

ACADEMIC CURRICULA

POSTGRADUATE DEGREE PROGRAMME

MASTER OF COMMERCE

(Accounting and Finance)

Two Years (Full-Time)

Learning Outcome Based Education

Choice Based Flexible Credit System

Academic Year

2021 – 2022



SRM
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University u/s 3 of UGC Act, 1956)

SRM INSTITUTE OF SCIENCE AND TECHNOLOGY

(Deemed to be University u/s 3 of UGC Act, 1956)

**Kattankulathur, Chengalpattu District 603203,
Tamil Nadu, India**

DEPARTMENT OF ACCOUNTING FINANCE

1. Department Vision Statement	
Stmnt - 1	To be recognized nationally and internationally as an exemplary department of Accounting Finance
Stmnt - 2	To provide complete knowledge in accounting and finance to train the young generation of Accounting professionals
Stmnt - 3	To emerge as a hub of world class research to disseminate our knowledge through interaction with industry, academicians and society at large

2. Department Mission Statement	
Stmnt - 1	To provide world class teaching and state of art research environment to highly talented young minds
Stmnt - 2	To perform frontier research in the field of accounts and finance and to serve the society through enhanced contemporary change in the field of accounting and finance
Stmnt - 3	To provide an outstanding educational and research experience for the students, researchers and professionals
Stmnt - 4	To enable the students to have a wide range of career choices through outstanding learning experience
Stmnt - 5	To infuse best scientific methods in teaching theoretical and experimental concepts of accounting and finance

3. Program Education Objectives (PEO)	
PEO - 1	Acquiring knowledge and skill: Understanding the basics of various fields of Accounting and Finance ranging from fundamental core subjects to application based subjects
PEO - 2	Higher studies / research / analysis: To employ critical thinking, analytical problem solving skills in the basic areas of accounting and finance
PEO - 3	Job orientations / proficiencies / skills: Capable of working effectively in diverse teams in both class-room and internship training to identify appropriate resources required for management and completion of project with ethical scientific conduct
PEO - 4	<i>Entrepreneurship / Self-empowerment:</i> To emphasize the relevance of Accounting and Finance as the important discipline for sustaining the existing industries and establishing new ones to self-empowering the students to create job opportunities and entrepreneurships
PEO - 5	To develop a national and international perspective in Accounting and Finance to enable them for improving knowledge and skill for their career development in the chosen field of Accounting and Finance domain.

4. Program Specific Outcomes (PSO)	
PSO - 1	Graduates will acquire a comprehensive knowledge and sound understanding of fundamentals of Accounting and Finance
PSO - 2	Graduates will develop practical, analytical and managerial skills in accounting and finance
PSO - 3	Graduates will be prepared to acquire a range of general skills, to solve problems, to evaluate information, to use computers productively, to communicate with society effectively and learn independently

5. Consistency of PEO's with Mission of the Department					
	Mission Stmt. – 1	Mission Stmt. – 2	Mission Stmt. – 3	Mission Stmt. – 4	Mission Stmt. – 5
PEO - 1	H	M	H	H	H
PEO - 2	H	H	H	M	M
PEO - 3	H	H	H	H	L
PEO - 4	H	H	H	H	M
PEO - 5	H	H	M	M	H

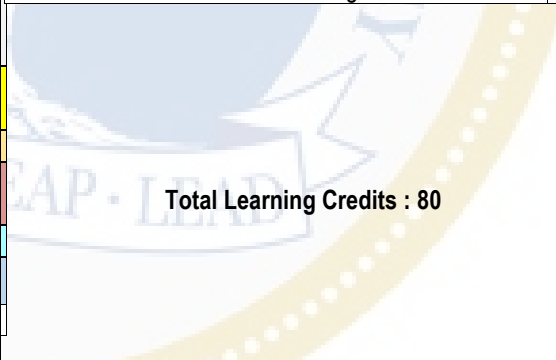
H – High Correlation, M – Medium Correlation, L – Low Correlation

6. Consistency of PEO's with Program Learning Outcomes (PLO)															
	Program Learning Outcomes (PLO)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Professional Behavior	Life Long Learning
PEO - 1	H	H	M	M	H	H	H	H	H	H	M	H	H	M	H
PEO - 2	H	H	H	H	M	H	M	M	H	H	H	H	H	L	H
PEO - 3	M	M	M	M	H	H	H	H	H	H	H	H	H	H	H
PEO - 4	H	H	H	H	H	H	H	H	H	H	M	H	H	H	M
PEO - 5	H	H	H	L	H	H	H	H	H	H	H	H	H	H	H

7. Programme Structure (Total Credits:80)									
1. Professional Core Courses (C) (11 Courses)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PAF21101J	Accounting for Business	2	0	4	4				
PAF21102J	Financial Econometrics	2	0	4	4				
PAF21103J	Digital Banking	2	0	3	3				
PAF21201J	Accounting for Corporates	2	0	4	4				
PAF21202J	Cost Estimation and Control	2	0	4	4				
PAF21203J	Goods and Services Tax	2	0	3	3				
PAF21301J	Accounting for Decision Making	2	0	4	4				
PAF21302J	Tax Planning	2	0	4	4				
PAF21303J	Treasury Management	2	0	3	3				
PAF21401J	Business Research Methods	2	0	3	3				
PAF21402J	Financial and Cost Audit	2	0	3	3				
Total Learning Credits					39				
2. Discipline Elective Courses (D) (3 Courses)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PAF21D01T	Advanced Financial Management	4	0	0	4				
PAF21D02T	Project Management								
PAF21D03T	Security Analysis and Portfolio Management	4	0	0	4				
PAF21D04T	Strategic Management								
PAF21D05T	Foreign Exchange and Financing of Foreign Trade	4	0	0	4				
PAF21D06T	Insurance and Risk Management								
Total Learning Credits					12				
3. Generic Elective Courses (G) (3 Courses)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PAF21G01J	Economics for Business and Finance	1	0	3	2				
PAF21G02J	Industrial Relations and Labour law								
PAF21G03J	Financial Market Operation	1	0	3	2				
PAF21G04J	Legal aspects of Business								
PAF21G05J	Front Accounting	1	0	3	2				
PAF21G06J	E-Commerce								
Total Learning Credits					6				
4. Skill Enhancement Courses(S) (3 Courses)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PAF21S01J	Managerial Behavior and Effectiveness	1	0	3	2				
PMS21S01T	Optimization Techniques for Commerce	4	0	0	4				
PAF21S02J	Entrepreneurial Development	1	0	3	2				
Total Learning Credits					8				
5. Project Work, Internship in Industry / Higher Technical Institutions(P)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PAF21P01L	Internship	-	-	-	2				
PAF21P02L	MOOC								
PAF21P03L	Project Work	0	0	20	10				
Total Learning Credits					12				
6.Ability Enhancement Courses (AE) (3 Courses)									
Course Code	Course Title	Hours/ Week				C			
		L	T	P					
PCD21AE1T	Professional Skills and Problem Solving	1	0	0	1				
PCD21AE2T	General Aptitude for Competitive Examinations	1	0	0	1				
PCD21AE3T	Employability Skills	1	0	0	1				
Total Learning Credits					3				

8. Course Structure

Semester	Professional Core Courses (PCC)	Discipline Electives Courses (DEC)	Generic Electives Courses (GEC)	Skill Enhancement Courses (SEC)	Ability Enhancement Courses (AEC)	Project Work, Internship (P)	Total Credits	Total Hours
Sem I	PCC-1(4) PCC-2 (4) PCC-3(3)	DEC-1 (4)	GEC (2)	SEC 1 (2)	AEC 1 (1)		20	30
Sem II	PCC-4 (4) PCC-5 (4) PCC-6 (3)	DEC-2 (4)	GEC (2)	SEC 2 (4)	AEC 2 (1)		22	30
Sem III	PCC-7 (4) PCC-8 (4) PCC – 9 (3)	DEC-3(4)	GEC (2)	SEC 3 (2)	AEC 3 (1)	P (2)	22	30
Sem IV	PCC-10 (3) PCC-11 (3)					P (10)	16	30
Total Credits	39	12	6	8	3	12	80	120

9. Implementation Plan												
Semester – I						Semester – II						
Course Code	Course Title	Hours/Week			C	Course Code	Course Title	Hours/Week			C	
		L	T	P				L	T	P		
PAF21101J	Accounting for Business	2	0	4	4	PAF21201J	Accounting for Corporates	2	0	4	4	
PAF21102J	Financial Econometrics	2	0	4	4	PAF21202J	Cost Estimation and Control	2	0	4	4	
PAF21103J	Digital Banking	2	0	3	3	PAF21203J	Goods and Services Tax	2	0	3	3	
PAF21D01T	Advanced Financial Management	4	0	0	4	PAF21D03T	Security Analysis and Portfolio Management	4	0	0	4	
PAF21D02T	Project Management					PAF21D04T	Strategic Management					
PAF21G01J	Economics for Business and Finance	1	0	3	2	PAF21G03J	Financial Market Operation	1	0	3	2	
PAF21G02J	Industrial Relation and Labour Law					PAF21G04J	Legal aspects of Business					
PAF21S01J	Managerial Behaviour and Effectiveness	1	0	3	2	PMS21S01T	Optimization Techniques for Commerce	4	0	0	4	
PCD21AE1T	Professional Skills and Problem Solving	1	0	0	1	PCD21AE2T	General Aptitude for Competitive Examinations	1	0	0	1	
	Total	13	0	17	30		Total	16	0	14	30	
Total Learning Credits					20	Total Learning Credits						22
Semester – III						Semester - IV						
Course Code	Course Title	Hours/Week			C	Course Code	Course Title	Hours/Week			C	
		L	T	P				L	T	P		
PAF21301J	Accounting for Decision Making	2	0	4	4	PAF21401J	Financial and Cost Audit	2	0	3	3	
PAF21302J	Tax Planning	2	0	4	4	PAF21402J	Business Research Methods	2	0	3	3	
PAF21303J	Treasury Management	2	0	3	3	PAF21P03L	Project Work	0	0	20	10	
PAF21D05T	Foreign Exchange and Financing of Foreign Trade	4	0	0	4		Total	4	0	26	30	
PAF21D06T	Insurance and Risk Management					Total Learning Credits						16
PAF21G05J	Front Accounting	1	0	3	2							
PAF21G06J	E-Commerce											
PAF21S02J	Entrepreneurial Development	1	0	3	2							
PAF21P01L	Internship	0	0	0	2							
PAF21P02L	MOOC											
PCD21AE3T	Employability Skills	1	0	0	1	Total Learning Credits : 80						
	Total	13	0	17	30							
Total Learning Credits					22							

10. Program Articulation Matrix																
Course Code	Course Name	Programme Learning Outcomes														
		Disciplinary Knowledge	Critical Thinking	Problem Solving	Analytical Reasoning	Research Skills	Team Work	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Multicultural Competence	Ethical Reasoning	Community Engagement	ICT Skills	Leadership Skills	Life Long Learning
PAF21101J	Accounting for Business	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21102J	Financial Econometrics	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21103J	Digital Banking	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21201J	Accounting for Corporates	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21202J	Cost Estimation and Control	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21203J	Goods and Services Tax	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21301J	Accounting for Decision Making	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21302J	Tax Planning	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21303J	Treasury Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21401J	Business Research Methods	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21402J	Financial and Cost Audit	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D01T	Advanced Financial Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D02T	Project Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D04T	Security Analysis and Portfolio Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D05T	Strategic Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D07T	Foreign Exchange and Financing of foreign Trade	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21D08T	Insurance and Risk Management	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G01J	Economics for Business and Finance	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G02J	Industrial Relation and Labour Law	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G03J	Financial Market Operation	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G04J	Legal aspects of Business	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G05J	Front Accounting	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21G06J	E-Commerce	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21S01J	Managerial Behaviour and Effectiveness	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PMS21S01T	Optimization Techniques for Business	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21S02J	Entrepreneurial Development	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21S01J	Managerial Behaviour and Effectiveness	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21P01L	Internship	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PAF21P02L	MOOC															
PAF21P03L	Project Work	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PCD21AE1T	Professional Skills and Problem Solving	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PCD21AE2T	General aptitude for competitive examinations	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
PCD21AE3T	Employability Skills	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
	Program Average	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

H – High Correlation, M – Medium Correlation, L – Low Correlation



SEMESTER – I

Course Code	PAF21101J	Course Name	ACCOUNTING FOR BUSINESS	Course Category	C	Professional Core Courses				L	T	P	C
										2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
					1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1 :	To apply the knowledge of Identification and recording of transactions in financial accounting			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning	
CLR-2 :	To understand on the ascertainment of results in accounting						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLR-3 :	To ascertain net results of operations of a financial transaction						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLR-4 :	To enable the use off keeping accounts						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLR-5 :	To learn and understand the ascertainment of financial affairs						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLR-6 :	To have a proper understanding of advanced accounting						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:					3	80	75													
CLO-1 :	To recognize the importance of controlling money			3	85	70																
CLO-2 :	To understand the basic concept for providing economic data			3	75	80																
CLO-3 :	To employ the appropriate techniques in prevention of errors and frauds			3	86	85																
CLO-4 :	To have a skill in control of financial policy			3	70	75																
CLO-5 :	To helping tax fixation			3	80	70																
CLO-6 :	To maintain systematic records of financial transactions			3																		

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
S-1	SLO-1	Introduction to Accounting	Consignment Accounts	Accounting for Joint Ventures	Farm accounts	Voyage Accounting
	SLO-2	Introduction to Accounting	Consignment Accounts	Accounting for Joint Ventures	Farm accounts	Voyage Accounting
S-2	SLO-1	Accounting Concept	Accounting for consignment transactions	Partnership VS Joint Venture	Objectives of farm accounting	Expenses which appear on the debit side of voyage accounts
	SLO-2	Accounting concept	Accounting for consignment transactions	Partnership VS Joint Venture	Objectives of farm accounting	Expenses which appear on the debit side of voyage accounts
S-3	SLO-1	Accounting conventions	Accounting for consignment transactions	Accounting treatment	Peculiar features of farm accounting	Item which appear on the credit side of voyage accounts
	SLO-2	Accounting conventions	Accounting for consignment transactions	Accounting treatment	Peculiar features of farm accounting	Item which appear on the credit side of voyage accounts
S-4	SLO-1	Preparation of trial balance	Accounting for consignment transactions	Accounting treatment	Recording the transactions	Preparation of voyage accounts
	SLO 2	Preparation of trial balance	Accounting for consignment transactions	Accounting treatment	Recording the transactions	Preparation of voyage accounts
S-5	SLO 1	Preparation of trial balance	Stock valuation	Accounting treatment	Preparation of final accounts	Preparation of voyage accounts

Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	18		18		18		18		18	
	SLO-2	Preparation of trial balance	Stock valuation		Accounting treatment		Preparation of final accounts		Preparation of voyage accounts	
S-6	SLO-1	Rectification of errors	Consignment inwards		Recording in the books of each party		Royalty accounts		Accounting for packages or container	
	SLO-2	Rectification of errors	Consignment inwards		Recording in the books of each party		Royalty accounts		Accounting for packages or container	
S-7	SLO-1	Rectification of errors	Sale on approval		Memorandum method		Terminology related to royalty		Non returnable packages- no separate charge is made	
	SLO-2	Rectification of errors	Casual transactions		Memorandum method		Terminology related to royalty		Non returnable packages- no separate charge is made	
S-8	SLO-1	Rectification of errors	Considerable number of transactions		Accounting treatment in the case of three venture		Accounting entries in the books of lessee		Non returnable packages- no separate charge is made	
	SLO-2	Rectification of errors	Many transactions		Accounting treatment in the case of three venture		Accounting entries in the books of lessee		Non returnable packages- separate charge is made	
S-9	SLO-1	Preparation of final account	Lease Accounting		Bill of exchange		Accounting entries in the books of lessee		Non returnable packages- separate charge is made	
	SLO-2	Preparation of final account	Lease Accounting		Meaning and definition		Accounting entries in the books of lessee		Non returnable packages- separate charge is made	
S-10	SLO-1	Preparation of final account	Lease VS Hire purchase		Parties involved in bills		Accounting entries in the books of lessor		Returnable packages – When consumers are not charged	
	SLO-2	Preparation of final account	Lease VS Hire purchase		Parties involved in bills		Accounting entries in the books of lessor		Returnable packages – When consumers are not charged	
S-11	SLO-1	Average due date	Terms peculiar in leasing		Entries for bills drawn and accepted		Accounting entries in the books of lessor		Returnable packages – When consumers are not charged	
	SLO-2	Average due date	Terms peculiar in leasing		Entries for bills discharged		Accounting entries in the books of lessor		Returnable packages – When consumers are charged	
S-12	SLO-1	ADD- when lent in various installment	Accounting for operating lease		Endorsement of bills		Accounting for sub- lease		Returnable packages – When consumers are charged	
	SLO-2	ADD- when lent in various installment	Accounting for operating lease		Discounting of bills		Accounting for sub- lease		Returnable packages – When consumers are charged	
S-13	SLO-1	ADD- when lent in one installment	Accounting for operating lease		Bill collection		Accounting for sub- lease		Account Current	
	SLO-2	ADD- when lent in one installment ADD-when lent in one installment	Accounting for operating lease		Dishonor of bills		Investment accounts		Account Current	
S-14	SLO-1	Preparation of Bank Reconciliation statement	Accounting for Financial lease		Noting charges		Ex-Interest purchase		Forward method	
	SLO-2	Preparation of Bank Reconciliation statement	Accounting for Financial lease		Renewal of bill		Ex-interest purchase		Forward method	
S-15 to S-18	SLO-1	Preparation of Bank Reconciliation statement	Accounting for Financial lease		Retiring of bill		Cum-interest purchase		Backward method	
	SLO-2	Preparation of Bank Reconciliation statement	Accounting for Financial lease		Accommodation of bills		Cum-interest purchase		Backward method	

Learning Resources/ Reference books	1. Gupta RL & Radhasamy, "Advanced Accounting", Vol – I, S.Chand & Company, New Delhi 2012.	3. T.S Reddy and A. Murthy, Advanced Accountancy, Margham publication
	2. Pillai RSN, Bagavathi & S.Uma, "Fundamentals of Advanced Accounting Financial Accounting", S.Chand & Company, Vol – II, 2013.	4. Ashok Sehgal & Deepak Sehgal, "Advanced Accounting / Financial Accounting", Taxman Publications, 6th Edition, 2008.

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
Total		100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram5. 5. Mr.A.P. Sebastian, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21102J	Course Name	FINANCIAL ECONOMETRICS	Course Category	C	Professional Core course	L	T	P	C
							2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR)::		The purpose of learning this course is to	Learning			Program Learning Outcomes (PLO)														
CLR-1 :		To apply the knowledge of financial econometrics, data type	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :		To understand on the Ascertainment of results in analysis	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :		To ascertain interpretation of a econometric test																		
CLR-4 :		To enable the use of business and forecasting the price movement.																		
CLR-5 :		To learn and understand the ascertainment of data errors.																		
CLR-6 :		To have a proper understanding of statistical application																		

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLO-1 :		To recognize the importance of econometrics	3	80	75		H	H	H	H	H	L	M	L	M	M	H	H	M	M
CLO-2 :		To understand the basic concept for finance and economic data	3	85	70		H	H	H	H	H	L	M	L	M	M	H	H	M	M
CLO-3 :		To employ the statistical test and model in Prevention of errors and frauds.	3	75	80		H	H	H	H	H	L	M	L	M	M	H	H	M	M
CLO-4 :		To have a skill in control of finance and its volatility	3	86	85		H	H	H	H	H	L	M	L	M	M	H	H	M	M
CLO-5 :		To Help in forecast the future movements	3	70	75		H	H	H	H	H	L	M	L	M	M	H	H	M	M
CLO-6 :		To maintain systematic records of finance data.	3	80	70		H	H	H	H	H	L	M	L	M	M	H	H	M	M

S-1	Duration	Learning module 1	Learning module 3	Learning module 3	Learning module 4	Learning module 5
	Hours	18	18	18	18	18
S-2	SLO-1	Mathematics and economics	The basic two variable regression models:	augmented Dickey	Advantages	hypothesis
	SLO-2	economic and econometric	estimation	Fuller test and	estimation and forecasting with VAR	Coefficients
S-3	SLO-1	the aims and methodology of econometrics	statistical inference	Engle Granger test	impulse response function	testing
	SLO-2	historical origin of the term regression	Prediction	error correction mechanism	Multivariate time series analysis	testing the equality
S 4	SLO-1	its modern interpretation-Classical time series analysis utility	extensions of two variable regression model –	autocorrelation function	Meaning	restricted least squares
	SLO-2	time series analysis –	regression through origin	partial auto-correlation function	Objective	–testing f
S-5	SLO-1	components of time series data	scaling and units of measurement	auto-regressive	Scope	testing the functional form of regression.–
	SLO-2	measurement	functional forms of regression model –	Meaning	Advantages	Meaning
S-6	SLO-1	cycles– the nature	– OLS Multiple Regression	Objectives	Difference	Difference
	SLO-2	nature	Multiple Regression Analysis	Scope	Purpose	Scope
S-7	SLO-1	and sources of data for econometric analysis	: The problem of estimation –	Difference	Limitations	Advantages
	SLO-2	Trend	notation and assumptions	Importance	vector autoregressive (VAR) models	Limitation
S-8	SLO-1	Seasonality	meaning of partial regression coefficients	Advantages	Meaning	Objective
	SLO-2	Classical time series analysis utility	the multiple coefficient of determination	Disadvantages	Objectives	Need
S 9	SLO-1	methodology of econometrics	the multiple coefficient of correlation R	Need	Advantages	specification and diagnostic testing.

	SLO-2	Classical time series analysis utility	R2 and adjusted R2	AR) models, ARIMA models	Disadvantages	Problem of Inference
S-10	SLO-1	Meaning	partial	economic applications	Difference	testing
	SLO-2	Objectives	interpretation-	stationary process	Need	about individual partial regression
S-11	SLO-1	Characteristics	Estimation	Dickey	Importance	Meaning
	SLO-2	Difference	Hypothesis testing	Granger test	Scope	Difference
S-12	SLO-1	Advantages	correlation and	auto-correlation function	and forecasting with VAR	Scope
	SLO-2	Disadvantages	and OLS regression	ARIMA models	ARCH) model – generalized ARCH	Advantages
S-13	SLO-1	Purpose	Analysis of residuals	Importance	Johansen Co-integration test on VAR	Limitation
	SLO-2	and sources of data for econometric analysis	comparing two linear models	Merits	Granger causality test	Objective
S-14	SLO-1	Types of sources	- R2 – adjusted R2	Demerits	historical and implied	Need
	SLO-2	Statistical data	Test for normality	Types of ARMA models	Volatility	regression models)
S-15 To S-18	SLO-1	Non statistical data	Regression	Hypothesis testing	auto-regressive conditional	multicollinearity
	SLO-2		application using Eviewand R	Hypothesis testing	hetroscedasticity (ARCH) model – generalized ARCH	autocorrelation

Learning Resources	<ol style="list-style-type: none"> 1. Gujarathi, D (2003) Basic Econometrics, 4th Edition, New York: McGraw Hill 2. Maddala, G (1992) Introduction to Econometrics, 2nd ed., New York: MacMillan. 3. Chris Brooks (2014), Introductory Econometrics for Finance, 3/e/, Cambridge University Press. 4. John Campbell, Andrew Lo, Archie MacKinlay (1997). The Econometrics of Financial Markets, Princeton University Press. (CLM) 5. Ruey S. Tsay (2002). Analysis of Financial Time Series. (RT) 6. Chris Brooks (2002). Introductory econometrics for finance, Cambridge University Press. (CB) 7. John H. Cochrane (2005). Asset Pricing, Princeton University Press. (JC) 8. Walter Enders (2003). Applied econometric time series, Wiley. (WE) 9. Hamilton, J. (1994), Time Series Analysis, Princeton University Press, Princeton. (JH)
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory		Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr. Desigan Balaji, Company Secretary	Dr. T. Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	<ol style="list-style-type: none"> 1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST, Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. S. Baranidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21103J	Course Name	DIGITAL BANKING	Course Category	C	Professional Core course	L	T	P	C
							2	0	3	3

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):	The purpose of learning this course is to:	Learning			Program Learning Outcomes (PLO)														
CLR-1 :	To get knowledge about Banking system	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	To increase the knowledge about deposit and loan	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :	To improve the skill of using e-banking services																		
CLR-4 :	To aware of using ATM and debit cards																		
CLR-5 :	To educate the modern payment system in Small banks and Mudra banks.																		
CLR-6 :	To make the students in proficiency in modern banking practices.																		

Course Learning Outcomes (CLO):	At the end of this course, learners will be able to:	Learning			Program Learning Outcomes (PLO)														
CLO-1 :	Understood knowledge in Indian banking system	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :	Increased knowledge in E -banking operation	2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :	Equipped in Mobile -banking	2	75	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4 :	Increased knowledge in mechanism of ATM and use of debit and credit card	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5 :	Enable to use emerging trends in digital banking system	2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6 :	Well versed in Digital banking operation and help to get job in banking industry	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	15	15	15	15	15
S-1	SLO-1	Banking – Definition	Introduction of E-Banking – Meaning	Mobile Banking – Introduction	Electronic Payment Systems-Introduction
	SLO-2	Banking System	Definition of E-banking	Meaning of Mobile Banking	EPS Meaning
S-2	SLO-1	Role of Banks in Economic Development	E-Banking and Financial Services	Services of Mobile Banking	ATM
	SLO-2	Role of RBI	Risk Management for E Banking	Security issues	Features and Benefits
S-3	SLO-1	Central Bank –	Internet Banking	Telephone Banking	Mechanism
	SLO-2	Functions of Central Bank	Mechanics of Internet Banking	Mechanism of Telephone Banking	Shared ATM network in India
S-4	SLO-1	Tools of monetary Control	Drawbacks of Internet Baking	Benefits of Telephone Banking	Digital Money
	SLO-2	Role of RBI in Regulating and Controlling Banks	Future outlook.	Draw backs of Telephone Banking	Mode of issue of implications
S-5	SLO-1	Introduction and Need for Digital Banking Products	Overview of global payment systems	Overview and Brief History of Mobile Banking	Digital Payments.
S-9	SLO-1	Customer Education for Digital Banking Products	Overview of domestic payment systems	Profitability of Mobile Banking	E-Money
	SLO-2	Objectives of Digital Banking Products	Overview of domestic payment systems	Product Features of Mobile Banking	Monetary Policy Issues of RBI.
S-6	SLO-1	Introduction of Financial Inclusion	RuPay Secure	Diversity	Electronic Funds Transfer System.

	SLO-2	Logic and logistics	Immediate Payment Service (IMPS)	Back End Operations and Technology	Overview and Brief History	Profitability of CDMs.
S-7	SLO-1	Vehicles for Financial Inclusion	National Unified USSD Platform (NUUP)	Role of Back End Operations and Technology	Product Features	Risk Management and Frauds
	SLO-2	Financial Inclusion	NUUP	Responsibilities of Back End Operations and Technology	Instant Money Transfer Systems	Back End Operations and Technology
S-8	SLO-1	Business Correspondents	National Automated Clearing House (NACH)	Cards	Various Value-Added Services	Overview and Product Features
	SLO-2	Business facilitators	NACH	Overview of Cards	Bill payments, Donations	Risk Management and Frauds
S-9	SLO-1	Digital Banking Products	Aadhaar Enabled Payment System (AEPS)	Brief history of cards	Proprietary Trading	Back End Operations and Technology
	SLO-2	Financial Inclusion -Objectives	Advantages of AEPS	Various types of cards .	Brown Label and White Label ATMs	Fin techs
S-10	SLO-1	Introduction - Product Planning	Components of KYC	Product features EMV technology	ATM Network Planning	Business ecosystems Block chain
	SLO-2	Structure for Marketing Digital Banking Products	Cheque truncation System (CTS)	New Technologies	Onsite/ Offsite	Crypto Currencies
S 11	SLO-1	Sales delivery to customers	Procedural guidelines for CTS	Tap and Go payment applications	Security and Surveillance of ATM Sites h.	Crypto Currencies
	SLO-2	Marketing for Financial Inclusion	National Financial Switch (NFS)	NFC technology in Banking	Optimisation models for Net work Planning	Peer Financing
S 12	SLO – 1	Marketing for Financial Inclusion - Dangers of Mis-selling	RTGS	Approval Processes for Cards	Features of Net work Planning	Cloud Financial Analyst
	SLO – 2	Product Planning	RTGS payment method	Profitability of Cards .	Profitability of ATMs	Virtualisation
S 13	SLO-1	Dangers of Mis-selling	NEFT	Back End operations	E Payment Schemes	Analytics banking
	SLO – 2		Forex settlements	Recovery and Follow up.	Electronic Payment procedures	Artificial Intelligence
S 14	SLO-1	Use of analytics in marketing Digital Banking Products	Securities Settlement	Electronic Delivery Channels	Automated clearing house. Wire transfers.	Machine Learning
	SLO-2					
S 15	SLO – 1	Concept of e-Galleries -	innovative Banking	Assignment on new technologies	Item processing. Remote deposit capture.	Internet of things (IoT).
	SLO – 2	After sales service to customers	Payment Systems	Assignment on new technologies	FedLine Access Solutio	Internet of things technology to save money.

