - Data : Terminologies – Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases: Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills - Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT	6
Unit IV	Applications and Tools of Industry 4.0 Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense –Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	6
Unit V	Jobs 2030 Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Giacomo VeneriandAntoniocapasso	Hands on Industrial Internet of things	Packt publishing/2nd Edition	2024
2	S. Chandramouli, Asha A. George, C.R. Rene Robin, D. Doreen Hephzibah Miriam, and J. Jasmine Christina Magdalene,	Big Data Anlytics	Orient BlackSwan and spans	2024,
3	Diego Galar pascual and Udaykumar	Industry 4.0	Springer Nature	2022
4	Alasdair Gilchrist	Industry 4.0The Industrial Internet of things	Apress	2022
5	Staurt Russell and peter Norvig	Artificial intelligence – A modern approach	Pearson education India/4th edition	2020

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

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

Course Code:	25UCF305			Title	Batch:	2024- 2027
				CC V: Corporate Accounting I	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P and Narang K.L.	Advanced Accountancy	Kalyani Publications, New Delhi.	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla,T.S .Grewal, S.C.Gupta	Corporate Accounting	S.Chand Publishing,50 th edition	2022
2	Gupta. R L and. Radhasamy.	Corporate Accounting Vol-I	M Sultan chand& sons	2025
3	TS Grewals	Corporate Accounting	M Sultan chand& sons	2022
4	B Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2022
5	Maheswari S.N. and MaheswariSharad K.	Corporate Accounting,5th Edition,	VikasPublishing Pvt. Ltd, New Delhi,	2025

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF306			Title	Batch:	2025 - 2028
				CC VI: Commercial Law	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF306

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor. N.D	Business Law 39th Edition	Sultan Chand and Sons.	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avatar Singh"s	Business Law	Eastern Book Company in 2023 12th Edition	2023
2	Tulsian P.C,	Business Law-	Tata McGraw Hill Publishing Co ltd	2022
3	Rohini Agarwal	Mercantile & Communication law	Tata McGraw Hill Publishing Co ltd	2022
4	N.D Kapoor	Business Law	Sultan and Sons 7th Revised	2021
5	Kuchal	Mercantile Law	Vikas Publishing House	2019

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF307			Title	Batch:	2025 - 2028
				CC VII: Case Analysis	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the Role and types of cases.	K1
CO2	Understand the concepts of marketing case studies	K2
CO3	Apply the practical knowledge in human resource management cases.	K3
CO4	Analyse the concepts of financial management.	K4
CO5	Formulate the case studies in costing and business	K5

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William Ellet	The Case study Handbook	Harvard Business Review Press	2021
2	R. Srinivasan	Case studies in Marketing	Prentice Hall India Learning Private Limited	2020
3	Sanjeev Bansal, Jaya Yadav, HargovindKakkar	Case Studies in Human Resource Management	I K International Publishing House	2020
4	Xiaohu (Shawn) Wang	Financial Management in the Public Sector	Taylor & Francis Group	2020
5	Keith Potts, NiiAnkrah	Construction Cost Management Learning from Case Studies	Routledge	2020

Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	30
Internal Assessment	20
Total	50

Internal Assessment:

S.no	Critera	Marks
1	Application of concept	4
2	Identification of alternative ideas/Solution	4
3	Writing Mechanism /Presentation skill	4
4	Depth and Quality of Analytical knowledge	4
5	Clarity and organization of the report	4
	Total	20

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF3A1			Title	Batch:	2025 - 2028
				GE III- Allied: Business Mathematics	Semester:	III
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	15		Credits:	4

Course Objective

To enable the students to apply Mathematical Knowledge to Business Problems

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF3A1

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

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2020

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Gary Clendenen, Kyle Moninger, Stanley A. Salzman	Business Mathematics	Pearson	2024
2	Dr. S. R. Arora, Dr. Kavita Gupta	Business Mathematics.	Taxmann Publications Private Limited	2021
3	C. S. Sampangiram, G.K. Ranganath, Y. Rajaram	A Textbook of Business Mathematics.	Himalaya Publishing House	2021
4	Rangaraj G., Mallieswari R., Rema V.·	Business Mathematics	Cengage	2020
5	Dr. B. N. Gupta, Dr. PushkarNath, Shyamles Kumar	Business Mathematics	SBPD Publications	2020

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF3A2			Title	Batch:	2025 - 2028
				GE III- Allied: Mathematical Logic and Set	Semester:	III
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	15		Credits:	4

Course Objective

To enable the students to get a comprehensive understanding of the logic and set.

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
CO1	To recollect the concepts of Logical Connectives.	K1
CO2	To understand the Inverse Propositions and Precedence of Logical.	K2
CO3	To execute the knowledge of Laws of Set Theory	K3
CO4	To interpret the knowledge of Classes of Sets.	K4
CO5	To Evaluate the Set theory functions and relations	K5

Mapping

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

H-High ; M-Medium ; L –Low

Unit	Content	Hrs
Unit I	Introduction to Logic and Logical Propositions – Meaning and Definition - Truth Table – Meaning - Logical Connectives: Negation Conjunction and Disjunction - Deduction: Rules of Inference and Replacement - Implications, Biconditional Propositions and Converse and Contra Positive Propositions	18
Unit II	Inverse Propositions and Precedence of Logical - Meaning and Definition – Connectives – Tautologies – Contradictions – Contingency. Propositions and logical operations - Logical Equivalences - Laws of Logical Equivalence - Predicates and Quantifiers- Types of Quantification - Quantifiers, Binding Variables and Negations.	18
Unit III	Introduction to Sets and Subsets – Meaning and Definition - Set Operations: Union of sets, Intersection of sets, Complement of sets, Difference of sets - The Laws of Set Theory - Venn Diagrams - Finite and Infinite Sets - Finite Sets and Counting Principle - Empty Set, Properties of Empty Set - Standard Set Operations	18
Unit IV	Classes of Sets - Power Set of a Set - Difference and Symmetric Difference of Two Sets - Set Identities - Generalized Union and Intersections - Relation on Sets, Product Set Composition of Relations , Types of Relations - Partitions of a Set	18
Unit V	Mathematical Induction – Meaning and Definition - Functions – Characterstic function - Permutations – Natural Numbers – Ordinal Numbers – Cardinality – Relations and ordering - Special types of relations – Family values	18
Total contact Hrs/Semester		90

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Samar Ballav Bhoi	A Text Book of Logic and Sets	Educreation Publishing	2021

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Dr.Debjani Chakraborti, ,Dr.Nilangshu Acharya,	Mathematical Logic and Set Theory.	Santra Publication Pvt Ltd;	2023
2	Keith Devlin	Sets, Functions, and Logic: An Introduction to Abstract Mathematics, Third Edition	CRC Press	2019
3	Robert R. Stoll	Set Theory and Logic	Dover Publications	2020
4	David Makinson ·	Sets, Logic and Maths for Computing	Springer London	2019
5	George Tourlakis	Lectures in Logic and Set Theory	Cambridge University.	2019

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

Programme Code:	B.Com –Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF3N1			Title	Batch:	2025 - 2028
				Non Major Elective(SEC) I: Financial Services	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