Learning Resources	1. Gordon and Natarajan – Banking Theory Law and Practice 2. Tandon M.L- Banking Law and Practice in India 3. Maheshwari. S.N.: - Banking Law and Practice	4. Shekar. K.C- Banking Theory Law and Practice 5. D Muraleedharan – Modern Banking 6. Varshney – Banking 7. Technology in Banking – Margham Publication
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Expert from Industry	Experts from Academic	Internal Experts
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Course Code	PAF21D01T	Course Name	ADVANCED FINANCIAL MANAGEMENT	Course Category	D	Discipline Specific Elective	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1 :	To study the sources of raising funds and application of funds			
CLR-2 :	To understand the concept of capital structure			
CLR-3 :	To get idea on leverage			
CLR-4 :	To learn the importance of cost of capital			
CLR-5 :	To know the dividend policy of companies			
CLR-6 :	To get through knowledge on financial management			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1 :	Obtained knowledge on efficient way of raisng funds and utilization of funds			
CLO-2 :	Enhanced knowledge on capital structure of a company			
CLO-3 :	Gained idea on cost of capital			
CLO-4 :	To have a skill in control of financial policy			
CLO-5 :	Learnt the concept of leverage			
CLO-6 :	Equipped skills on management of funds			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning

Duration (hour)		Learning Unit / Module 1 12	Learning Unit / Module 2 12	Learning Unit / Module 3 12	Learning Unit / Module 4 12	Learning Unit / Module 5 12
S-1	SLO-1	Introduction	Cost of Capital	Capital Structure	Capital Budgeting Decisions	Dividend decision
	SLO-2	Definition and Scope of Financial Management	Concept & Definition of Cost of Capital	Concept of Capital Structure	Need and Significance of Capital Budgeting	Dividend policy
S-2	SLO-1	Definition of Financial Management	Concept & Definition of Cost of Capital	Concept of Capital Structure	Need and Significance of Capital Budgeting	Theory of Dividend – Walter model
	SLO-2	Scope of Financial Management	Concept & Definition of Cost of Capital	Importance of Capital Structure	Need and Significance of Capital Budgeting	Gordon model
S-3	SLO-1	Importance of Financial Management	Concept & Definition of Cost of Capital	Importance of Capital Structure	Capital Budgeting Process	MM Model
	SLO-2	Importance of Financial Management	Concept & Definition of Cost of Capital	Assumptions of Capital Structure	Capital Budgeting Process	Working capital
S-4	SLO-1	Finance function	Significance of Cost of Capital	Assumptions of Capital Structure	Capital Budgeting Process	Working capital
	SLO-2	Approaches to finance functions	Significance of Cost of Capital	Assumptions of Capital Structure	Capital Budgeting Process	Kinds of Working Capital
S-5	SLO-1	Financial Management	Significance of Cost of Capital	Computation based on Net Income Approach	Project Classification	Operating Cycle
	SLO-2	Objectives of Financial Management	Significance of Cost of Capital	Computation based on Net Income Approach	Project Classification	Operating Cycle
S-6	SLO-1	Wealth Maximization	Cost of Debt and Preference	Net Operating approach	Methods of Evaluation	Operating Cycle
	SLO-2	Profit Maximization	Cost of Debt and Preference	Net Operating approach	Methods of Evaluation	Importance of Working Capital
S-7	SLO-1	Maximizing the Earning Per Share	Cost of Equity	Traditional Approach	Investment Criteria	Importance of Working Capital

Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	12		12		12		12		12	
	SLO-2	Financial Decision		Cost of Equity		Traditional Approach		Investment Criteria		Importance of Working Capital
S-8	SLO-1	Financial Management Process		Cost of Retained earnings		Essentials of a Sound Capital Structure		Traditional Methods		Dangers of Inadequate Working Capital;
	SLO-2	Financial Management Process		Cost of Retained earnings		Essentials of a Sound Capital Structure		Traditional Methods		Dangers of Inadequate Working Capital;
S-9	SLO-1	Financial Management Process		Determination of cost of Capital		Optimum capital structure		Discounted Cash flows Methods		Excessive Working Capital;
	SLO-2	Financial Management Process		Determination of cost of Capital		Optimum capital structure		Discounted Cash flows Methods		Excessive Working Capital
S-10	SLO-1	Functional Area of Financial Management		Weighted Average Cost of Capital		Point of Indifference		Factors determining capital budgeting		Management of Working Capital
	SLO-2	Functional Area of Financial Management		Weighted Average Cost of Capital		Point of Indifference		Factors determining capital budgeting		Management of Working Capital
S-11	SLO-1	Functional Area of Financial Management		Floatation cost and Weighted average cost of capital.		Capital Structure Policies in Practice		Limitation of Capital Budgeting		Factors determining Working capital
	SLO-2	Functional Area of Financial Management		Floatation cost and Weighted average cost of capital.		Factors Determining Capital Structure		Risk Analysis in Capital Budgeting		Estimation of Working capital Requirement
S-12	SLO-1	Functions of Finance Manager		Problems on cost of capital		Leverages – Meaning, Significance of Leverages		Sensitivity Analysis & Simulation Analysis		Problems on working capital requirements
	SLO-2	Functions of Finance Manager		Problems on cost of capital		Types of Leverages.		Break Even Analysis		Problems on working capital requirements

Learning Resources / Reference books	1. 1 Financial Management: Pandey, I. M. Vikas Publications.	4. Advanced Financial Management: Kohok, M. A., Everest Publishing House
	2. Financial Management: Text & Problems: Khan, M. Y/ Jain, P. K. TMH	5. Financial Management: Kishore, R. M. Taxman Allied Service
	3. Financial Management: Theory & Practice: Chandra, Prasanna TMH	

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Course Code	PAF21D02T	Course Name	PROJECT MANAGEMENT	Course Category	D	Discipline Specific Elective	L 4	T 0	P 0	C 4
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1 :	To apply the knowledge of Identification project management			
CLR-2 :	To get on the Ascertainment of project Identification			
CLR-3 :	To ascertain project planning			
CLR-4 :	To enable the use of organization structure and style.			
CLR-5 :	To learn and understand the ascertainment of project techniques.			
CLR-6 :	To have a proper understanding of project measurement and performance			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1 :	To recognize the importance of project management			
CLO-2 :	To understand the basic concept for project identification			
CLO-3 :	To employ the appropriate techniques in Prevention of errors and frauds.			
CLO-4 :	To have a skill in control of risk management			
CLO-5 :	To Helping project measurement and performance			
CLO-6 :	To maintain systematic records of projects.			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)		Learning Unit / Module 1 12	Learning Unit / Module 2 12	Learning Unit / Module 3 12	Learning Unit / Module 4 12	Learning Unit / Module 5 12
S-1	SLO-1	Project management	Project identification	Organizational structure	Pert	Risk management
	SLO-2	Basics	Selection	Organizational issues	CPM	Introduction
S-2	SLO-1	Introduction	Introduction	Introduction	Introduction	Risk
	SLO-2	Need	Process	Concept	Development	Types of risk
S-3	SLO-1	Knowledge	Initiation	Need	Project network	Risk management
	SLO-2	Areas	Prefeasibility study	Knowledge	Time	Meaning
S 4	SLO-1	Meaning	Feasibility studies	Areas	Estimation	Role of risk
	SLO-2	Definition	Project break	Meaning	Determination	Overall project management
S-5	SLO-1	Types	Even point	Definition	Critical path	Steps
	SLO-2	Importance	Project planning	Types	Pert model	Risk identification
S-6	SLO-1	Objective	Knowledge	Importance	Measures	Risk analysis
	SLO-2	Purpose	Areas	Objective	Variability	Reducing risk
S-7	SLO-1	Need	Meaning	Purpose	CPM model	Basics
	SLO-2	Merits	Definition	Need	Network cost	Introduction
S-8	SLO-1	Demerits	Types	Merits	system	Need
	SLO-2	Process	Importance	Demerits	Basics	Knowledge
S 9	SLO-1	Steps	Objective	Process	Introduction	Areas
	SLO-2	Life cycle of project	Purpose	Steps	Need	Meaning

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-10	SLO-1	Importance	Need	Leadership styles	knowledge	Definition
	SLO-2	Objective	Merits	Conflict ,Resolution	Areas	Types
S-11	SLO-1	Merits	Demerits	Team management	Importance	Importance
	SLO-2	Demerits	Process	Diversity	Objective	Objective
S-12	SLO-1	Project manager	Steps	Change management	Types	Process
	SLO-2	PM philosophy	Project planning	Making fit	Merits and demerits	Quality concepts

Learning Resources	TEXT BOOK :	4. Chandra, P. (2002). Projects Planning,Analysis,Selection,Financing,Implementation and Review. New Delhi: Tata McGraw-Hill.
	1. Larson, E.W. and Gray, C.F. (2018), Project management the managerial process, Seventh Edition, McGraw-Hill 2. Raworth, K. (2017), Doughnut Economics, Seven ways to think like a 21st - Century Economist, Random House 3. Russel, J.A. (2017), A brief guide to Business Classics, Robinson Marr, B. (2014), 25 Need to Know Key Performance Indicators, Pearson	5. Gray F.Clifford, L. W. (2008). Project Management Th e Managerial Process. McGraw Hill

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram. 5. Dr. S. Baranidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21G01J	Course Name	ECONOMICS FOR BUSINESS AND FINANCE	Course Category	G	Generic Elective	L	T	P	C
							1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Program Learning Outcomes (PLO)														
CLR-1 :	To understand the basic concepts of economics	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	To study the business environment	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal analysis	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost analysis.	Problem Solving Skills	Communication Skills	Analytical Skills	Limits of economic analysis	Business Behavior	Life Long Learning
CLR-3 :	Elucidate the concept of national income, its related concepts and its determination.																		
CLR-4 :	Examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy.																		
CLR-5 :	Emanate the role of money in the financial system and describe the impact of exchange rate in the domestic economy.																		
CLR-6 :	On taking this course the student will be able to obtain practical knowledge and analytical framework of economics.																		

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:																	
CLO-1 :	Familiar with monetary policy and its objectives.	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :	Understand the role of government in an economic system	2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :	Enhanced knowledge on determinants of money demand and supply	2	75	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4 :	Enriched knowledge on monetary policy and its objectives.	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5 :	Understand the concept of exchange rate, analyse the difference between nominal and real exchange rate and describe the impact of exchange rate fluctuation on domestic economy	2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6 :	At the end of the course, the student will be able to articulate the concept of National Income and Identify the challenges in National Income computation.	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	12	12	12	12	12
S-1	SLO-1	Introduction to basic concepts	Consumer Behavior	Various forms of market structure	Public Finance
	SLO-2	Nature of business economics	Indifference curves definition	Local market, International market	Role of Government in an economic system
S-2	SLO-1	Scope of business economics	Properties of IC Curves	Regional Market	Functional framework
	SLO-2	Limitations of Business Economics	Consumer Equilibrium	Perfect competition	Allocation, Redistribution and stabilization function
S-3	SLO-1	Limitations of Business Economics	Marginal Rate of Substitutions	Price output decisions	Fiscal policy:
	SLO-2	Relation to other disciplines	Price Line	Monopoly Competitions	Objectives,
S-4	SLO-1	Objectives of business economics	Indifference curve analysis	Price output decisions	Automatic stabilizer Vs. Discretionary Fiscal Policy
	SLO-2	Role of business economists	Price effects	Oligopoly Competitions	Instruments of Fiscal Policy
S-5	SLO-1	Responsibility of economists	Income effects	Price output decisions	Types of fiscal policy
	SLO-2	Various economic system	Substitutions effect	Pricing Objectives	Fiscal policy for long-run economic growth,
S-6	SLO-1	Applications of economics concepts	Slutsky equations	Pricing Methods	Limitations of fiscal policy
	SLO-2	Long term objectives of business firm	RGD Allan Analysis	Factors affecting pricing methods	Crowding effect
S-7	SLO-1	Demand concepts	Production function	National Income	Concept of money,
					Operating procedures and instrumentation

	SLO-2	Law of Demand: assumptions and explanations	Law of variable proportions	Usefulness and significance	Characteristics of money,	Cash Reserve Ratio
S-8	SLO-1	Importance and limitations of law of demand	Applications of Law of variable proportions	Different concepts of National Income	Functions of money	Statutory Liquidity Ratio
	SLO-2	Limitations of law of demand	Law of returns to scale	GDP-Real Vs. Nominal	Demand for money	Direct Credit
S-9	SLO-1	Applications of law of demand	Constant returns to scale	Gross National product (GNP)	Theories of demand for money	Indirect instruments
	SLO-2	Utilities: Total utility and marginal Utility	Increasing to returns scale	Net Domestic Product (NDP),	Quantity theory of money (Classical approach)	Repo
S-10	SLO-1	Law of diminishing marginal utility	Decreasing to returns scale	Net National product (NNP)	Neo- classical approach,	Reverse Repo
	SLO-2	Importance and limitations of law of DMU	Decreasing to returns scale	Per capita Income, Personal Income	Keynesian theory of demand for money	Open market operation,
S-11	SLO-1	Law of Equi-marginal utility	Economies of scale	Disposable Personal Income (DI)	Behavior toward Risk.	Standing facilities
	SLO-2	Importance and limitations of law of EMU	Internal economies of scale	Circular flow of Income (2,3,4 sector model)	Changes in Exchange rate of currency	Monetary Policy Committee
S-12	SLO-1	Applications of EMU	External economies of scale	Methods of National Income calculation:	Devaluation – Revaluation – Depreciation – Appreciation	Inflation, Deflation And Reflation
	SLO-2	Limitations of EMU	Cost classification	Limitations and Challenges of National Income calculation	Impact of exchange rate fluctuation on domestic economy.	Types, Causes and effects of inflation on different sectors of the economy, Measures to control inflation.

Learning Resources	1. Ahuja H L, Business Economics, 13th edition, S. Chand & Co, 2019. 2. D.M.Mithani Fundamentals of Business Economics – I 1st edition Himalaya Publishing House 2012 3. K.P.M. Sundharam and E.N. Sundharam, Business Economics, 1st edition, Sultan Chand and Sons, 2017.	1. S.P.S.Chauhan, Micro Economic Analysis, First Edition, IHP, 2013. 2. https://nscpolteksby.ac.id/ebook/book/economics 3. https://nscpolteksby.ac.id/ebook/book/accounting
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

Course Designers		
Experts from Industry	Experts from Higher Technical Institutions	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr.S.SAGATHEVAN, SRMIST 2. Mr.T.RAJESHWARAN, SRMIST

Course Code	PAF21G02J	Course Name	INDUSTRIAL RELATION AND LABOUR LAW	Course Category	G	Generic Elective Courses	L	T	P	C
							1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):	The purpose of learning this course is to:
CLR-1 :	To know about the importance of Labour
CLR-2 :	To know about the growth of the organization and the Labour
CLR-3 :	To study about the need of the Trade Unions
CLR-4 :	To know about the various laws related with labour
CLR-5 :	Employee Participation in organization
CLR-6 :	To know about the Contemporary Issues

Course Learning Outcomes (CLO):	At the end of this course, learners will be able: to
CLO-1 :	Understand the importance of Labour
CLO-2 :	Know the growth of the organization and the Labour
CLO-3 :	Study the need of the Trade Unions
CLO-4 :	Get the knowledge of various laws related with labour
CLO-5 :	Acquire knowledge about employee Participation in organization
CLO-6 :	Solve the contemporary Issues

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)
2	80	75
2	80	70
2	75	70
2	80	75
2	80	70
2	80	75

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	12	12	12	12	12
S-1	SLO-1	Industrial relations - introduction	Trade union	Wage	Employee health and safety
	SLO-2	Overview of industrial relations	Trade union act	Salary vs wage	Employee health and safety
S-2	SLO-1	Concept industrial relations	Need of trade union	Principles of wage	Occupational hazards
	SLO-2	Concept industrial relations	Need of trade union	Principles of wage	Occupational hazards
S-3	SLO-1	Composition of industrial relations	Types of trade union	Types of wages	Protection against occupational hazards
	SLO-2	Composition of industrial relations	Types of trade union	Types of wages	Protection against occupational hazards
S-4	SLO-1	Importance of industrial relations	Theories of trade union	Component of wage	Significance of industrial safety
	SLO-2	Importance of industrial relations	Theories of trade union	Component of wage	Significance of industrial safety
S-5	SLO-1	Objectives of industrial relation	Trade union movement in India	Methods of wage payment wage legislation India	Safety measures and programs in India
	SLO-2	Objectives of industrial relation			
S-6	SLO-1	Approaches to industrial relation	Problems of trade union	Incentives	Social security
	SLO-2	Approaches to industrial relation	Problems of trade union	Benefits	Objectives
S-7	SLO-1	Parties to industrial relation	Measures to strengthen the trade union	Type of incentives	Types of social security
	SLO-2	Parties to industrial relation	Measures to strengthen the trade union	Type of incentives	Types of social security
S-8	SLO-1	Causes to poor industrial relation	Collective bargaining	Types of benefits	Social security measures in India
	SLO-2	Developing sound industrial relation	Objectives of collective bargaining	Types of benefits	Social security measures in India

S-9	SLO-1	Industry relation India International labour organization in India	Importance of collective bargaining	Social security	Social security legislation in India	The employees' provident fund and mp act, 1952
	SLO-2	Industry relation India International labour organization in India	Bargaining strategies Bargaining process Bargaining in India	Social security	Social security legislation in India	EPF applicability EPF eligibility
S-10	SLO-1	Industrial dispute Causes of industrial dispute	Employee empowerment Need of employee empowerment Forms of employee empowerment	Different form of social security	Employee discipline Objectives Causes for misconduct Procedure for disciplinary action	Employer and employee monthly contribution Towards employees provident fund Employees' deposit linked insurance scheme Employees' pension scheme
	SLO-2					
S-11	SLO-1	Causes of industrial dispute	Barriers of employee empowerment	Different form of social security	Employees state insurance act 1948	Contract labour (regulation and abolishing) act 1970.
	SLO-2	Consequences of industrial dispute	Barriers of employee empowerment	Social security measures in India	Employees state insurance act 1948	Contract labour- concept, scope and dimensions
S-12	SLO-1	Prevention of industrial dispute	Employee participation Objectives	Disablement benefits	Provision and Applicability	Reasons for engagement of contract labour
	SLO-2	Settlement of industrial dispute	Worker participation in India	Social security legislation in India	Contribution period and benefit period	Labour market scenario in india
	SLO-2	Settlement of industrial dispute	Worker participation in India	Social security legislation in India	Contribution period and benefit period	Problems of contract laborers Legal protection to contract labour in India

Learning Resources	1. Dr.Nikita Agrawal, Dr.Anuj Agrawal, Dr.Alka Agrawal : "Industrial Relation and Labour Laws" – Galgotia Publishing Company	2. Arun Monappa, Ranjeet Nambudiri, PatturajaSelvaraj : "Industrial Relations and Labour Laws" – Mc Graw Hill Education 3. Piyali Ghosh, Shefali Nandan: "Industrial Relations and Labour Laws" – Mc Graw Hill Education
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST, Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram

Course Code	PAF21S01J	Course Name	MANAGERIAL BEHAVIOUR AND EFFECTIVENESS	Course Category	S	Skill enhancement course	L 1	T 0	P 3	C 2
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE	Data Book / Codes/Standards	Nil		

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1:	To understand the management concept			
CLR-2:	To understand the different methods of managerial strategy			
CLR-3:	To Employ appropriate techniques for management			
CLR-4:	To learn the managerial skills			
CLR-5:	To equip managerial skills			
CLR-6:	To gain knowledge on effective management			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1:	Knowledge on management concept			
CLO-2:	Familiar with management strategy			
CLO-3:	Complete knowledge on organizational behavior			
CLO-4:	Proficiency in managerial techniques			
CLO-5:	Inculcating managerial skills			
CLO-6:	Implementing effective management techniques			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)
2	80	75
2	80	70
2	75	70
2	80	75
2	80	70
2	80	75

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	12	12	12	12	12
S-1	SLO-1	Descriptive Dimensions of managerial job	Identifying managerial talent	Concept of managerial effectiveness	Organisational process
	SLO-2	Dimensions of managerial job	Identifying managerial talent	Concept of managerial effectiveness	Organisational process
S-2	SLO-1	Model	Recruitment	Approaches of managerial effectiveness	Organisational process
	SLO-2	Model	Recruitment	Person approach	Organizational structure
S-3	SLO-1	Model	Recruitment	Person approach	Organizational structure
	SLO-2	Model	Recruitment	Person approach	Organizational structure
S-4	SLO-1	Time dimensions in managerial job	Selection	Process approach	Organizational climate
	SLO-2	Time dimensions in managerial job	Selection	Process approach	Organizational climate
S-5	SLO-1	Time dimensions in managerial job	Selection	Process approach	Organizational culture
	SLO-2	Time dimensions in managerial job	Selection	Product approach	Organizational culture
S-6	SLO-1	Effective job behavior	Managerial skills development	Product approach	Group influences
	SLO-2	Effective job behavior	Managerial skills development	Product approach	Group influences
S-7	SLO-1	Ineffective job behavior	Managerial skills development	Bridging the gap	Job challenge
	SLO-2	Ineffective job behavior	Managerial skills development	Bridging the gap	Job challenge
S-8	SLO-1	Functional dimensions in managerial job	Pay and rewards	Measuring managerial effectiveness	Competition
	SLO-2	Functional dimensions in managerial job	Pay and rewards	Measuring managerial effectiveness	Competition
S-9	SLO-1	Functional dimensions in managerial job	Managerial motivation	Measuring managerial effectiveness	Conflict management
	SLO-2	Functional dimensions in managerial job	Managerial motivation	Measuring managerial effectiveness	Conflict management
S-10	SLO-1	Level dimensions in managerial job	Effective management criteria	Current industrial practice in the	Conflict management

Duration (hour)	12	12	12	12	12
			management of managerial effectiveness		
	SLO-2	Level dimensions in managerial job	Effective management criteria	Current industrial practice in the management of managerial effectiveness	Managerial styles
S-11	SLO-1	Level dimensions in managerial job	Performance appraisal measures	Current Government practice in the management of managerial effectiveness	Managerial styles
	SLO-2	Level dimensions in managerial job	Performance appraisal measures	Current Government practice in the management of managerial effectiveness	Managerial styles
S-12	SLO-1	Role dimensions in managerial job	Current practices	Effective manager is an optimizer	Managerial grid
	SLO-2	Role dimensions in managerial job	Current practices	Effective manager is an optimizer	Managerial grid

Learning Resources/ Reference books	1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi. 2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi. 3. J.Jayasankar, Business Management - Margham Publication - Chennai.	4. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi. 5. Uday Pareek: Understanding Organizational Behaviour, Oxford University Press, New Delhi.
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. N. Sridharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PCD21AE1T	Course Name	Professional Skills and Problem Solving	Course Category	A	Ability Enhancement Course	L 1	T 0	P 0	C 1
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	Career Development Centre				

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1:	Utilise success habits to enhance professionalism			
CLR-2:	Enable to solve problems and to crack competitive exams.			
CLR-3:	Understand and master the mathematical concepts to solve types of problem			
CLR-4:	Identify a logically sound and well-reasoned argument			
CLR-5:	Expertise in communication and problem-solving skills			
CLR-6:	Develop problem solving skills with appropriate strategies			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1:	Identify success habits and inculcate professional skills			
CLO-2:	Grasp the approaches and strategies to solve problems with speed and accuracy			
CLO-3:	Collectively solve problems in teams and groups			
CLO-4:	Construe and solve an argument through critical thinking			
CLO-5:	Acquire communication and problem- solving skills			
CLO-6:	Apply problem solving techniques and skills			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Disciplinary Knowledge	Critical Thinking	Problem Solving	Analytical Reasoning	Research Skills	Team Work	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Multicultural Competence	ICT Skills	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	M	H	M	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H

Duration (hour)	3	3	3	3	3
S-1	SLO-1	Personal profiling	Creative problem solving method	Case study analysis	Emotional Intelligence
	SLO-2	USP & Personal branding	Techniques	Case study analysis	Personal & social competence
S-2	SLO-1	Assumption and strengthening of an argument	Weakening and Inference of an argument	Conclusion and paradox of an argument	Main idea and structure of a passage
	SLO-2	Assumption and strengthening of an argument	Weakening and Inference of an argument	Conclusion and paradox of an argument	Main idea and structure of a passage
S-3	SLO-1	Arithmetic: Simple equations	Profit, Loss & Discount	Average	Percentage
	SLO-2	Equation 1 and equation 2	Interest calculation	Average	Percentage

Learning Resources	1.Arun Sharma-Quantitative aptitude for CAT, Tata McGraw Hill 2.Dinesh Khattar-The Pearson Guide to QUANTITATIVE APTITUDE for competitive examinations.	3.Manhattan Prep - GRE Reading Comprehension and Essays 4. Seven habits of highly effective people- Steven Covey 5. Manhattan Prep – Critical Reasoning Skills and Techniques
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Learning Assessment											
	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Understand										
Level 2	Apply	40 %	-	40 %	-	40 %	-	40 %	-	40 %	-
	Analyze										
Level 3	Evaluate	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

CLA – 4 can be from any combination of these: Assignments, Seminars, Scientific Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications etc.,

Course Designers		
Experts from Industry		Internal Experts
1.Mr Ajay Zenne, Career Launcher, ajay.z@careerlauncher.com		Mr. P Priyanand, SRMIST
		Mrs. Kavitha Srisarann, SRMIST
2. Mr.Pratap Iyer, Study Abroad Mentors, Mumbai, pratap.iyer30@gmail.com		Mr. Harinarayana Rao, SRMIST
		Dr. A Clement, SRMIST

SEMESTER – II

Course Code	PAF21201J	Course Name	ACCOUNTING FOR CORPORATES	Course Category	C	Professional Core Courses	L	T	P	C
							2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):			The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :			To gain knowledge about Accounting Standard and valuation of shares			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :			To understand the Share issues and amalgamation						Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :			To learn the practice of preparing final accounts of bank and insurance businesses						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4 :			To understand the consolidation of holding and subsidiary company balance sheet						H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLR-5 :			To study the recently emerged accounting						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-6 :			To gain complete knowledge about accounting of companies						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO):			At the end of this course, learners will be able to:																				
CLO-1 :			Gained knowledge about Accounting standard and valuation of shares			2	80	75															
CLO-2 :			Learnt the Share issues and amalgamation			2	80	70															
CLO-3 :			Familiar in the practice of preparing final accounts of Bank and Insurance businesses			2	75	70															
CLO-4 :			Idea about consolidation of holding and subsidiary company balance sheet			2	80	75															
CLO-5 :			Learnt recently emerged accounting			2	80	70															
CLO-6 :			complete knowledge about accounting of companies			2	80	75															

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
S-1	SLO-1	Introduction to accounting standard	Issue of shares	Bank accounts	Holding company VS subsidiary company	Introduction to Double accounts system
	SLO-2	Meaning and definition	Issue of shares	Bank accounts	Holding company VS subsidiary company	Introduction to Double accounts system
S-2	SLO-1	Objectives of accounting standards	Issue of shares	NPA	Capital profit vs. revenue profit	Final account under double accounts
	SLO-2	Objectives of accounting standards	Issue of shares	NPA	Capital profit vs. revenue profit	Final account under double accounts
S-3	SLO-1	Significance of accounting standard	Forfeiture of shares	Provision for NPA	Cost of control VS minority interest	Final account under double accounts
	SLO-2	Significance of accounting standard	Forfeiture of shares	Provision for NPA	Mutual owings	Final account under double accounts
S-4	SLO-1	Compliance of accounting standard	Forfeiture of shares	Recovery of Bad debts	Mutual owings	Final account under double accounts
	SLO-2	Compliance of accounting standard	Forfeiture of shares	Recovery of Bad debts	Bonus and dividend paid in capital profit	Final account under double accounts
S-5	SLO-1	Role of Accounting standard board	Reissue of shares	Rebate on bills discounted	Bonus shares and dividend paid in capital profit	Introduction to inflation accounting
	SLO-2	Role of Accounting standard board	Reissue of shares	Rebate on bills discounted	Bonus shares and dividend paid in capital profit	Introduction to inflation accounting
S-6	SLO-1	Function and responsibility of ASB	Reissue of shares	Rebate on bills discounted	Bonus shares and dividend paid in revenue profit	Current purchasing power method
	SLO-2	Function and responsibility of ASB	Reissue of shares	Rebate on bills discounted	Bonus shares and dividend paid in revenue profit	Computation of gain or loss on monetary items
S-7	SLO-1	Concept as per AS	Redemption of preference shares	Preparation of Profit or loss account	Mutual Owings	Computation of gain or loss on monetary items
	SLO-2	Procedures and formulation of accounting	Redemption of preference shares	Preparation of Profit or loss account	Mutual owings	Current cost accounting method

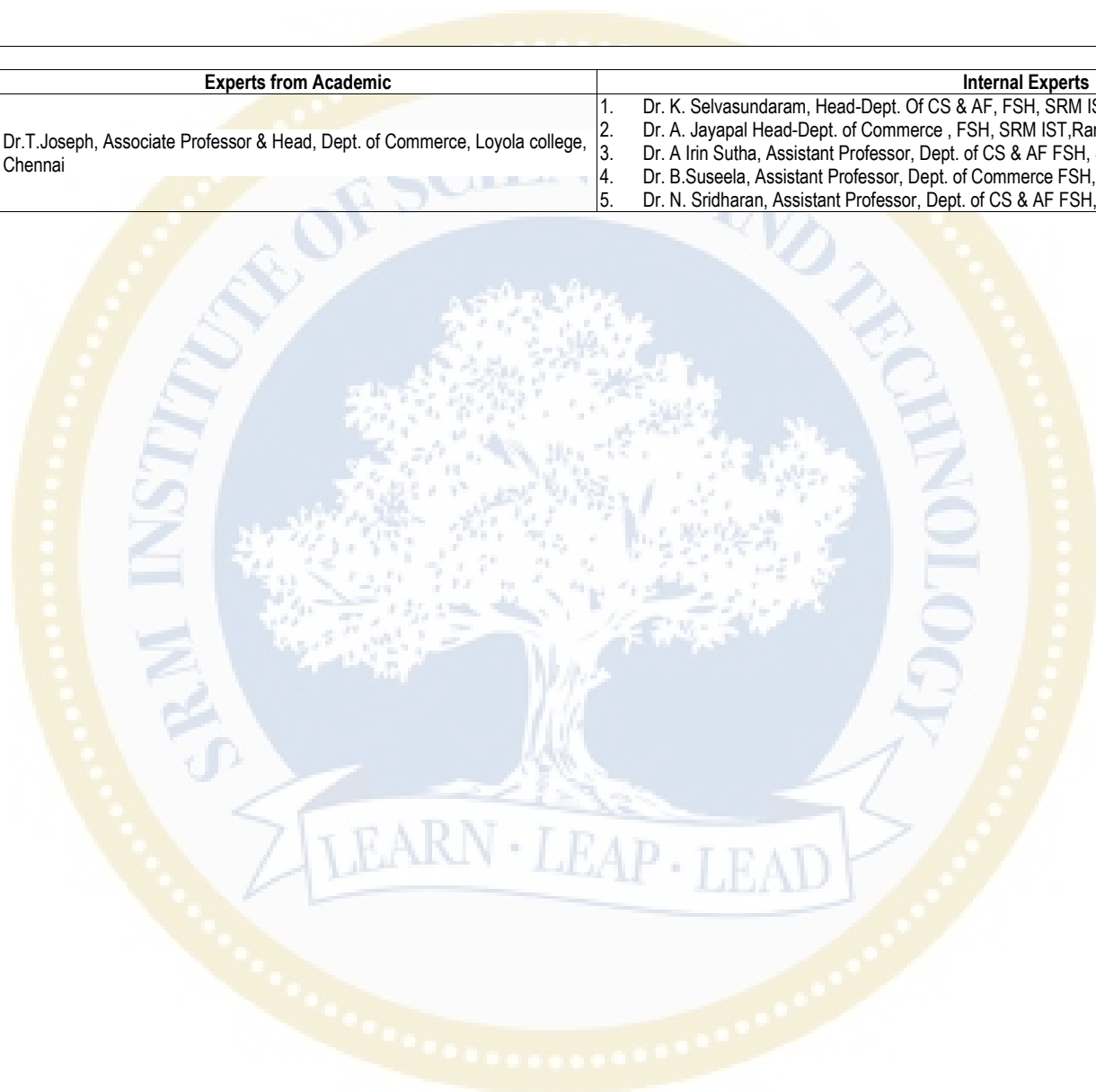
Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	18		18		18		18		18	
		standards								
S-8	SLO-1	Procedures and formulation of accounting standards	Redemption of preference shares		Preparation of Profit or loss account		Preparation of consolidated financial statement		Current cost accounting method	
	SLO-2	Accounting Standards in India	Redemption of preference shares		Preparation of Profit or loss account		Preparation of consolidated financial statement		Current cost accounting method	
S-9	SLO-1	Accounting Standards in India	Buyback of shares		Preparation of Balance sheet		Preparation of consolidated financial statement		Hybrid method	
	SLO-2	AS-1-5	Buyback of shares		Preparation of Balance sheet		Preparation of consolidated financial statement		Hybrid method	
S-10	SLO-1	AS-1-5	Redemptions of debentures		Preparation of Balance sheet		Preparation of consolidated financial statement		Introduction to Human resource accounting	
	SLO-2	AS-6-10	Redemptions of debentures		Preparation of Balance sheet		Liquidation of companies		Introduction to Human resource accounting	
S-11	SLO-1	AS-6-10	Ex and Cum Interest purchase		Introduction to insurance		Order of priority		Advantages of HRA	
	SLO-2	AS-11-16	Ex – and Cum Interest purchase		Introduction to insurance		Preferential creditors		Disadvantages of HRA	
S-12	SLO-1	AS-17-24	Internal reconstruction		Principles of insurance		List A-H		Cost based method of HR valuation	
	SLO-2	AS-25-32	Internal reconstruction		Principles of insurance		Contributory		Cost based method of HR valuation	
S-13	SLO-1	Valuation of shares	Internal reconstruction		Insurance Vs Assurance		Statement of affairs		Value based method of HR valuation	
	SLO-2	Valuation of shares	Internal reconstruction		Insurance Vs Assurance		Statement of affairs		Value based method of HR valuation	
S-14	SLO-1	Valuation of shares	Amalgamation, Absorption and external reconstruction		Preparation of General Insurance revenue account		Statement of affairs		Introduction to social responsibility accounting	
	SLO-2	Valuation of shares	Amalgamation, Absorption and external reconstruction		Preparation of General Insurance revenue account		Statement of affairs		Introduction to social responsibility accounting	
S-15 to S-18	SLO-1	Final account of companies	Amalgamation, Absorption and external reconstruction		Preparation of Revenue a/c, P & L account and Balance sheet		Preparation of liquidator final statement of account		Preparation of social income statement and social balance sheet	
	SLO-2	Final account of companies	Amalgamation, Absorption and external reconstruction		Preparation of Revenue a/c, P & L account and Balance sheet		Preparation of liquidator final statement of account		Preparation of social income statement and social balance sheet	