This paper aims at imparting basic knowledge about financial markets

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Financial system – Meaning- Financial system in India -Functions of financial system- Financial concepts- Financial assets-Financial intermediaries-Financial markets-Financial rates of return-financial instruments.	6
Unit II	Financial Markets and Financial instruments - Capital Market- Money Market-Primary Market Operations-Role of SEBI- Secondary Market Operations- Regulation-Function of Stock Exchanges – Listing.	6
Unit III	Merchant banking- Definition- Types-Merchant Banking in India--Guidelines for merchant bankers-Progress of Merchant Banking in India- Responsibilities of merchant Bankers- Role of Merchant Bankers in Issue Management- Regulation of Merchant Banking in India.	6
Unit IV	Factoring-Meaning–Definition-Functions-Types of factoring-Process- Mechanism-Players-Operational Profile of Indian Factoring- Operational Problems in Indian Factoring- Factoring in India-Forfeiting- Benefits- Forfeiting in India.	6
Unit V	Venture capital –Concept- Features of Venture capital -Importance of venture capital -Growth of Venture capital in India-Financing Pattern under Venture Capital-legal Aspects and Guidelines for Venture capital.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon.E &Natarajan.K,	Financial Markets & Services	Mumbai: Himalaya Publishing House	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anthony Saunders	Financial Markets & Services	MC Graw Hill publishers	2021
2	Dr,S.Gurusamy	Essentials of Financial services	New Royal Book Company	2023
3	M.Y.Khan	Indian Financial system	MC Graw Hill publishers,11th edition	2019
4	B.Santhanam.	Financial Services	Himalaya Publishing House.	2017
5	V.A Avadhani	Marketing of Financial Services	Himalaya Publishing House.	2024

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF3N2			Title	Batch:	2025 - 2028
				Non Major Elective(SEC) I: Financial Institutions and Management	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To describe the functions of financial Institutions in India.

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Financial Institutions: Meaning and Definition of financial institutions and their role in the economy- Types of financial institutions: Depository institutions (banks), insurance companies, finance companies, and mutual funds-Overview of their functions, regulatory environment, and contribution to economic development	6
Unit II	Risks of Financial Institutions-Types of Risks- - Market risk: Definition, sources, and impact on financial institutions-Credit risk: Causes, assessment methods, and management strategies-Interest rate risk: Sources, measurement, and hedging techniques	6
Unit III	Risk Management-Strategies for Risk Management- - Liability management: Techniques for managing interest rate risk and funding strategies-Liquidity management: Importance, challenges, and liquidity risk mitigation strategies- Capital adequacy: Definition, regulatory requirements, and capital management strategies.	6
Unit IV	Powers and Duties of Financial Institutions - General Powers-Authority and responsibilities of financial institutions under regulatory frameworks - Depository functions: Acceptance of deposits, lending operations, and investment activities-Prohibitions and restrictions: Legal and regulatory constraints on financial institution activities	6
Unit V	Depository System - Definition and objectives of the depository system in financial markets-Functions and benefits of the depository system for investors, issuers, and intermediaries-Evolution and growth of the depository system in India: Historical perspective and regulatory framework-Depository Process- Steps involved in the depository process- Role of depository participants (DPs) and their responsibilities in facilitating transactions- perspective and regulatory framework	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	KalpeshAshar	Financial Management	Vibrant publishers,4th edition	2022
2	Dr.S.N.Maheswari	Financial management principles& practice	Sultan chand and sons	2019
3	M.Y Khan,Pk Jain	Financial management text, problems & cases	MC Graw Hill education,8th edition	2018
4	Gordon & Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition	2024
5	Dr. Gurusamy S.	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company.	2023

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF3VA			Title	Batch:	2025-2028
				Value Added Course : AI in Marketing	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.			Credits:	2

Course Objective

To develop an understanding of application of Al in marketing management and familiarize students with changes brought in traditional marketing activities due to AI and ethical concerns raised by Al adoption.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of AI in marketing	K1
CO2	Understand the Marketing Strategy.	K2
CO3	Demonstrate the knowledge in Marketing Research	K3
CO4	Analyze the Advertising and Sales Promotion in AI	K4
CO5	Develop the knowledge in Social Media Marketing	K5

Mapping

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

H-High; M-Medium; L –Low

25UCF3VA

Units	Content	Hrs
Unit I	AI in Marketing – Benefits of AI Marketing – Applications – Challenges - Customer value and Role of AI in Value Delivery Process - Transforming Marketing Strategy using AI - Using AI for STP(Strategic, Targeting, Positioning- Application of AI in Marketing Mix, Marketing Information Systems and its Components	10
Unit II	Marketing Research - Individual Dynamics and its influence on Consumer Behaviour - Consumer Buying Decision Process- Standardization, Personalization & Relationalization of Brands using AI - Understanding Networks and Brand Network Effect - AI and Brand Equity- AI and New Brand Realities.	10
Unit III	AI for Value Creation and Product Development, Personalization and hyper-personalization Using AI - Implementation of AI by Product Managers - AI in Service, Pricing Strategies Using AI - Role of AI in Advertising - AI in Sales promotion and Direct Marketing, AI in Public Relations and Publicity and Social Media Marketing - Personal Selling using AI - Sales management using AI.	10
	Total Contact Hrs/Semester	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICTION
1	Naresh K. Malhotra (ed.), K. Sudhir (ed.), Olivier Toubia	Artificial Intelligence in Marketing	Emerald Publishing Limited	2023

REFERENCE BOOKS

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Raj Venkatesan, Jim Lecinski	The AI Marketing Canvas	Stanford Business Books,US	2021
2	Katie King ·	Using Artificial Intelligence in Marketing	Kogan Page	2019
3	Peter Gentsch	AI in Marketing, Sales and Service	Softcover reprint of the original 1st ed. 2019	2019
4	A. K. Pradeep, Andrew Appel,StanSthanunathan	AI for Marketing and Product Innovation	Wiley	2018
5	Jim Sterne	Artificial Intelligence for Marketing: Practical Applications	Wiley	2017

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

Programme Code:	B.Com – Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF408			Title	Batch:	2025 - 2028
				CCVIII: Corporate Accounting II	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students, understand the Corporate Accounting System.