Learning Resources / Reference books	1. R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.	4. Shukla & Grewal, Advanced Accounting – S Chand - New Delhi.
	2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.	5. P.C. Tulsian – Financial Accounting 6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers – New Delhi.
	3. T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications - Chennai.	

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Design Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	<ol style="list-style-type: none"> 1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. N. Sridharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur



Course Code	PAF21202J	Course Name	COST ESTIMATION AND CONTROL	Course Category	C	Professional Core course	L	T	P	C
							2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE	Data Book / Codes/Standards	Nil		

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1 :	To enable students to acquire an understanding of the Elements of cost			
CLR-2 :	To know the meaning of cost, the classification of cost and various statements of cost and profit.			
CLR-3 :	To assess and understand cost incurred in manufacture of a product or service.			
CLR-4 :	To understand the towards cost consciousness and prepare them for careers in the areas of costing			
CLR-5 :	To develop skills regarding various methods of costing and cost control techniques.			
CLR-6 :	To develop the students to take better decision in cost control			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1 :	Understanding of the cost concept.			
CLO-2 :	Familiar in classification of cost and various statements of cost and profit.			
CLO-3 :	Complete knowledge in cost accounting			
CLO-4 :	Careers opportunity in the areas of costing			
CLO-5 :	Enhanced knowledge in cost estimation			
CLO-6 :	Knowledge in cost control			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
S-1	SLO-1	Meaning, objectives	Material cost	Introduction to labour cost	Job costing	Process costing
	SLO-2	Meaning, objectives	Material cost	Introduction to labour cost	Job costing	Process costing
S-2	SLO-1	Advantages of cost accounting;	Inventory control system	Labour turnover	Job costing	Abnormal loss
	SLO-2	advantages of cost accounting;	Inventory control system	Merits and demerits	Job costing	Abnormal loss
S-3	SLO-1	Elements of cost	Stock levels	Merits and demerits	Job costing	Abnormal gain
	SLO-2	Elements of cost	Reorder level	Separation method	Job costing	Abnormal gain
S-4	SLO-1	Difference between cost accounting and financial accounting	Minimum consumption level	Separation method	Job costing	Abnormal gain
	SLO-2	Difference between cost accounting and financial accounting	Maximum consumption level	Replacement method	Job costing	Abnormal gain
S-5	SLO-1	Difference between cost accounting and Management Accounting	Average stock level	Replacement method	Job costing	Abnormal loss with scrap value
	SLO-2	Difference between cost accounting and Management Accounting	Danger level	Flux method	Batch costing	Abnormal loss with scrap value
S-6	SLO-1	Recent Development in Cost Accounting	EOQ	Time wages Vs Piece wages	Job costing	Abnormal loss with scrap value
	SLO-2	Recent Development in Cost Accounting	EOQ	Time wages Vs Piece wages	Batch costing	Abnormal loss with scrap value
S-7	SLO-1	Essentials of a good cost accounting system	EOQ	Overtime wages	Job costing	Additional raw material
	SLO-2	Essentials of a good cost accounting system	EOQ	Overtime wages	Batch costing	Additional raw material
S-8	SLO-1	Essentials of a good cost accounting system	ABC analysis	Taylor's differential piece rate system	Unit costing	Additional raw material
	SLO-2	Essentials of a good cost accounting system	JIT	Taylor's differential piece rate system	Unit costing	Additional raw material
S-9	SLO-1	Cost sheet	VED	Halsey plan	Unit costing	By product sale

Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	18		18		18		18		18	
S-10	SLO-2	Cost sheet		FSND analysis		Halsey plan		Unit costing		By product sale
	SLO-1	Cost sheet		Stock issue method		Rowan plan		Joint costing		By product sale
	SLO-2	Cost sheet		Stock issue method LIFO		Rowan plan		Joint costing		By product sale
S-11	SLO-1	Cost sheet		LIFO		Gant task plan		Joint costing		By product sale
	SLO-2	Cost sheet		LIFO		Gant task plan		Joint costing		By product sale
S-12	SLO-1	Tender and quotation		FIFO		Merrick piece rate system		By product costing		Equivalent process
	SLO-2	Tender and quotation		FIFO		Merrick piece rate system		By product costing		Equivalent process
S-13	SLO-1	Tender and quotation		HIFO		Overheads		By product costing		Equivalent process
	SLO-2	Tender and quotation		HIFO		Classification of overheads		By product costing		Equivalent process
S-14	SLO-1	Tender and quotation		Simple average		Allocation of overheads		Equivalent production		Standard Costing
	SLO-2	Tender and quotation		Simple average		Apportionment of overheads		Equivalent production		Standard Costing
S-15 Ro S-18	SLO-1	Tender and quotation		weighted average method		Primary and secondary Apportionment of overheads		Contract costing		Standard Costing
	SLO-2	Tender and quotation		weighted average method		Primary and secondary Apportionment of overheads		Contract costing		Standard Costing

Learning Resources/Reference books	S.N.Maheshwari. (2014) Advanced Cost Accounting. New Delhi: Sultan Chand Publishing House. Jain. S.P,Narang, K. L & Simmi Agrawal (2014). Cost Accounting
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	<ol style="list-style-type: none"> Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram Dr. N. Sridharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21203J	Course Name	GOODS AND SERVICES TAX	Course Category	C	Professional Core Course	L 2	T 0	P 3	C 3
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department		ACCOUNTING FINANCE		Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :	To enable the students to understand the importance of GST				Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	To understand the various GST levied in India							Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :	To provide the genesis of GST and its rates on various Goods and Services							H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4 :	To understand the Registration Procedures							H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-5 :	To know the provisions relating to CGST, SCGST, IGST and UTCGST							H	H	H	H	L	M	L	M	M	M	H	H	M	M	H
CLR-6 :	To understand the conditions regarding Time and Supply of Goods							H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:																				
CLO-1 :	Students understood the GST basic concepts				2	80	75															
CLO-2 :	Knowledge on the provisions relating to Value of Supply of GST				2	80	70															
CLO-3 :	Familiarity on the concept of Input Tax Credit				2	75	70															
CLO-4 :	Exposure in the procedures regarding filing of GST Returns				2	80	75															
CLO-5 :	Through knowledge in exempted Goods and Services				2	80	70															
CLO-6 :	Idea about the evaluation of Taxes under GST				2	80	75															

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		15	15	15	15	15
S-1	SLO-1	Tax meaning and definition	GST Introduction	Levy and Collection of GST	Input Tax Credit - Meaning	Registration
	SLO-2	Features of tax	GST – Meaning and Need	Time of Supply of Goods - Conditions	Input Tax Credit – Relevant Definitions	Registration - persons liable for Registration under GST
S-2	SLO-1	Objectives of taxation	GST – Benefits	Time of Supply of Goods - Conditions	Input Tax Credit – Relevant Definitions	Registration - persons liable for Registration under GST
	SLO-2	Canons of equity	GST – Definitions – Goods, Services	Time of Supply of Goods - Conditions	Input Tax Credit – Relevant Definitions	Registration - persons liable for Registration under GST
S-3	SLO-1	Cannon certainty	GST – Definitions – Business, Aggregate Turnover	Time of Supply of Goods - Conditions	Input Tax Credit – Relevant Definitions	Registration - Procedures involved in the issue of certificate of registration under GST
	SLO-2	Cannon of convenience	Components of GST- CGST	Time of Supply of Goods - Conditions	Eligibility and conditions to avail Input Tax Credit	Registration - Procedures involved in the issue of certificate of registration under GST
S 4	SLO-1	Cannon of economy	Provisions relating to CGST	Time of Supply of Goods - Conditions	Eligibility and conditions to avail Input Tax Credit	Registration - Procedures involved in the issue of certificate of registration under GST
	SLO-2	Canon of Productivity	Provisions relating to CGST	Time of Supply of Goods - Conditions	Eligibility and conditions to avail Input Tax Credit	Registration - Procedures involved in the issue of certificate of registration under GST
S-5	SLO-1	Cannon of elasticity	Provisions relating to CGST	Time of Supply of Services - Conditions	Eligibility and conditions to avail Input Tax Credit	Registration - Procedures involved in the issue of certificate of registration under GST
	SLO-2	Cannon of diversity	Provisions relating to SGST	Time of Supply of Services - Conditions	Eligibility and conditions to avail Input Tax Credit	Registration - Procedures involved in the issue of certificate of registration under GST

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		15	15	15	15	15
S-6	SLO-1	Cannon of simplicity	Provisions relating to SGST	Time of Supply of Services - Conditions	Availability of Credit in special circumstances	Returns - GSTR-1- persons responsible to File & Information to be given
	SLO-2	Cannons of expediency	Provisions relating to SGST	Time of Supply of Services - Conditions	Availability of Credit in special circumstances	Returns - GSTR-1- persons responsible to File & Information to be given
S-7	SLO-1	Cannons of coordination	Provisions relating to IGST	Time of Supply of Services - Conditions	Availability of Credit in special circumstances	Returns - GSTR- 3 B- persons responsible to File & Information to be given
	SLO-2	Classification of taxes based on levying authority	Provisions relating to IGST	Time of Supply of Services - Conditions	Availability of Credit in special circumstances	Returns - GSTR- 3B - persons responsible to File & Information to be given
S-8	SLO-1	Classification of taxes based on Shiftability	Provisions relating to IGST	Provisions relating to Value of Supply of Goods and Services	Transfer of Input Tax Credit	Returns - GSTR-3B - persons responsible to File & Information to be given
	SLO-2	Classification of taxes based on tax base	Provisions relating to IGST	Provisions relating to Value of Supply of Goods and Services	Transfer of Input Tax Credit	Returns - GSTR- 9- persons responsible to File & Information to be given
S-9	SLO-1	Difference between direct taxes and indirect taxes	Provisions relating to UTGST	Provisions relating to Value of Supply of Goods and Services	Transfer of Input Tax Credit	Returns - GSTR- 9- persons responsible to File & Information to be given
	SLO-2	Characteristics of good tax system	Provisions relating to UTGST	Provisions relating to Value of Supply of Goods and Services	Transfer of Input Tax Credit	Returns - GSTR- 9- persons responsible to File & Information to be given
S-10	SLO-1	Tax system in India	Taxes and Duties not subsumed in GST	Provisions relating to Value of Supply of Goods and Services	Transfer of Input Tax Credit	Returns - GSTR-9 - persons responsible to File & Information to be given
	SLO-2	Tax system in India	Taxes and Duties not subsumed in GST	Provisions relating to Value of Supply of Goods and Services	Claim of Input Tax Credit	Returns - GSTR-9 A- persons responsible to File & Information to be given
S-11	SLO-1	Defects of Indian taxation system	Taxes and Duties not subsumed in GST	Provisions relating to Value of Supply of Goods and Services	Claim of Input Tax Credit	Returns - GSTR-9 A- persons responsible to File & Information to be given
	SLO-2	Allocation of revenues between center and state	Taxes and Duties not subsumed in GST	Provisions relating to Value of Supply of Goods and Services	Claim of Input Tax Credit	Returns - GSTR-9 A - persons responsible to File & Information to be given
S-12	SLO-1	Reforms of tax system in India	Rates of GST in India	Provisions relating to Value of Supply of Goods and Services	Claim of Input Tax Credit	E-Invoice – persons responsible to Generate E-Invoices whose turnover exceeds Rs.50 crores (Annual Turnover)
	SLO-2	Merits of direct taxation	Rates of GST in India	Provisions relating to Value of Supply of Goods and Services	E-Way Bill – Definition	E-Invoice – persons responsible to Generate E-Invoices whose turnover exceeds Rs.50 crores (Annual Turnover)
S-13	SLO-1	Demerits of direct taxes	Rates of GST in India	Provisions relating to Value of Supply of Goods and Services	E-Way Bill – Objectives	E-Invoice – persons responsible to Generate E-Invoices whose turnover exceeds Rs.50 crores (Annual Turnover)
	SLO-2	Merits of indirect taxes	Rates of GST in India	Provisions relating to Value of Supply of Goods and Services	E-Way bill portal – registration/enrolment	E-Invoice – persons responsible to Generate E-Invoices whose turnover exceeds Rs.50 crores (Annual Turnover)
S-14	SLO-1	Demerits of indirect taxes	GST Network (GSTN)	Provisions relating to Value of Supply of Goods and Services	validity of e-way bill	Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)
	SLO-2	Civic consciousness on taxes in India	GST Network (GSTN)	Provisions relating to Value of Supply of Goods and Services	Documents required to generate an e-way bill	Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)
S-15	SLO-1	Important terminology of taxation system	GST Network (GSTN)	Provisions relating to Value of Supply of Goods and Services	cases when e-way bill is not required	Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)
	SLO-2	Important terminology of taxation system	GST Network (GSTN)	Provisions relating to Value of Supply of Goods and Services	cases when e-way bill is not required	Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)

Learning Resources / Reference books	1. Taxmann's GST Acts, Publisher: Taxmann Publication 2. Students Guide to Income Tax, Author: Dr. Vinod K Singhania & Dr. Monica Singhania, Publisher: Taxmann 3. GST for the Layman, Author: Apeksha Solanki, Publisher: Bloomsbury India
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, CSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , CSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF CSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. S.Sairam, Assistant Professor, Dept. of CS & AF, CSH, SRM IST, Kattankulathur

Course Code	PAF21D03T	Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Course Category	D	Discipline Specific Elective	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): <i>The purpose of learning this course is to:</i>		Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1 :	To provide knowledge on investment and investment schemes	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-2 :	To familiarize students with security analysis and security valuation and also portfolio selection and construction.				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-3 :	To acquaint students on the calculation and decision making on securities, investment schemes and financial products.				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4 :	To inculcate interest in students towards investment science and financial management.				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-5 :	Understand to compare the intrinsic value with current market price of the equity				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-6 :	Learn how logically and systematically estimate the future dividend and share price.				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO): <i>At the end of this course, learners will be able to:</i>		1	2	3															
CLO-1 :	Gained knowledge on Investment process	2	80	75															
CLO-2 :	Knowledge on various investment avenue	2	80	70															
CLO-3 :	Theoretical and practical knowledge on portfolio management	2	75	70															
CLO-4 :	Students familiar with the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process	2	80	75															
CLO-5 :	Enhanced knowledge in the areas of systematic savings for tax-planning and investment planning	2	80	70															
CLO-6 :	Students acquainted on various analytical study like security calculations and evaluations of investment schemes and other financial products	2	80	75															

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-1	SLO-1	Meaning of Investment	Risk in investment	Introduction to Fundamental analysis	Meaning of portfolio	Meaning of Derivatives
	SLO-2	Basics of Investment	Risk in investment	Introduction to Fundamental analysis	Portfolio analysis	Definition of Derivatives
S-2	SLO-1	Indian Market-overview	Types of risk	Economic analysis	Portfolio Evaluation	Products of Derivatives
	SLO-2	Players in Indian Market	Types of risk	Economic analysis	Markovitz's model	Participants of Derivatives
S-3	SLO-1	Importance of investments	Risk measurement	Industry analysis	Sharpe's single index model	Functions of Derivatives
	SLO-2	Reasons for investing	Risk measurement	Industry analysis	Treynor's performance index	types of Derivatives
S-4	SLO-1	Investment vs speculation	Beta factor	industry life cycle	Jensen's performance index	development of exchange traded derivatives
	SLO-2	Investment Process	Beta factor	Analysing the Structure of an Industry	Capital Market theory	global derivatives markets
S-5	SLO-1	Investment categories	Utility of Beta factor	Analysing the Characteristics of an Industry	CAPM model	Derivatives market in India
	SLO-2	Characteristics of Ines of Investments	Utility of Beta factor	Profit Potential of Industries.	Arbitrage pricing theory	Financial derivatives
S-6	SLO-1	Objectives of Investments	Utility of Beta factor	company analysis	Portfolio Selection	Futures and options
	SLO-2	Types of Investors	Utility of Beta factor	Analyzing the Financial Statements	Risk preferences	development of options market
S-7	SLO-1	Hedging	Minimising risk exposure	The Chemistry of Earnings,	investor preferences	call options

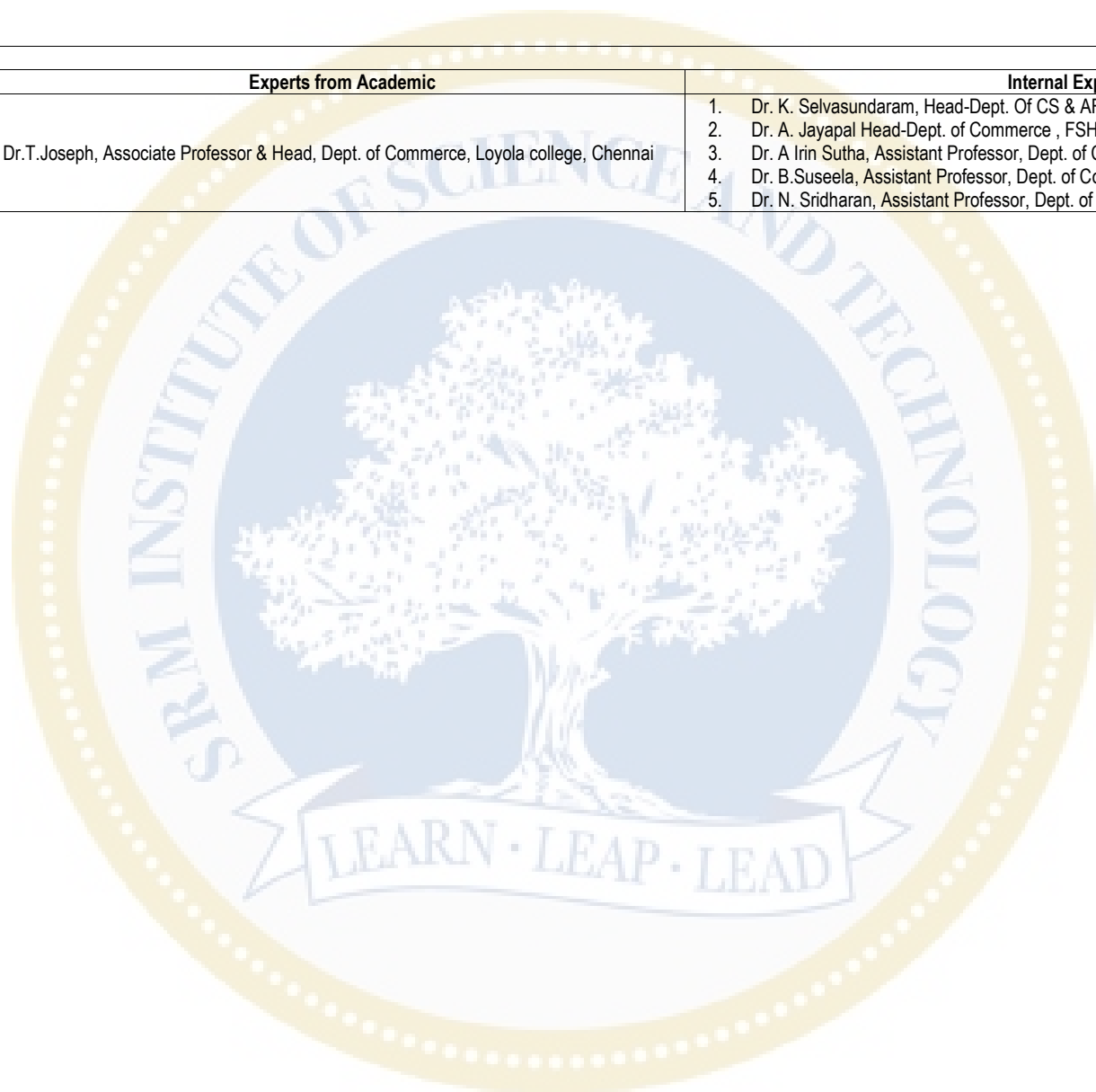
Duration (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	12	12	12	12	12
	SLO-2	Innovative Financial Instruments	Minimising risk exposure	Forecasting via the Earnings Model	Constructing the portfolio, put options
S-8	SLO-1	Essential features of a good investment Programme	Minimising risk exposure	Market Share/Profit Margin Approach	Significance of beta in the Portfolio. organized options trading
	SLO-2	Factors influencing the investment decision	Minimising risk exposure	Independent Forecast of Revenue and Expenses.	Capital Asset Pricing Theory, Assumption listing requirements
S-9	SLO-1	Qualities of a successful investment	Valuation of bond and return on bond	Meaning of Technical analysis	Efficient frontier with risk less lending contract size
	SLO-2	Contrary thinking	Valuation of bond and return on bond	basic principles of technical analysis	Efficient frontier with risk less borrowing exercise prices
S-10	SLO-1	Patience composure	Valuation of bond and return on bond	Fundamental VS Technical analysis	security market line applications of the security market line expiration dates
	SLO-2	Flexibility and openness and decisiveness	Valuation of bond and return on bond	Fundamental VS Technical analysis	The capital market line SML Pricing of securities with CAPM position & exercise limits
S-11	SLO-1	Common Errors in Investment Management	Valuation of stock and return on stock	Technical analysis market indicators	The capital market line CML, Pricing of securities with CAPM exchanges on which options trade
	SLO-2	Investment strategies	Anticipated return	Charles Dow Theory	Asset Allocation: Process, Types of asset allocation Forward contracts options traders
S-12	SLO-1	Introduction to Green Investing	Anticipated return Present value of return	Trends of Market Trend Continuation Pattern –	Different approaches to allocation decision Forward contracts
	SLO-2	Introduction to Green Investing	Multiple year holding return Multiple year holding return Constant growth mode Two stage growth mode Three stage growth model	Market Indicators, Interpretation of various types of trends Interpretation of various types of indices Forecasting Individual Stock Performance	overview of allocation techniques Portfolio risk Efficient set of portfolios Selection of optimal portfolio Rupee cost averaging formula plans performance Index Portfolio revision Sharpe's, measures of portfolio evaluation Traynor's measures of portfolio evaluation Jensen's measures of portfolio evaluation Options and Future

Learning Resources / Reference books	1. Avadhani V.A, "Security Analysis and Portfolio Management", Himalaya Publishing House Pvt Ltd, 2011.. 2. Punithavathy Pandian, "Security Analysis and Portfolio Management", Vikas Publishing House Pvt Ltd 2013 3. Ranganatham M & R. Madhumathi, "Investment Analysis and Portfolio Management", Pearson Education (India) Pvt Ltd, New Delhi 2008 4. Bhalla, Tuteja, "Investment Management", S.Chand & company Ltd 5 Preeti Singh, "Investment Management", Himalaya Publishing House Pvt Ltd.. 5. Kevin S "Security Analysis And Portfolio Management" PHI Learning Pvt LTD. S.Gurusamy –S.A & Portfolio Management.
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		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Expert from Industry	Experts from Academic	Internal Experts
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Course Code	PAF21D04T	Course Name	STRATEGIC MANAGEMENT	Course Category	D	Discipline specific Elective	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :		To apply the knowledge of strategy			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :		Get understanding on the Ascertainment of environmental analysis						Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :		To ascertain strategy formulation						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4 :		To enable the use of functional strategies.						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-5 :		To learn and understand the strategy planning.						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-6 :		To have a proper implementation of strategy						H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:			2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-1 :		To recognize the importance of strategies			2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :		To understand the basic concept for environmental analysis			2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :		To employ strategy formulation .			2	75	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4		To have a skill in strategy planning			2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5		To Helping the functional strategies			2	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6		To maintain and implementation of strategies.			2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	12		12		12		12		12	
S-1	SLO-1	Concepts of strategy	SLO-1	Environmental analysis	SLO-1	Strategy formulation	SLO-1	Functional strategies	SLO-1	Strategy implementation
	SLO-2	Strategy operates	SLO-2	Scientific tools	SLO-2	Strategy choice	SLO-2	Marketing	SLO-2	Review your decision
S-2	SLO-1	Strategy levels	SLO-1	Types of environment	SLO-1	Meaning	SLO-1	Production	SLO-1	Convenience onboard members
	SLO-2	Approaches	SLO-2	Internal analysis	SLO-2	Definition	SLO-2	Operations	SLO-2	Interrelationship
S-3	SLO-1	Strategy decision making	SLO-1	External; analysis	SLO-1	Importance	SLO-1	R&D department	SLO-1	Formulation and implementation
	SLO-2	Mission	SLO-2	Factor affecting environment	SLO-2	Advantages	SLO-2	Plans of research	SLO-2	Issues in implementing
S 4	SLO-1	Characteristic of mission	SLO-1	Environmental scanning	SLO-1	Disadvantages	SLO-1	Policies	SLO-1	Resource allocation
	SLO-2	Objectives of mission	SLO-2	Analysis	SLO-2	Purpose	SLO-2	Advantages	SLO-2	Strategy
S-5	SLO-1	Purpose of mission	SLO-1	SWOC analysis	SLO-1	Modernization	SLO-1	Disadvantages	SLO-1	Structure of strategy
	SLO-2	Vision	SLO-2	SWOT analysis	SLO-2	Diversification	SLO-2	Need	SLO-2	Considerations of strategy
S-6	SLO-1	Characteristics of vision	SLO-1	BCG matrix	SLO-1	Integration	SLO-1	Objectives	SLO-1	Objectives
	SLO-2	Objectives of vision	SLO-2	Porter five forces model	SLO-2	Merger strategies	SLO-2	Personal plans financial plans and	SLO-2	Advantages
S-7	SLO-1	Need of vision	SLO-1	Environmental scanning	SLO-1	Join strategies	SLO-1	Corporate plans	SLO-1	Disadvantages
	SLO-2	Difference between mission and vision	SLO-2	Appraisal	SLO-2	Turnaround	SLO-2	Functional strategies objectives	SLO-2	Need
S-8	SLO-1	Goals	SLO-1	Organization appraisal	SLO-1	Divestment	SLO-1	Profitability	SLO-1	Purpose
	SLO-2	Types of goals	SLO-2	Strategic advantage	SLO-2	Liquidation strategies	SLO-2	Market share	SLO-2	Meaning
S 9	SLO-1	Objective of goals	SLO-1	Strategic analysis	SLO-1	Strategic choice	SLO-1	Financial health	SLO-1	.
	SLO-2	Characteristics of goals	SLO-2	Five forces	SLO-2	Industry	SLO-2	Product quality	SLO-2	Organizational design

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-10	SLO-1	Advantages and disadvantages	Threat of entry Power of buyers	Competitor	Cost efficiency	Meaning
	SLO-2	Objectives	Power of suppliers	Swot analysis	Innovation	Definition
S-11	SLO-1	Characteristics of objectives	Threat of substitute & Competitive rivalry	Factors affecting choice	Social responsibility	Purpose
	SLO-2	Difference between goals and objectives	Advantages Disadvantages of environmental analysis	Generic competitive strategies	Types of functional strategies	Uses
S-12	SLO-1	Levels of strategy	Importance & Purpose of analysis and scanning	Cost leadership	Manufacturing	Strategy evaluation
	SLO-2	environmental threats Identify business opportunities Diversification, Reducing risk & Maximize internal strength and minimize internal weakness	Need and importance Macro environment	Differentiation	marketing	Overview of strategic evaluation

Learning Resources	1. Azharkazmi, Strategic Management & Business Policy, Tata Mcgraw-Hill Publishing Company Limited, New Delhi 2012.	4. Fred R. David, Strategic Management Concept And Cases, Phi Learning Private Limited, New Delhi, 2008.
	2. Vipin Gupta, Kamala Gollakota & Srinivasan, Business Policy & Strategic Management, Prentice Hall Of India Private Limited, New Delhi, 2008.	5. Business Strategy: Managing Uncertainty, Opportunity, And Enterprise By J.C. Spender, Oxford Publication 2020.
	3. Amita Mittal, Cases In Strategic Management, Tata Mcgrawhill Publishing Company Limited, New Delhi 2008.	6. The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive In The New Business Environment By Robert Kaplan And David Norton Harvard Business Review Press

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember Understand	30%	-	30%	-	30%	-	30%	-	30%	-
Level 2	Apply Analyze	40%	-	40%	-	40%	-	40%	-	40%	-
Level 3	Evaluate Create	30%	-	30%	-	30%	-	30%	-	30%	-
	Total	100 %		100 %		100 %		100 %		100 %	