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Amalgamation Absorption of companies Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Purchase consideration-Types-Lump sum method-Net asset method-Net payment method-Intrinsic Value Method and Absorption of Companies.	18
Unit II	Reconstruction of Companies Internal reconstruction-Meaning- Alteration and Reduction of share capital-procedure for reducing share capital - Accounting for Reconstruction of Companies.	18
Unit III	Banking Company Accounts Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. (New format only)	18
Unit IV	Insurance Company Accounts General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet (New format only).	18
Unit V	Holding Company Accounts Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	18
	Total Contact Hrs	90

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang.K.L,	Advanced Accountancy	Kalayani Publishers/23rd Edition	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta,R.L and Radhaswamy.M	Corporate accounting	New Delhi, Sultan Chand & Sons company.15th Revised Edition,	2025
2	Bhushan Kumar Goyal	Corporate accounting	Taxman publishers 12th edition	2024
3	Bhushan Kumar Goyal	Corporate Accouting	Taxman publishers 12th edition	2024
4	Dr.S.N .Maheshwari	Corporate Accounting,	Vikas Publications/6th Edition	2022
5	R.S.Singal	Corporate accounting	V.K Global publication Ltd	2020

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF409			Title	Batch:	2025 - 2028
				CC IX: Company Law& Secretarial Practice	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF409

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avtar Singh	Company Law	Lucknow, Eastern Book Company/17th edition	2024
2	Mohammed	Company Law and practice	Taxmann publication	2022
3	N.D. Kapoor's, Dr.Rajni Abbi, Bharat Bhushan	Elements of Company Law	Sultan chand	2020
4	A Ramaiya	Guide to the Companies Act,	Wadhwa Nagpur/19th edition	2020
5	Kapoor N.D	"Company Law and Secretarial Practice",	, Sultan Chand & Sons/31 revised th Edition, New Delhi	2020

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

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF410			Title	Batch:	2025 - 2028
				CC Lab I : Programming Lab Tally	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF410

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

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF4A1			Title	Batch:	2025 - 2028
				GE IV - Allied: Business Statistics	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	15		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF4A1

Units	Content	Hrs
Unit I	Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods- Types of Diagrams- Difference between Graph and Diagram. Measures of Central Tendency – Mean – Definition - Methods and data types- Median – Mode – Grouping table and analysis table - Geometric Mean - Harmonic Mean.	18
Unit II	Measures of Dispersion and Skewness – Range-Quartile Deviation and Standard Deviation – Methods - Pearson's and Bowley's Measures of Skewness.	18
Unit III	Simple Correlation – Types of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis - Difference between Correlation and Regression – Regression Equations - Regression Lines X on Y and Y on X.	18
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyres' Method, Paasche's Method, Fisher's Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	18
Unit V	Analysis of Time Series and Business Forecasting – Components of Time Series – Long Term Series and Short term variations - Seasonal Fluctuations- Methods of Measuring Trend and Seasonal Changes (including problems) –Simple Average- Moving Average – Ratio-to-trend method-Method of Link Relatives.	18
	Total Contact Hrs	90

Theory 20% Problem 80 %

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF4A1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.A Navanitham	Business Mathematics and Statistics.	Jai Publishers	2020

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Sanjiv Jaggia, Alison Kelly	Business Statistics	Mc Graw Hill	2024
2	Levine	Business Statistics.	Pearson Education	2022
3	P.S. Gupta	Statistical Method	Sultan Chand & Sons.	2021
4	J. K. Sharma	Business Statistics	Vikas Publishing	2020
5	PerumalMariappan	Statistics for Business	CRC Press	2020

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

rogrammeCode:	B.Com-Finance			ProgrammeTitle:	BachelorofCommerce Finance	
CourseCode:	25UCF4A2			Title	Batch:	2025-2028
				Statistical Analysis Using - R	Semester:	IV
LectureHrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	15		Credits:	4

Course Objective

To enabling students to efficiently use the R programming language with the emphasis on problem solving and practical application

CourseOutcomes

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

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

Mapping

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

H-High; M-Medium: L–Low

25UCF4A2

Units	Content	Hrs
Unit I	Introduction to R: R as a calculator, statistical software and a programming language, R preliminaries, getting help, data inputting methods (direct and importing from other spread sheet applications like Excel), data accessing, and indexing, Graphics in R, built in functions,	18
Unit II	Descriptive statistics: diagrammatic representation of data (box plots, stem and leaf diagrams, bar plots, pie diagram, scatter plots), measures of central tendency (mean, median and mode), measures of dispersion (range, standard deviation, mean deviation), summaries of a numerical data.	18
Unit III	Inferential Statistics: Parametric tests- t-tests, paired t test, chi-square tests, F Test.. Difference between paired t-test and F-test.	18
Unit IV	Non- Parametric tests-Kruskal Wallis tests, Wilcoxen's test, ANOVA (one- way and two-way). Principles of ANOVA.	18
Unit V	Normal Distribution Plots to check Normality, Plotting probability curves for standard distributions, Correlation and Regression analysis.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction,FlippedClass,DigitalPresentation

AssessmentMethods:

Seminar,Quiz,Assignments,GroupTask.

25UCF4A2

TextBook

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS\EDITION	YEAR OFPUBLICATION
1.	Michale J. Crawley,	THE R BOOK,	John Wiley & Sons, England	2022

ReferenceBooks

S.NO	AUTHOR	TITLEOFTHE BOOK	PUBLISHERS\ EDITION	YEAROF PUBLICATION
1	Joseph Schmuller ·	Statistical Analysis with R	Wiley	2024
2	TorstenHothorn, Brian S. Everitt	Statistical Analyses Using R	Chapman and Hall	2019
3	W. N. Venables, D. M. Smith	An Introduction to R	A Programming Environment for Data Analysis and Graphics,	2019
4	Kiran Pandya, Prashant Joshi, Smruti Bulsari	Statistical Analysis in Simple Steps Using R	SAGE Publications	2018
5	John M. Quick.	Statistical Analysis with R	Packt Publishing	2012

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF4S1			Title	Batch:	2025 - 2028
				SEC II : Naan Mudhalvan:Principles of Auditing	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To expose the students to the principles and practices of Auditing

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF4S1

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF4S1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tandon, B.N., Sudharsana. S &Sundharabanu. S.	A Hand Book of Practical Auditing.	Sultan Chand & Company Ltd.	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rizak Hayis, Philip Wallaege	Auditng 5th Edition	ISAS	2024
2	Dr. T. R. Sharma Shahitya	Auditng	Bhawan Publications	2020
3	DinkarPagare	Principles & Practice of Auditing	Sultan Chand & Sons	2020
4	Pradeep Kumar, SachdevaBaldev, Jagwant Singh	Principles and Practices of Auditing	Kalyani Publications	2022
5	S. Nandhini, Dr Muthukumar, Dr, S MarySujatha	Principles of Practicing of Auditing	Wisdom India Publication	2022

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

Programme Code:	B.Com- Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF4N1			Title	Batch:	2025 - 2028
				Non Major Elective(SEC) II: Online Trading	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enlighten students on the basic concept of online trading

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF4N1

Units	Content	Hrs
Unit I	Online share Trading- Introduction - Modus operandi of E-Trading-BSE-BOLT system-ALGO Trading-Merits of online trading-Types of stock market orders-NSE- OTCEI. Badla Transactions-SEBI Guidelines.	6
Unit II	Methods of Trading-Selection of Broker- Choice of a broker-placement of order-execution of order-Preparation of contract notes- settlement of transaction-Settlement Procedure.	6
Unit III	Speculative Trading-Meaning-Kinds of Speculators- Speculative Transactions-Stock Indices-Recent Development.	6
Unit IV	Investor's protection-Need for Investors Protection -Factors affecting investor's interest-Investor protection measures- SEBI-Functions-Powers-SEBI Guidelines-Prohibition of Unfair trade practices.	6
Unit V	DEMAT-Meaning-Functions-Benefits-CDSL-Features- Account Opening Process –Advantages of CDSL-REMAT-Process of REMAT- DEMAT vs REMAT	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF4N1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suresh Padmalatha,Paul Justin	Management of Banking and financial services	Pearson education,4th edition	2022
2	NachiketM.vechalekar, Rekhakankariya	Financial services	Nirali Prakashan,1st edition	2016
3	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition.	2024
4	V.A. Avadhani	Marketing of financial services	Himalaya Publishing House	2024
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2024