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Course Code	PAF21G03J	Course Name	FINANCIAL MARKET OPERATION	Course Category	G	Generic Elective Courses	L	T	P	C
							1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	Accounting Finance	Data Book / Codes/Standards	Nil		

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
			1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
CLR-1 :	To know the functions of Stock exchanges	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning			
CLR-2 :	To understand Indian financial market				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H			
CLR-3 :	To know the role of SEBI				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H			
CLR-4 :	To know about the Stock Market operation				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H			
CLR-5 :	To learn about the stock market operation mechanism				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H			
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:			H	H	H	H	H	L	M	L	M	M	H	H	M	M	H			
CLO-1:	Knowledge on Indian financial market	2	80	75																		
CLO-2:	Awareness on SEBI regulation	2	80	70																		
CLO-3:	Operations of stock exchanges	2	75	70																		
CLO-4:	Knowledge on Various stock index	2	80	75																		
CLO-5:	The stock market operation mechanism	2	80	70																		
CLO-6:	Share trading strategy	2	80	75																		

Duration (hour)	12	12	12	12	12
S-1	SLO-1 Financial system	Primary market	Stock Exchange	SEBI	Transaction cycle
	SLO-2 Structure of Financial system	Primary market	History and Origin of stock exchanges in India	Role of SEBI	Clearing and settlement
S-2	SLO-1 Financial market	Functions of new issue market	Functions of stock exchanges	Objectives of SEBI	Settlement agencies
	SLO-2 Capital market	Functions of new issue market	Role of stock exchanges	Powers of SEBI	Guidelines
S-3	SLO-1 Money Market	Methods of floating new issue	Regulatory framework stock exchanges	Functions of SEBI	Depositories
	SLO-2 Capital market VS Money market	Methods of floating new issue	Regulatory framework stock exchanges	Functions of SEBI	CDSL
S-4	SLO-1 Need for capital market	IPO,	Regulatory framework stock exchanges	Recent trends in Indian Capital Market	NDSL
	SLO-2 Functions of capital market	FPO	BSE &NSE	Investors Education and Protection Funds	CDSL Vs NDSL
S-5	SLO-1 Primary Market Vs Secondary market	Public issue	MCX	Stock Market Index	Functions of depositories
	SLO-2 Primary Market Vs Secondary market	Private placement,	Major international stock Exchanges	Nifty	Settlement process
S-6	SLO-1 Profile of Securities market	Bonus issue	Members of the Stock Exchange	Sensex	Settlement process
	SLO-2 Industrial Securities Market	Bonus issue	Participants in the stock exchanges	Sectoral Index	Pay-in and Pay-out
S-7	SLO-1 Profile of securities market	Right issue,	Stock brokers	Popular International Index	Pay-in and Pay-out
	SLO-2 Functions of securities market	Right issue,	Sub brokers	Popular International Index	Intra-day Trading
S-8	SLO-1 Financial Instruments in Industrial Securities	Book building	Remisers	Stock market operation mechanism	Intra-day Trading

Duration (hour)	12	12	12	12	12
	market				
SLO-2	Financial Instruments in Industrial Securities market	Book building	Authorised person	Stock market operation mechanism	Insider-Trading
S-9	SLO-1	Features of developed capital market	ESOP	Broker client relation	NEAT system
	SLO-2	Financial Instruments in Industrial Securities market	ESOP	Investors service cell	Bull Vs Bear market
S-10	SLO-1	Recent developments in capital market	Intermediaries in the new issue market	Listing of securities	Order management
	SLO-2	Financial Instruments in Industrial Securities market	Intermediaries in the new issue market	Listing requirements	Trade management
S-11	SLO-1	Role and Importance of Capital Market in economy	Registrars to the Issue,	Importance of listing of securities	Limited physical market
	SLO-2	Role and Importance of Capital Market in economy	brokers to the issue,	Delisting of securities	Block trading session
S-12	SLO-1	Government Securities market	Bankers to the issue,	Methods of delisting	Online broking
	SLO-2	Government Securities market	Bankers to the issue,	Methods of delisting	Online broking

Learning Resources	1. Machiraju H.R. (Edn 2009), Merchant Banking, New Age International, New Delhi 2. Dr.S.Guruswamy(Edn 2014), Merchant Banking and Financial Services, Vijay Nichole, Chenna 3. ATreatise on Merchant Banking, "Skylark Publications", New Delhi	4. Dr. J.C.Verma (Edn 2011), "A Manual of Merchant Banking", Bharath Law House, New Delhi 5. Dr.V.Balu (Edn 2010), "Merchant Banking and Financial Services", Sri Venkateswara Publications, Chennai
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Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
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Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. S. Baranidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Duration (hour)		12	12	12	12	12
	SLO-2	Difference between illegal and unlawful	Difference between bailment and sale	Types of negotiable instruments	Acknowledgment and dispatch of electronic records	Rights of patentee
S-8	SLO-1	According to formation – express, implied	Contract for work and materials	Classification of negotiable instrument	Dispute resolution under IT act	Acquisition of patent rights
	SLO-2	According to formation – quasi	Difference between sale and hire sale	Promissory note	Dispute resolution under IT act	Surrender of patent rights
S-9	SLO-1	According to performance – executed, executory	Contract for work and material Effect of destruction of goods	Parties to promissory note	Data theft	Revocation of patent rights
	SLO-2	According to performance – partially executed	Condition	Essentials of promissory note	Virus attacks	Restoration of patent rights
S-10	SLO-1	Essential Elements of contract	Warranty	Bill of exchange	Email bombings	Copyright act 1957
	SLO-2	Essential Elements of contract	Situation when condition considered as warranty	Parties involved in a bill of exchange	Denial of service attack	Terms of copyright
S-11	SLO-1	Essential Elements of contract	Situation when condition considered as warranty	Essentials of bills of exchange	Damage to computer source code	Conditions for grant of copyright
	SLO-2	Essential Elements of contract	Implied condition for contract of sale – title – description – quality	Essentials of bills of exchange	Financial frauds	Exceptions to copyright protection
S-12	SLO-1	Discharge of contract	Implied condition for contract of sale – custom - wholesomeness	Difference between holder and holder in due course	IPR related crime	Registration of trademark
	SLO-2	Discharge of contract	Caveat emptor and Exception	Privileges of a “holder in due course”	Defamation	Infringement of trademark

Learning Resources	1. Kapoor, N D (2010), Business Laws, Sultan Chand and Sons, New Delhi. (all the 5 units) 2. Sreenivasan, M R (2012) Business Law, Margham Publications, Chennai. 3. Dhandapani, M V, Business Laws, Sultan Chand and Sons, New Delhi.	4. Pillai R S N, Business Laws, S Chand, New Delhi 5. Gofna, Mercantile Law, S Chand, New Delhi. 6. Balachandran V & Thothadri, Business Law – Vijay Nicole Publications, Chennai
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. N. Sridharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PMS21S01T	Course Name	OPTIMIZATION TECHNIQUES FOR COMMERCE	Course Category	G	SKILL ENHANCEMENT	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	MATHEMATICS AND STATISTICS			Data Book / Codes/Standards	Graph sheet needed

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :		To impart the overall view of the subject of operations Research			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :		To apply mathematical models for solving real life problems						Scientific Knowledge	Fundamental Knowledge	Problem Analysis	Link with Related Disciplines	Design and Development	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Analytical Skills	Individual and Teamwork	Life Long Learning
CLR-3 :		To develop the students ability and help to solve quantitative issues in information technology						M	L	L	-	L	-	L	-	M	L	L	L	M	M	L
CLR-4 :		Through mathematical modelling, it seeks to design						-	L	H	-	H	-	L	-	H	M	H	M	L	M	L
CLR-5 :		Operate complex systems in the best possible way.						M	M	H	-	H	-	M	-	M	M	H	M	L	M-	M
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:			H	H	M	-	M	-	M	-	H	L	M	L	M	H	H			
CLO-1:		To understand the mathematical models and its limitations.			3	85	80	- <td>M<td>M</td><td>-<td>M</td><td>-<td>H<th>M</th><th>H</th><th>M</th><th>M</th><th>H</th><th>M</th></td></td></td></td>	M <td>M</td> <td>-<td>M</td><td>-<td>H<th>M</th><th>H</th><th>M</th><th>M</th><th>H</th><th>M</th></td></td></td>	M	- <td>M</td> <td>-<td>H<th>M</th><th>H</th><th>M</th><th>M</th><th>H</th><th>M</th></td></td>	M	- <td>H<th>M</th><th>H</th><th>M</th><th>M</th><th>H</th><th>M</th></td>	H <th>M</th> <th>H</th> <th>M</th> <th>M</th> <th>H</th> <th>M</th>	M	H	M	M	H	M		
CLO-2 :		To have skill in analysis of data by graphical and other methods.			3	80	70	M <td>M<td>H</td><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>L</th><th>M</th><th>M</th></td></td></td>	M <td>H</td> <td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>L</th><th>M</th><th>M</th></td></td>	H	- <th>M</th> <td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>L</th><th>M</th><th>M</th></td>	M	- <th>M</th> <th>M</th> <th>M</th> <th>M</th> <th>L</th> <th>M</th> <th>M</th>	M	M	M	M	L	M	M		
CLO-3 :		To enable the student to apply the technique in solving problem			3	70	65	H <td>H<td>M</td><td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td></td>	H <td>M</td> <td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td>	M	- <th>M</th> <td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td>	M	- <th>M</th> <td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td>	M	- <th>M</th> <th>M</th> <th>M</th> <th>M</th> <th>M</th>	M	M	M	M	M		
CLO-4 :		To provide the students with opportunity of using various software package for solving linear programming and integer programming models			3	70	70	M <td>M<td>H</td><td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td></td>	M <td>H</td> <td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td>	H	- <th>M</th> <td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td>	M	- <th>M</th> <td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td>	M	- <th>M</th> <th>M</th> <th>M</th> <th>M</th> <th>M</th>	M	M	M	M	M		
CLO-5 :		To introduce the students to the use of basic methodology for the solution of linear programs and integer programs			3	80	70	M <td>M<td>H</td><td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td></td>	M <td>H</td> <td>-<th>M</th><td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td></td>	H	- <th>M</th> <td>-<th>M</th><td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td></td>	M	- <th>M</th> <td>-<th>M</th><th>M</th><th>M</th><th>M</th><th>M</th></td>	M	- <th>M</th> <th>M</th> <th>M</th> <th>M</th> <th>M</th>	M	M	M	M	M		

Duration (hour)		12	12	12	12	12
S-1	SLO-1	Introduction to operations research	Introduction of Transportation	Sequencing Problems: Introduction	Introduction of Queuing theory , Basic Definitions	Introduction to Decision theory
	SLO-2	Basic Definitions	Basic Definitions	Assumptions made while solving Sequencing problem	Uses of Queuing theory, Meaning of Queuing System	Under certainty, Minimax criterio
S-2	SLO-1	Meaning of Operations Research	Mathematical formulation of LPP	Total elapsed time, Idle time, No passing Rule	Elements of Queuing System	Under Risk
	SLO-2	Advantages of Operations Research	Finding initial Solution by Row-minima Method & Column-minima Method	Procedure for sequencing n jobs on 2 machines	Kendal's Notation for representing Queuing models	Problems on Under certainty
S-3	SLO-1	Uses of Operations Research	Finding initial Solution by matrix-minima Method	Sequencing n jobs on 2 machines	The average number of units in the system	Problems on Under Risk, Expected monetary value(EMV)criterion
	SLO-2	Nature of Operations Research	Finding initial Solution by North-West Corner Method	Sequencing n jobs on 2 machines	Finding probability of waiting time in the Queue	Under Conflict
S-4	SLO-1	Role of Operations Research in computer science	Finding initial Solution by VAM Method	Sequencing n jobs on 2 machines	. Problems on (M/M/1)	Problems on Under Conflict
	SLO-2	Role of Operations Research in Information technology	Find the initial solution for unbalanced transportation problem	Procedure for sequencing n jobs on 3 machines	Introduction of game theory	Problems on decision theory
S-5 to S-8	SLO-1	Formulating the problem	Finding the optimum solution to maximize the profit	Sequencing n jobs on 3 machines	Basic definitions, Characteristics of Game theory	Importance & Application o decision theory

	SLO-2	Some Basic Assumptions	Calculating Optimum Solutions by MODI method	Sequencing n jobs on 3 machines	Uses of Game theory, Pure strategies and Mixed strategies	Introduction of Network Analysis
S-9	SLO-1	Standard form of LPP and Canonical form of LPP	Optimum Solution without Loop, ii) Optimum Solution with Loop	Procedure for sequencing n jobs on m machines	Finding value of the games & Solving games with saddle points	Objectives of Network Analysis, Network diagram
	SLO-2	Graphical solution of a LPP	Introduction of Assignment problem	Sequencing n jobs on m machines	Solving games without saddle point, Solving 2X2 games by ordinary method	Advantages of Network Analysis, limitations of Network Analysis
S-10	SLO-1	Working Procedure for Graphical method	Hungarian procedure for solving Assignment Problem	Sequencing n jobs on m machines	Introduction of Dominance property, Rules of Dominance	Constructing project network, Network computations by CPM
	SLO-2	Solving LPP by Graphically	Mathematical Form & Difference between Transportation and Assignment Problems	Sequencing n jobs on m machines: computational details	Solving Games by Dominance property	Critical path method
S-11	SLO-1	Graphical Method, (i) Feasible Solution	Unbalanced Assignment Problem	Sequencing n jobs on m machines: computational details	solving game- Graphical method,	Network computations by PERT
	SLO-2	, ii) Infeasible Solution, ii) Unbounded Solution	Finding the optimum solution to Restriction assignment method	Processing of 2 jobs on n machines	Graphical Solutions of 2 x M	Total float
S-12	SLO-1	Simplex Method	Finding the optimum assignment to maximize the profit	Processing of 2 jobs on n machines: Computational details	Graphical Solutions of N x 2	Free float
	SLO-2	Simplex Method	Solving the Travelling Salesmen Problem	Processing of 2 jobs on n machines: Computational details	Limitations of Game Theory	Independent float

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

Learning Resources	Theory:
	1. C.R.Kothari – Quantitative Techniques
	2. H.M. Wagner – Principles of Operations Research
	3. Kallavathy.S -Operations Research.