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF4N2			Title	Batch:	2025 - 2028
				Non Major Elective (SEC)II : Financial Intermediaries	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To describe the Role and functions of financial intermediaries in India

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF4N2

Units	Content	Hrs
Unit I	Financial intermediaries-Meaning-Definition-functions-Advantages-Disadvantages-Differencebetweenfinancial institutions and financial intermediaries- Regulatory Framework and Governance.	6
Unit II	Financial instruments-Meaning- Definition-Functions-Advantages-Disadvantages-Relationship of financial instruments with financial intermediaries.	6
Unit III	Types of financial intermediaries-Deposit type institutions-Commercial thrift institutions -Contractual saving institutions-Life insurance-Pension fund-Investment fund-Mutual fund and money market- Global Financial Intermediaries	6
Unit IV	Services of financial intermediaries-Issue management-Underwriting-Portfolio management-Mergers and acquisitions- Credit intermediaries.	6
Unit V	Role of Financial Intermediaries-Measures for Investor protection-Factoring in Trading-Depository System- Market making,, Financial advisory services, Technological innovation.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF4N2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan. M.Y.	Financial Services	Tata McGraw Hill Company: India. 10th Edition	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA B.Saravanaprasath	Financial management& economics for finance CA intermediate	Commercial Law publishers,5th edition	2021
2	Prof.SonuRane	Economics for finance CA intermediate	Target publication Pvt.Ltd,1st edition	2020
3	PC Tulsion, Bharat Tulsion, TusharTulsion	Financial management for CA intermediate	MC Graw Hill,1st edition	2020
4	Gordon &Natarajan	Financial Services	Himalaya Publishing House: 2nd Edition.	2024
5	Dr. Gurusamy S	Essentials of Financial Services and Duties.	New Delhi: Tata McGraw Hill Company	2024

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF4VA			Title	Batch:	2025 - 2028
				Value Added Course: Retail Marketing	Semester:	IV
Lecture Hrs./Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.			Credits:	2

Course Objective

The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of Retail marketing to create customer value.

Course Outcomes

K1	CO1	An understanding of the retail business model .
K2	CO2	Analyse the seven p's of marketing mix
K3	CO3	To understand effective Management of Retail Marketing
K4	CO4	To Examine the Retail Pricing & Promotions
K5	CO5	Estimate the Practical tools and techniques of retail strategy.

Mapping

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

H-High ; M-Medium ; L –Low

Unit	Content	Hrs
Unit I	**Understanding Retail Business:** Strategies in Retailing Management Decision Processes, Ownership Structures in Retailing, and Consumer Decision Making Processes in Retailing.	**10**
Unit II	**Retail Formats & Strategies :** Strategic Perspective in Multi-channel Retailing, Accessing both Physical and Digital, Difference between Omni-channel and Multi-channel retailing, Channel Benefits and Challenges in Multi-channel Retailing, Issue of Free-riding across channels.	**10**
Unit III	**Retail Pricing & Promotion:** Pricing and Channel Management: Pricing Strategies used in Retailing, Finance, Merchandising and Channel Management- Emerging issues in Retailing: Physical vs. Digital, Showrooming and Webrooming as emerging retail challenges, Emergence of Virtual Reality and Artificial Intelligence in Retailing, Strategies for handling retailing challenges in India, Future of Retailing in India.	**10**
Total contact Hrs/Semester		**30**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF4VA

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICTION
1	Dr.N.Muthuselvi	Retail Marketing	Clever Fox Publishing	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sabana K.S	Retail Management and Marketing	National Press	2023
2	David Kilbert	Retail Marketing Management	Pearson India	2020
3	Dr.Nilesh Anute, Dr.Avinash	Retail Marketing	Eureka Publications	2024
4	Helen Goworek , J· Dr Peter McGoldrick	Retail Marketing Management: Principles and Practice	Pearson Education India	2015
5	Prasant Choudry	Retail Marketing in the Modern Age	Sage Publications India Private Limited	2016

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF511			Title	Batch:	2025 - 2028
				CC X: Cost Accounting	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	8		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF511

Units	Content	Hrs
Unit I	Cost concepts Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation	18
Unit II	Material Control Materials – Levels of Inventory(AS-02) – EOQ – Methods of Valuing Material Issues – FIFO – LIFO – HIFO- Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	18
Unit III	Labour and Overheads Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads- Activity based Costing.	18
Unit IV	Process Costing Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18
Unit V	Unit, Job, Batch and Transport Costing Unit Costing – Job Costing and Batch costing -Joint product By product– Transport Costing.	18
	Total Contact Hrs	90

Theory 20% Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF511

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers/17th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.N Arora	Cost Accounting Principles and Practices	Vikas Publishing/14th Edition	2025
2	M.N Arora	Cost Accounting Principles and Practices	Vikas Publishing	2021
3	Prof.AmitabhaBasu	Cost and management accounting	Tee Dee publication	2020
4	Jawahar Lal ,Seema Srivastava, Manisha Singh	Cost accounting	MC Graw Hill publishers /6th Edition	2020
5	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017

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

Programme Code:	B.Com -Finance			Programme Title:	Bachelor of Commerce - Finance	
Course Code:	25UCF512			Title	Batch:	2025 - 2028
				CC XI: Banking Law &Practice	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enrich, enlighten and embellish the student's knowledge about the ingredients of the banking sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember Banking System in India	K1
CO2	Understand the Types and relationship of customer and banker	K2
CO3	Execute Techniques of Credit Creation	K3
CO4	Analyze the classifications of negotiable instruments	K4
CO5	Understand the trends in digital banking.	K2

Mapping

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

H-High ; M-Medium ; L –Low

25UCF512

Units	Content	Hrs
Unit I	Introduction- Bank- Meaning and Definition - Objectives-Functions-Banking System in India- Evolution – Types of banks - Indigenous Bankers - Commercial Banks-State Bank Of India - Regional Rural Banks - Development Banks -Industrial Development Banks of India-NABARD(National bank for agricultural and rural development) - National Housing Bank - Nature and Functions - RBI - Functions- Methods of Credit Control. AI in Banking - Applications of AI in Banking – importance of AI in banking	15
Unit II	Banker customer relationship- Banking- Meaning -Definition- Banker- Customer-types of customer -Relationship between banker and customer- Importance of customer relations - KYC norms - Rights of Banker - obligation of banker and customer- Customer grievances and redressal - Ombudsman - Functions - Powers and Duties.	15
Unit III	Bank Lending and Banking Reforms-Deposits -Types -Loans- Types of Loans and Advances - Principles of Sound lending - Secured vs. Unsecured Advances - Advances against various securities - Priority sector lending - Basel Norms I, II and III-Non-Performing Assets - SARFAESI Act- Banking Sector Reforms	15
Unit IV	Negotiable Instruments Act - Meaning - Characteristics - Types of NI- Cheques - Meaning - Precautions before honouring a cheque - Circumstances under which a cheque can be dishonoured - Crossing and endorsement - meaning- definitions- types and rules of crossing- Endorsement – Definition - Kinds of endorsement - Significance of endorsement - Paying Banker - Duties and Protection to paying banker- Collecting bankers - Duties - Statutory protection for holder in due course - Concept of negligence	15
Unit V	Digital Banking- Meaning- Benefits- Home banking- Mobile banking- Virtual banking- Payment Banking-E-payments- ATM Card/Biometric card- Debit/Credit card- Smart card-Prepaid Instruments- NEFT- RTGS- ECS (credit/debit)- E-money-Electronic purse- Digital cash - Impact of IT on Banks- Soft banks- payment banks-e-wallet. FinTech - Meaning - FinTech lending and its potential impact on market lenders-Opportunities for FinTech lenders	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF512

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordan and Natarajan	Banking Theory Law and Practice	Himalaya Publishing House.	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.R.Myneni	Law of Banking and negotiable instruments	Asia Law house, 5th edition	2022
2	M.L.Tannan	Banking law and practice in India	Lexis Nexis publishers ,28th edition	2025
3	R.N.chaudhary	Banking laws	Central Law Publication	2022
4	Sundharam& Varshney	Banking Theory Law and Practice	New Delhi: Sultan Chand & Sons.	2019
5	D.Muralidharan.	Modern Banking theory	New Delhi: Sultan Chand & Sons	2025

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF513			Title	Batch:	2025 - 2028
				CC XII: Executive Communication &Information Security	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF513

Units	Content	Hrs
Unit I	Principles of Communication – Need and Functions of Business Letter – Essentials of Effective Business Letter – Communication – Types and channels of communication – Barriers to communication– Layout of a Business Letter.	18
Unit II	Trade Letters – Enquiries and Replies, Orders and their Execution – Credit and Status enquiries – Quotations - Complaints and Adjustments. Collection Letters – Circular Letters –Application Letters - Forms and Contents of an Application Letter –Sales Letters.	18
Unit III	Banking correspondence: Introduction – Correspondence with Customers –Head office and Other Banks - Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance and Life Insurance.	18
Unit IV	Components of communication system-Transmission media-Protocol definition-Introduction to TCP/IP-Wireless Network-Basics of internet-Types of attack: Phising, spoofing, Impersonation, Dumpster diving-Information security goals-Information security threats and vulnerability: spoofing identity, tampering with data, repudiation, information disclosure, denial of service, elevation of privilege.	18
Unit V	Authentication- password management-E-commerce security-Windows security-Network security- Network intrusion deduction and prevention system-Fire walls-software security-web security - User authentication, authentication - secret and session management - cross site scripting - cross site forgery - SQL injection. Computer forensics-Steganography.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF513

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal and J.S.Korlahalli,.	Essentials of Business Communication	Sultan Chand& Sons	2021
2	P. Parameswaran, R. SaravanaKumar, T. Jayalakshmi.	A text book of Information Technology	Sultan Chan& Sons	2020

Reference Books

S.NO	**AUTHOR**	**TITLE OF THE BOOK**	**PUBLISHERS \ EDITION**	**YEAR OF PUBLICATION**
1	Ramesh, M.S. and Pattenshetti, C.C. Madhumati M Kulkarni	Business Comunication	R Chand &Co	2022
2	Scott McLean	Effective Business Communication	FlatWorld	2021
3	Dr. Vinod Mishra , Dr. Narendra Shukla, Ranjana Patel	Business Comunication	SBPD Publishing House	2021
4	P. D. Chaturvedi, MukeshChaturvedi	Essentials Of Information Technology 2023 By Roth P	Publisher:Pearson Education India	2023
5	Abhijeet Nirwal, Dr. Damla M, Dr. Dilipkumar	Emerging Trends In Information Technology	No Strach Press	2023

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Cour,se Code:	25UCF5E1			Title	Batch:	2025 - 2028
				DSE -I: Financial management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF5E1

Units	Content	Hrs
Unit I	Finance – meaning - sources of finance - Financial Management- Meaning &significance – objectives - Nature and Scope- Role of Financial Manager – Functions of financial management –Time value of money	15
Unit II	Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Equity Capital - Cost of Preference Capital - Debt Capital and Retained Earnings – Weighted Average Cost of Capital (simple problems only).	15
Unit III	Capital Structure – Concept – Capital Structure Theories : Net Income Approach – Net Operating Income Approach– MM Approach - Determinants of Optimal Capital Structure –EBIT-EPS Analysis- Indifferent Point of EBIT	15
Unit IV	Capital Budgeting-Meaning-Importance-Techniques of Evaluation of long-term Investment proposal-Payback period-Average rate of return-NPV-Profitability Index-IRR(Including simple problems only)- Leverage – Operating Leverage – Financial Leverage – Composite leverage Measurement of Leverages – Effects of Operating and Financial Leverage on Profit – Analyzing Alternate Financial Plans (Theory only)	15
Unit V	Dividend –Meaning-Types- Determinants- Theories-Walter's Model – Gordon's Model –MM approach.(Theory only)	15
	Total Contact Hrs	75

Theory: 80% Problem: 20%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF5E1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	I.M. Pandey	"Financial Management	Vikas Publishing House Pvt Ltd,	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management – Theory and Practice	Tata McGraw Hill Publishing Company Ltd.	2022
2	Khan, M.Y. and P.K. Jain	Financial Management	Tata McGraw Hill Publishing Company Ltd.	2018
3	Maheshwari, S.N	Principles of Financial management	Sultan Chand & Sons,	2019
4	Kulkarni, P.V. SatyaprasadB.G	Financial Management	Himalaya Publishing House	2022
5	Shashi K. Gupta and R.K. Sharma	Financial Management	Kalyani publishers.	2019

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF5E2			Title	Batch:	2025 - 2028
				DSE -I: International Finance	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

22UCF5E2

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. V.A. Avadhani,	International Finance,	Himalaya Publishing House,	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	O.P Agarwal	International Finance	Himalaya Publishing House	2021
2	Kevin. S	Fundamentals of International Financial Management,	PHI Learning pvt ltd	2022
3	H. Kent Baker, Leigh A. Riddick	International Finance	Oxford University Press	2021
4	Geert Bekaert	International Financial Management	Pearson	2021
5	Krugman Obstfeld Metlitz	International Finance: Theory and Policy	Pearson	2018

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF5E3			Title	Batch:	2025 - 2028
				DSE -I: Business Environment	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. V. C. Sinha, Ritika Sinha	Business Environment	SBPD Publications	2020
2	Francis Cherunilam	Business Environment	Himalaya publishing house	2024
3	Dr.V.C Sinha	Business Environment	SBPD PUBLISHING HOUSE	2019
4	K.Aswathappa	Essential of Business Environment	Himalaya publishing house.	2025
5	Veena Keshav Pailwar	Business Environment	PHI Learning	2019

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF514			Title	Batch:	2025 - 2028
				CC XIII: Internship (Institutional Training)	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To give Practical exposure to the Students.

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF514

Institutional Training

Institutional Training is a part of B.Com. (Finance) Curriculum. Students undergo training for a period of 30 days at the end of Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the Student's Performance. Weightage assigned for the student is 50, the distribution of which is as below:

Criteria	Marks
Internal	20
External	30
Total	50

S. No	Internal Components	Marks
1	Review – I *	5
2	Review – II *	5
3	Rough Draft Submission	10
Total		20

S. No	External Components	Marks
1	Originality of idea	2
2	Relevance of current trend	2
3	Candidate involvement	2
4	Thesis style/Language	4
5	Presentation of report	5
6	Viva-Voce	15
Total		30

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

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF515			Title	Batch:	2025 - 2028
				CC XIV : Income Tax Law & Practice	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF515

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

Theory: 40% Problem: 60 %

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF515

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC.	Income-tax Law and Account,	SahithyaBhavan Publisher Current Edition New Delhi,	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang,	Income Tax Law and Practice, 43rd Edition.	Kalyani publishers, New Delhi,	2024
2	Bhagawathi Prasad.	Law & Practice of Income Tax in India	NavmanPrakashan Aligarh, New Delhi,	2024
3	DinkarPagare	Income Tax and Practice	Sultan chand& Sons	2024
4	T.S.Reddy and Y.Hari Prasad reddy	Income-Tax law & Practice	Taxmann Publications, New Delhi	2024
5	M. B. Kadkol	Income-Tax law & Practice	RenukaPrakashan, Hubli.	2024

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

Programme Code:	B.com –Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF5S1			Title	Batch:	2025 - 2028
				SEC III: Fundamentals of Entrepreneurship	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enable the students to become an entrepreneur

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF5S1

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF5S1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S.	Entrepreneurial Development	S.Chand &Coltd. NewDelhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	GuptaCB&Khanka, S.S.	Entrepreneurship & small business management	S.Chand&Coltd. NewDelhi	2022
2	Robert D &Peters.P	Entrepreneurship	S.Chand&Coltd. NewDelhi	2022
3	Jayasree Suresh	Entrepreneurial Development	Margham Publications	2022
4	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routedge	2020
5	Gupta. C.B and Srinivasan.	Entrepreneurial Development	N.P.Sultan Chand and Sons	2020

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF5S2			Title	Batch:	2025 - 2028
				SEC III: Human Resource management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To educate the concepts of Human Resource management

Course Outcomes

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

K1	CO1	To recollect the concept of Human resource planning
K2	CO2	To understand the recruitment process
K3	CO3	To evaluate the concept of industrial disputes
K4	CO4	To analyze the Essential traits of intrapreneurship and conflict management

Mapping

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

H-High ; M-Medium ; L –Low

Unit	Content	Hrs
Unit I	Nature of Human Resources Management – Differences between personnel management and HRM - Human resource planning -Job Analysis – *Job Specification* – Job Description.	9
Unit II	Placement – Induction – Internal – Mobility and Separation – Performance Appraisal – Modern methods of performance appraisal – Assessment centre method-Human resource accounting method-360 degree appraisal method-Behaviorally anchored ratting scale(BARS)Planning.	9
Unit III	Training – Meaning- Need for training- Methods of training-Wage and salary administration-Objectives-Factors are influencing wage policies-methods of payment of wages-law relating to payment of wages**.**	9
Unit IV	Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	9
Unit V	Conflict Management – Types of Conflict – Causes and Remedies of Conflict –Employee morale –Types.	9
Total contact Hrs/Semester		**45**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tripathi, P.C	Human Resource Management..	New Delhi: Sultan Chand & Sons.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Amitabha Sengupta	Human Resource Management: Concepts, Practices, and New Paradigms	Cengage	2024
2	L.M. Prasad	Human Resource Management	Sultan Chand & Sons	2024
3	Dr.Rakesh	Human Resource Management	Archers and Elevators Publishing House	2022
4	Susan and David	Human Resource Management	Wiley	2021
5	Pattanayak, Biswajeet	Human Resource Management	PHI Learning Pvt Ltd	2020

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

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF5AL			Title	Batch:	2025 - 2028
				Advanced Learner Course - I - Management Information Systems	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ;M-Medium;L -Low

25UCF5AL

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF5AL

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Waman S JawadekarSanjiva Shankar Dubey	Management Information System	McGraw Hill	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh Behl, James A. O'Brien, George M. Marakas	Management Information System	McGraw Hill	2020
2	Maria Pomffyova	Management Information System	IntechOpen	2019
3	James A. O'Brien, George M. Marakas, Ramesh Behl	Management Information System	McGraw Hill	2019
4	Gordon Davis, Margrethe Olson	Management Information System	McGraw Hill	2019
5	Sadagopan	Management Information Systems	Prentice hall of India	2020

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

Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF616			Title	Batch:	2025 - 2028
				CC XV: Management Accounting	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	10		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF616

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

Theory 20% Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF616

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy &Dr. Y. Hariprasad Reddy	Management Accounting	Margham Publications	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S.N. Maheshwari	Management Accounting	Sultan Chand & Sons	2024
2	M. N. Arora	Cost And Management Accounting.	Vikas Publishing House	2024
3	M Y Khan, P. K Jain.	Management Accounting	McGraw-Hill	2021
4	Dr. S.P. Gupta, Dr. K.L. Gupta	Management Accounting	Sahitya Bhawan Publications	2021
5	Shashi K. Gupta, R.K. Sharma, Neeti Gupta	Management Accounting	Kalyani Publishers	2021

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF617			Title	Batch:	2025 - 2028
				CC XVI: IKS: Goods and Service Tax	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST.	K1
CO2	Provides information to understand the traders who are responsible to pay GST to State Government and exemptions	K2
CO3	Implement GST and its working mechanisms.	K3
CO4	Demonstrate the documents which are necessity to filing regards outward goods, inward goods, annual returns and claims.	K4
CO5	Evaluate the Calculations of Input tax Credit under GST	K5

Mapping

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

H-High ; M-Medium ; L –Low

25UCF617

Units	Content	Hrs
Unit I	Indirect Taxes- Meaning, features, and contribution to government revenue. Constitutional basis of taxation in India and its historical evolution- Comparative analysis of indirect tax systems Pre-GST era-GST-Meaning and salient features of GST-Objectives and basic scheme of GST in India-Subsuming of taxes under GST and its impact on businesses and consumers..	18
Unit II	Economic rationale behind GST implementation in India- Comparative advantages of GST over previous indirect tax systems- Role of GST Council in decision-making and policy formulation- structure of GST: SGST, CGST, IGST, and their interplay- GST Network and state compensation mechanism- Registration of dealers under GST: Procedures, thresholds, exemptions, and compliance requirements-Rates of GST and their implications on different sectors of the economy-Procedure and levy under GST: Registration, tax invoice requirements, and compliance procedures.	18
Unit III	Taxable events ,Supply of goods and services under GST- Place of supply rules- Within state, interstate, and export transactions- Time of supply and valuation rules under GST-Taxability of expenses and treatment of discounts under GST- Exemption provisions and special schemes: Small supplies, composition scheme, and their impact on businesses- Classification of goods and services under GST- Composite and mixed supplies: Definition, treatment, and implications for GST liability- Impact of classification on GST rates and compliance	18
Unit IV	Assessment and Returns under GST - Furnishing details of outward supplies, inward supplies - First return , filing and subsequent returns, Annual return and final return-Claiming input tax credit (ITC): Conditions, restrictions- Assessment of tax and determination of tax liability under GST	18
Unit V	Input Tax Credit (ITC) - Eligibility criteria for claiming input tax credit (ITC)- Special provisions for ITC in case of capital goods and services- Set-off of ITC against output tax liability and restrictions on claiming ITC- ITC in special circumstances: Reverse charge mechanism and its applicability - Importance of tax invoices and supporting documents in GST compliance- Objectives of customs levy and its impact on international trade- Levy and collection of customs duty: Taxable events and compliance requirements- Comparative analysis of GST with customs duties and their implications on cross-border transactions.	18
	Total Contact Hrs	90

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF617

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes.	Taxman Publications Private Limited. Mumbai	2025

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran.V	Indirect Taxation	Sultan Chand and Sons. New Delhi	2023
2	MOHD RAFI	INDIRECT Taxation containing GST & Customs	Bharat Law House	2021
3	CA Yogendra Bangar	Comprehensive Guide to INDIRECT TAX LAWS (GST, Cus. & FTP)	Bangar Publications	2024
4	Dr.Girish Ahuja and Dr.Ravi Gupta	Systematic Approach to Indirect Taxation Including GST and Customs	Commercial Law House	2022
5	CA.Chitresh Gupta&CA. Shilpi Gupta	GST Law Analysis & Procedures	Bharat Law House Pvt. Ltd., New Delhi	2023

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

Programme Code:	B.Com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF618			Title	Batch:	2025 - 2028
				CC - XVII: Principles of Marketing	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enrich the students with the knowledge of Marketing

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF618

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai & Bagavathi.R.S.N.	Modern Marketing Principles and Practices	Sultan Chand & Co Pvt. Ltd., 1st Edition.	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler.	Principles of Marketing	Prentice Hall of India.17th Revised Edition, New Delhi	2022
2	Paul roetzer	Marketing Artificial intelligence	Matt holt books	2022
3	Dr.Rajan Nair	Marketing.	Sultan Chand & Sons, 7th Revised Edition. NewDelhi	2018
4	Sontakki. C N	Principles of Marketing	Kalyani publishers, 16th edition	2014
5	V.S.Ramasamy& S.Namakumari	Marketing management	SultanChand & Sons 5 th edition	2014

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF6E4			Title	Batch:	2025 - 2028
				DSE -II: Investment Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To impart skills on the fundamentals of investment and security analysis

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the meaning of investment and speculation	K1
CO2	Understand the various investment avenues available for investors	K2
CO3	Apply fundamental and technical analysis for Investment	K3
CO4	Analyze the risk and return concepts in Investment	K4
CO5	Evaluate the portfolio management Process	K5

Mapping

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

H-High ; M-Medium ; L –Low

25UCF6E4

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing Company Ltd.	2021
2	Natarajan L,	Investment Management, Security Analysis and Portfolio	Margham Publications	2020
3	Bhalla V.K	Investment Management	Sultan Chand and Sons.	2022
4	Avadhani VA	Security Analysis and Portfolio management	Himalaya Publishing House, Mumbai.	2020
5	Punithavathy Pandian	Security Analysis and Portfolio management	Vikas Publishing House Pvt Ltd, New Delhi.	2018

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6E5			Title	Batch:	2025 - 2028
				DSE -II: : Derivatives Market	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF6E5

Units	Content	Hrs
Unit I	Introduction to Derivatives Market Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management .	15
Unit II	Forwards and Futures Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models,Beta Management of Stock portfolios, Interest rate swaps-Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)	15
Unit III	Options –Basic Terminology, call, Put, Quotations, Trading & settlement, Margins, Adjustment for corporate actions, Options other than stocks/indices, Difference options & futures/ forwards	15
Unit IV	Functioning of Commodities Market Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges	15
Unit V	Trading, Clearing and Settlement in Derivatives Markets Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.	15
	Total Contact Hrs	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shasmsur Rabb khan	Financial services	McGraw-Hill Professional Publishing	2025

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	PatricBoyale	Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps	Kindle	2021
2	R. Stafford Johnson	Derivatives Markets and Analysis	Wiley Edition 3	2020
3	David H. Goldenberg	Derivatives Markets	Routledge,4th Edition	2020
4	Michael Durbin	All About Derivatives	McGraw-Hill Professional Publishing/ Edition 2	2019
5	AparnaBellur	Derivatives Market in India	ICFAI University Press	2023

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

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce – Finance	
Course Code:	25UCF6E6			Title	Batch:	2025 - 2028
				DSE -II:: E-Commerce	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	**CO Statement**	**Knowledge Level**
CO1	Remember the concept of e-commerce and its advantage	K1
CO2	Understand the Different Business Models	K2
CO3	Apply the knowledge over Internet Infrastructure	K3
CO4	Analyze the E-Marketing and E-Payment System	K4
CO5	Evaluate the Legal framework of e-commerce and Cyber crime	K5

Mapping

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

H-High ;M-Medium;L –Low

Units	Content	Hrs
Unit I	Introduction to E-commerce -History of E-commerce -features of E-commerce technology -advantages, challenges in E-commerce – E-com Vs E-Business -functions of E-Commerce – Ecommerce framework	15
Unit II	E-commerce business models-Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B), Business-to-Administration (B2A) and Consumer-to-Administration (C2A)- Transaction security – Firewalls and transaction security – requirements for transaction security	15
Unit III	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, requirements for Internet -The Advantages of Internet- Internet service provider – Types –World Wide Web- www technologies	15
Unit IV	E- Marketing & E- Payment system – E-Marketing channels – Advertising on Network-EDI architecture and Paper less Trading -Types of E- Payment system – Issues – Components of effective E -Payment system	15
Unit V	Legal Framework – Legal Framework for E-Commerce- Net threats – cyber laws – aims and features of cyber laws – Cyber crimes -Intelligent Web design	15
	Total Contact Hrs	**75**

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF6E6

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Addison Wesley	Frontier of E-Commerce	Pearson publication	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	David Whiteley	E-commerce: Strategy, Technology and Applications	McGraw Hill Education	2024
2	Bharat Bhaskar	Electronic Commerce: Framework, Technology and Application	McGraw Hill Education	2021
3	PT Joseph	E-Commerce: An Indian Perspective	PHI Learning	2023
4	Dr.R.S.Bhardwj and MS .Bhamini Garg	E-Commerce	Galgotia Publishing	2018
5	Dennis P.Curtin	E-Commerce principles and Information technology	Tata Mc Graw Hill Publication	2018

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

Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6E7			Title	Batch:	2025 - 2028
				DSE -III -Working Capital Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enlighten the students with new concepts of Working capital Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the working capital concepts	K1
CO2	Understand sources of financing current asset	K2
CO3	Apply the cash and receivables management	K3
CO4	Analyze the inventory management technique	K4
CO5	To create knowledge in Inventory Control Systems	K6

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Working capital-meaning–Importance of working capital management-components of working capital–Determinants of working capital requirements–Estimating working capital needs –working capital lifecycle–Roles of finance manager in working capital	15
Unit II	Financing Current Assets - Different approaches to financing current assets: Conservative, aggressive and matching approach, Sources of finance- Spontaneous source- Trade credits- Short term bank finance- Commercial papers and Public deposits- Committees on working capital finance.	15
Unit III	Cash Management - Facets of Cash Management, Motives for Holding Cash, Factors determining Cash Needs, Cash Budgeting, Long term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.	16
Unit IV	Receivables Management - Objectives, Credit Policy: Nature and Goals, Optimum Credit Policy- Credit policy variables-credit standards-credit period–cash discount and collection efforts – credit evaluation – control of receivables.	14
Unit V	Inventory Management- Nature of Inventories- Need to Hold Inventories - Objectives of Inventory Management, Inventory Management Techniques - Analysis of Investment in Inventory - Inventory Control Systems.	15
	Total contact Hrs/Semester	75

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	HrishikesBattacharya	Working capital Management strategies and Techniques	Prentice hall of India	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dhiraj Sharma	Modern banking and Working Capital Management	Himalaya Publishing house	2022
2	.I.M. Pandey	FinancialManagement	Vikas Publishing House Private Ltd,	2024
3	Hrishikes Bhattacharya	Working Capital Management Strategies And Techniques	PHI Learning	2021
4	R.K. Gupta, Himanshu Gupta	Working Capital Management	Notion Press	2021
5	Vibhav pratap	Working Capital Management and systematic literature review	Excel Books	2023

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

Programme Code:	B.com -Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6E8			Title	Batch:	2025 - 2028
				DSE -III - Security Analysis And Portfolio Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

- To provide Knowledge in the area of investment decision making and investment process. It focuses on the investment analyses.
- To develop a thorough understanding of the process of investments.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To provide a theoretical and practical background in the field of investments	K1
CO2	To Understand the designing and managing the bond portfolio.	K2
CO3	Apply knowledge for Valuing equity and debt instruments	K3
CO4	Evaluate and Measuring the portfolio performances .	K4
CO5	Acquire knowledge in Portfolio management framework	K4

Mapping

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

H-High; M-Medium; L –Low

25UCF6E8

Units	Content	Hrs
Unit I	Conceptual Framework Investment alternatives - Investment attributes-Investment versus speculation -Financial markets - Portfolio management process -Sources of investment risk 8. Approaches to investment decision making Investment alternatives-Non-marketable financial assets -Money market instruments -Bonds or fixed income securities -Equity shares-Mutual fund schemes- Life insurance- Real estate.	15
Unit II	Investment Environment: Derivatives: Financial Derivatives – Meaning – Definition – Futures and Options – Pay-off in future and options – Stock and Index futures and options – Trading strategies – Commodity Derivatives – Structure of commodity exchanges – Commodity futures and options – Hedging using commodity futures. Options:	15
Unit III	Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators.	15
Unit IV	Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model	15
Unit V	Portfolio management framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio-evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.	15
	Total Contact Hrs	75

**Italics* denotes self-study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasannachandra,	International management	McGraw Hill New Delhi..	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avdhani, V.A	Investment and Security Market in India,	Himalaya Publishing house	2022
2	S. Kevin	Securities Analysis and Portfolio Management	PHI Learning	2021
3	V.K.Bhalla, ,	Investment Management	S.Chand & CompanyLtd	2022
4	Frank K. Reilly and Keith C. Brown	Investment Analysis and Portfolio Management	Cengage Learning.	2020
5	Frank J. Fabozzi	**Bond Markets, Analysis, and Strategies**	Penguin Random House	2021

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Programme Code:	B.com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6E9			Title	Batch:	2025 - 2028
				DSE -III -Operations Research	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

Units	Content	Hrs
Unit I	Introduction to OR –Evolution-Importance-Scope and impact on Business – Role of OR in Industry and Business –Limitations of OR– Linear Programming – formulation – Solution by Graphical Method.(Simple problems only)	15
Unit II	Transportation model – Initial Basic Feasible solutions – North West Corner method-Least Cost Method-VAM Method-Optimum solution for non–degeneracy and degeneracy model – Assignment Model – Travelling Salesmen problem.(Simple problems only)	15
Unit III	Network – PERT – CPM – crashing – Time-cost optimization. (Simple problems only)	15
Unit IV	Inventory Models –Introduction –Types of inventory-Economic Order quantity(EOQ) – EOQ with no shortage –EOQ with shortage-EOQ with price breaks-EOQ with one price break-EOQ with Two price break.(Simple problems only)	15
Unit V	Simulation – Types of simulation – Monte Carlo simulation –Decision Theory – Pay off tables – decision criteria – decision trees.(Simple problems only)	15
	Total Contact Hrs	75

Theory 20% Problem 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari, C.R.	Quantitative Techniques.	Vikas Publications. 3rdRevised.New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons New Delhi	2022
2	Kantiswarup,P.K.Gupta	Operations Research	Sultan&SonsNew Delhi ,15 edition	2019
3	DR P.R Vittal and Malini	Operations Research	Margham Publications	2012
4	N.D. Vohra	Quantitative Techniques in Management	McGraw Hill Publishers. New Delhi	2018
5	A.P.Verma	Operation Research:	S. Kattaria&sons	2022

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Programme Code:	B.Com-Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6S1			Title	Batch:	2025 - 2028
				SEC IV: Naan Mudalvan: Commerce Practical	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

EXERCISES	LIST OF PRACTICAL	Hrs
1.	Report writing – sales report	
2.	letter to editor- current issues	
3.	Computation of tax liability	
4.	Filling and preparation of Saral form and form 16	
5.	Inward mail register – outward mail register	
6.	Preparation of application form for PAN Card	
7.	Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan, RTGS, NEFT	
8.	Filling up of promissory note	
9.	Filling up of share application	30
10.	Preparation of employee history card	
11.	Preparation of pay roll	
12.	Preparation of pay slip	
13.	Fixing brand name for six type of product with USP	
14.	Designing office layout	
15	Filling of insurance proposal.	
16	Preparation of application form for GST	
Total contact Hrs/Semester		30

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Scheme of Evaluation for Commerce Practical:

Criteria	Marks
End Semester Examination	38
Internal Assessment	12
Total	50

Internal Assessment :

Criteria	Marks
Record	4
Model Practical	4
Observation	4
Total	12

Programme Code:	B.Com - Finance			Programme Title:	Bachelor of Commerce Finance	
Course Code:	25UCF6AL			Title	Batch:	2025 - 2028
				Advanced Learner Course II - Intellectual Property Rights	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-		Credits:	**

Course Objective

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

Course Outcomes

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

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

Mapping

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

H-High ; M-Medium ; L –Low

25UCF6AL

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

25UCF6AL

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda, K V	Intellectual Property Rights: Protection and Management.	IN: Cengage Learning India Private Limited.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, V K	Law relating to Intellectual Property Rights	IN: Lexis Nexis.	2018
2	B. Ramakrishna, H. S. Anil Kumar	Fundamentals of Intellectual Property Rights	Notion Press	2018
3	Virendra Kumar Ahuja	Intellectual Property Rights	LexisNexis	2017
4	Neeraj, P., &Khusdeep, D	Intellectual Property Rights	IN: PHI learning Private Limited	2017
5	D. L. Bosworth ·	Intellectual Property Rights	Elsevier Science	2017

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