CLA – 4 can be from any combination of these: Assignments, Seminars, Short Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Experts from Industry	Experts from Higher Technical Institutions	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	Shanmugasundarai Associate Professor and Head . Dept of Mathematics and Statistics
		Lakshmi Priya Assisnat Professor, Dept of Mathematics and Statistics

Course Code	PCD21AE2T	Course Name	GENERAL APTITUDE FOR COMPETITIVE EXAMINATIONS	Course Category	A	ABILITY ENHANCEMENT COURSE	L 1	T 0	P 0	C 1
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	Career Development Centre	Data Book / Codes/Standards	Nil		

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)																
CLR-1:	recapitulate fundamental mathematical concepts and skills	Thinking (Bloom)	Efficiency (%)	Attainment (%)	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
CLR-2:	provide context - based vocabulary enhancement				Knowledge	Understanding	Understanding	Reasoning	Skills	Reasoning	Linking	Learning	Competence		Learning									
CLR-3:	sharpen logical reasoning through skilful conceptualization																							
CLR-4:	familiarize with basic grammatical and syntactical rules																							
CLR-5:	enable to solve problems and to crack competitive exams																							
CLR-6:	develop new strategies to enhance reading comprehension																							

Course Learning Outcomes (CLO):	At the end of this course, learners will be able to:																		
CLO-1:	build a strong base in the fundamental mathematical concepts	2	80	75	H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
CLO-2:	acquire strategies to build vocabulary	2	80	70	H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
CLO-3:	apply the learn conditions towards solving problems analytically	2	75	70	H	H	H	H	H	H	H	H	M	H	M	H	H	H	H
CLO-4:	learn grammatical and syntactical rules	2	80	75	H	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CLO-5:	grasp the approaches and strategies to solve problems with speed and accuracy	2	80	70	H	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CLO-6:	improve reading comprehension strategies	2	80	75	H	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Duration (hour)		3	3	3	3	3
S-1	SLO-1	Logical Reasoning I	Vocabulary from inference to meaning	Numbers - I	Error Identification - I	Data Sufficiency
	SLO-2	Solving Problems	Vocabulary from inference to meaning	Numbers - I	Error Identification - I	Data sufficiency
S-2	SLO-1	Logical Reasoning - I	Cloze passage	Numbers - II	Error Identification - II	Data Interpretation
	SLO-2	Solving Problems	Cloze passage	Numbers - II	Error Identification - II	Data Interpretation
S-3	SLO-1	Logical Reasoning - I	Sentence Completion	Numbers - III	Sentence Correction - I	Sentence Correction - II
	SLO-2	Solving problems	Sentence Completion	Numbers - III	Sentence Correction - I	Sentence Correction - II

Learning Resources	1. Quantitative aptitude – r s agarwal 2. Quantitative aptitude – ARUN SARMA	3. ManhattanPrepGMAT Sentence Correction Guide–Avi Gutman 4. GRE Contextual.Vocabulary–Ken Springer
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Learning Assessment											
	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Understand										
Level 2	Apply	40 %	-	40 %	-	40 %	-	40 %	-	40 %	-
	Analyze										
Level 3	Evaluate	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

CLA – 4 can be from any combination of these: Assignments, Seminars, Scientific Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications etc.,

Course Designers		
Experts from Industry		Internal Experts
1. Mr Nishith Sinha, dueNorth India Academics LLP, Dehradun, nsinha.alexander@gmail.com		1. Dr.P.Madhusoodhanan SRMIST
2. Mr Ajay Zenner, Career Launcher, ajay.z@careerlauncher.com		2. Dr.M.Snehalatha SRMIST
		3. Dr. A Clement, SRMIST
		4. Dr. J Jayapragash, SRMIST

SEMESTER – III

Course Code	PAF21301J	Course Name	ACCOUNTING FOR DECISION MAKING	Course Category	C	Professional Core Course	L	T	P	C
							2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1:		To apply the knowledge in management accounting in analysis and interpretation of Financial Statements			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
CLR-2:		Get understanding on basic purposes of various ratios																				
CLR-3:		To prepare the Balance Sheet after understanding the various ratios																				
CLR-4:		To ascertain the Cash from operations																				
CLR-5:		To learn and understand the essentials of successful budgetary control																				
CLR-6:		To have a proper understanding of Marginal Costing and preparation of Break Even Chart																				
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:																				
CLO-1:	Understood the importance of Management Accounting			3	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-2:	Gained knowledge on the basic concepts of various ratios			3	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-3:	Acquired knowledge on appropriate techniques in Sources and Uses of Funds			3	75	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-4:	Familiar with preparation of Cash Flow analysis			3	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-5:	Expertise in Margin of costing			3	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-6:	Enhanced skills on budget preparation			2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H	

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
S-1	SLO-1	Management Accounting – Meaning, Definition	Ratio Analysis – Meaning and Definition	Cash Flow Statement- Meaning	Budget and Budgetary Control	Marginal Costing – Definition of Marginal Cost and Marginal Costing
	SLO-2	Nature of Management Accounting	Advantages of Ratio Analysis	Advantages of Cash flow statement	Meaning of a Budget and Budgeting	Characteristics of Marginal Costing
S-2	SLO-1	Scope of Management Accounting	Limitations of Ratio Analysis	Advantages of Cash flow statement	Budgetary Control – Objectives	Advantages of Marginal Costing
	SLO-2	Functions and Objectives of Management Accounting	Modes of Expression of Ratios	Limitations of Cash flow statement	Advantages of Budgetary Control	Limitations of Marginal Costing
S-3	SLO-1	Importance and Limitations of Management Accounting	Steps in Ratio Analysis	Limitations of Cash flow statement	Limitations of Budgetary Control	Break-Even Analysis & Break-Even Point
	SLO-2	Contemporary issues in Management Accounting	Classification of Ratios – Introduction	Preparation of Cash flow statement(AS-3)	Essentials of successful Budgetary Control	Cost-volume-profit Analysis – Fixed costs, Variable costs
S – 4	SLO-1	Activity Based Accounting (ABC)	I. Profitability Ratios – Gross Profit Ratio, Net Profit Ratio	. Sources – Cash from operations, Issue of Shares/ Debentures	Classification of Budgets – 1. Preparation of Functional Budget – Sales Budget	Cost-Volume profit Analysis – Contribution, Profit-Volume Ratio
	SLO 2	Activity Based Accounting (ABC)	Operating Profit Ratio, Operating Ratio, Expenses Ratio, Return on Investment	. Sources – Cash from operations, Issue of Shares/ Debentures	Production Budget	Applications of Marginal costing for Business Decision making- Make or buy
S-5	SLO 1	JIT, Throughput Accounting	Return on shareholders Funds, Return on	Sale of fixed assets / Investments	Materials Budget	Applications of Marginal costing for

Duration (hour)	Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
	18		18		18		18		18	
			Equity						Business Decision making- Make or buy	
	SLO-2	JIT, Throughput Accounting	Return on total assets, Earnings per share		Sale of fixed assets / Investments		Purchase Budget		Acceptance or Rejection	
S-6	SLO-1	Learning Curve Costing	Price earning ratio, Pay-out ratio		Raising of long-term loans, Dividend received		Cash Budget		Acceptance or Rejection	
	SLO-2	Learning Curve Costing	Retained earnings ratio, Dividend yield ratio, Cover for equity dividend		Raising of long-term loans, Dividend received		Cash Budget		Limiting Factor	
S-7	SLO-1	Kaizen Costing	II. Turnover Ratios – Capital Turnover ratio		Other Sources		Cash Budget		Limiting Factor	
	SLO-2	Kaizen Costing	Fixed assets turnover ratio, Working capital turnover ratio		Other Sources		Master Budget		Product discontinuance Decision	
S-8	SLO-1	Tools and Techniques of Management Accounting	Stock turnover ratio		II. Applications – Redemption of Preference shares/Debentures		Master Budget		Product discontinuance Decision	
	SLO-2	Tools and Techniques of Management Accounting	Debtors turnover ratio		Purchase of Fixed assets, Repayment of Loans		II. Flexibility Budget – Fixed Budget		Shutdown decision	
S-9	SLO-1	Tools and Techniques of Management Accounting	Average collection period		Purchase of Fixed assets, Repayment of Loans		Fixed Budget		Shutdown decision	
	SLO-2	Tools and Techniques of Management Accounting	Creditors turnover ratio		Payment of Dividend		Flexible Budget		Break-Even Charts - Assumptions Underlying	
S-10	SLO-1	Tools and Techniques of Management Accounting	Average payment period		Payment of Tax, Cash from operation		Flexible Budget		Constructions of Break-Even Charts	
	SLO-2	Tools and Techniques of Management Accounting	III. Liquidity Ratio – Current ratio, Liquid ratio		Steps involved in preparation of Cash Flow statement		Flexible Budget		Constructions of Break-Even Charts	
S-11	SLO-1	Financial Statement Analysis & Interpretation– Introduction	Absolute liquidity ratio		Steps involved in preparation of Cash Flow statement		Flexible Budget		Advantages of Break-Even Charts	
	SLO-2	Nature of Financial Statements	IV. Solvency Ratios – Debt equity ratio		Steps involved in preparation of Cash Flow statement		Zero Base Budgeting		Limitations of Break-Even Charts	
S-12	SLO-1	Significance of Financial Statements	Fixed charge cover		Steps involved in preparation of Cash Flow statement		Advantages o Zero Base Budgeting f		Types of Break-Even Charts – Simple Break-even charts	
	SLO-2	Limitations of Financial Statements	Fixed dividend coverage ratio		Preparation of Cash Flow Statement		Advantages o Zero Base Budgeting		Contribution break-even charts	
S-13	SLO-1	Process of Financial Statement Analysis	Fixed assets ratio		Preparation of Cash Flow Statement		Limitations of Zero Base Budgeting		Contribution break-even charts	
	SLO-2	Process of Financial Statement Analysis	Proprietary ratio, Ratio of fixed assets to Proprietors' funds		Preparation of Cash Flow Statement		Limitations of Zero Base Budgeting		Cash break-even charts	
S-14	SLO-1	Process of Financial Statement Analysis	Ratio of current assets to Proprietors' funds		Preparation of Cash Flow Statement		Preparation of Zero Base Budgeting		Cash break-even charts	
	SLO-2	Types of Financial Statement Analysis	Ratio of current assets to fixed assets		Preparation of Cash Flow Statement		Preparation of Zero Base Budgeting		Control break-even chart	
S-15 to S-18	SLO-1	Types of Financial Statement Analysis	Reserves to Capital ratio, Capital Gearing Ratio		Preparation of Cash Flow Statement		Preparation of Zero Base Budgeting		Control break-even chart	
	SLO-2	Types of Financial Statement Analysis	Preparation of Balance Sheet		Preparation of Cash Flow Statement		Preparation of Zero Base Budgeting		Analysis break-even chart	

Learning Resources/ Reference books	1.	S.N. Maheswari(2012) Management Accounting, Sultan Chand, New Delhi (all the 5 units)
	2.	T.S. Reddy and Hari Prasad Reddy (2013), Management Accounting, Margham Publications, Chennai (all the 5 units)
	3.	S.P. Gupta (2011).- Management Accounting, Sultan Chand, New Delhi.

	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr. Desigan Balaji, Company Secretary	Dr. T. Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	<ol style="list-style-type: none"> 1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, CSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , CSH, SRM IST, Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF CSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce CSH, SRM IST , Ramapuram 5. Mr. S. Sairam, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21302J	Course Name	TAX PLANNING	Course Category	C	Professional core course	L	T	P	C
							2	0	4	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): <i>The purpose of learning this course is to:</i>		Learning			Program Learning Outcomes (PLO)														
CLR-1 :	<i>To understand basics of income tax</i>	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	<i>To aware the component of salary and the taxable portion</i>				Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :	<i>To compute the taxable portion of profit in lieu of salary</i>																		
CLR-4 :	<i>To assess the income from house property</i>																		
CLR-5 :	<i>To determine the income from business or profession</i>																		
CLR-6 :	<i>To equip knowledge on income tax components</i>																		
Course Learning Outcomes (CLO): <i>At the end of this course, learners will be able to:</i>		Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLO-1 :	<i>Exposure on latest provisions of Income Tax Act</i>				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :	<i>Familiar with provision relating tax avoidance</i>				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :	<i>Knowledge on computation of Gross total income</i>				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4 :	<i>Expertise in claiming deduction and set off and carry forward of losses</i>				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5 :	<i>Knowledge on Tax Planning and Assessment Procedures for Individuals, Firms and Companies</i>				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6 :	<i>Knowledge on provisions relating to Double Taxation Relief</i>	2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
S-1	SLO-1	Heads of Income- Income from Salary	Capital Gains	Deduction U/S 80 C, 80CCC, 80 CCD	Importance of Tax Planning and Management – Company	Assessment of Company – Minimum Alternative Tax
	SLO-2	Allowances	Capital Assets	Deduction U/S 80 D, 80DD, 80DDB	Importance of Tax Planning and Management – Company	Assessment of Company – Minimum Alternative Tax
S-2	SLO-1	Allowances	Financial Assets & Non-Financial Assets	Deduction U/S 80 E, 80G, 80GG	Importance of Tax Planning and Management – Company	Tax on distributed profits of domestic companies
	SLO-2	Perquisites	Short-term Capital Gain and Long-term Capital Gain	Deduction U/S 80 GGA, 80 U	Importance of Tax Planning and Management – Company	Tax on distributed profits of domestic companies
S-3	SLO-1	Perquisites	Cost of Inflation Index	Set-off of Losses	Importance of Tax Planning and Management – Company	tax on income distributed to unit holders
	SLO-2	Perquisites	Exemption U/S 54	Provisions relating to Set-off of Losses	Importance of Tax Planning and Management – Company	tax on income distributed to unit holders
S – 4	SLO-1	Deduction U/S 16	Exemption U/S 54 B	Carry Forward of Losses	Importance of Tax Planning and Management – Company	tax on income distributed to unit holders
	SLO 2	Computation of Income from Salary	Exemption U/S 54 D	Provisions relating to Carry Forward of Losses	Importance of Tax Planning and Management – Company	tax on income distributed to unit holders
S-5	SLO 1	Computation of Income from Salary	Exemption U/S 54 EC	Tax Planning	Computation of Taxable Income	Tax on income received from venture capital companies

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		18	18	18	18	18
	SLO-2	Computation of Income from Salary	Exemption U/S 54 EE	Tax Planning	Computation of Taxable Income	Tax on income received from venture capital companies
S-6	SLO-1	Income from House Property	Exemption U/S 54 F	Tax Planning	Tax Rates – Individual, HUF, Companies	Tax on income received from venture capital companies
	SLO-2	Exempted Income from House Property	Exemption U/S 54 G	Tax Management	Assessment of Individuals	Tax on income received from venture capital companies
S-7	SLO-1	Treatment for Let-out House Property	Computation of Capital Gains	Tax Management	Computation of Tax Liability	Tax Planning and Management Decisions
	SLO-2	Treatment for Self-occupied property	Income from Other Sources	Tax Management	Computation of Tax Liability	Tax Planning and Management Decisions
S-8	SLO-1	Deduction U/S 24	Treatment for Dividend Income	Tax Evasion	Assessment of HUF	Tax Planning and Management Decisions
	SLO-2	Computation of Income from House Property	Treatment for Interest Income	Tax Evasion	Computation of Tax Liability	Tax Planning and Management Decisions
S-9	SLO-1	Computation of Income from House Property	Treatment for Casual Income	Tax Avoidance	Assessment of Companies	Tax Planning and Management Decisions
	SLO-2	Computation of Income from House Property	Treatment for Family Pension	Tax Avoidance	Provision relating to Assessment of Companies	Tax Planning and Management Decisions
S-10	SLO-1	Income from Business or Profession	Treatment for Royalty Income	Tax Avoidance	Provision relating to Assessment of Companies	Tax Planning and Management Decisions
	SLO-2	Important Definitions	Treatment for Gifts received	Nature of Tax Planning and Management	Provision relating to Assessment of Companies	Tax Planning and Management Decisions
S-11	SLO-1	Inadmissible Expenses	Treatment for Income from Sub-letting and Other Incomes	Nature of Tax Planning and Management	Provision relating to Assessment of Companies	Tax Planning and Management Decisions
	SLO-2	Admissible Expenses	TDS Rates for Interest Incomes	Scope of Tax Planning and Management	Provision relating to Assessment of Companies	Tax Planning and Management Decisions
S-12	SLO-1	Computation of Income from Business	TDS Rates for Casual Incomes	Scope of Tax Planning and Management	Computation of Tax Liability	Tax Planning and Management Decisions
	SLO-2	Computation of Income from Business	Grossing Up of Interest Incomes	Importance of Tax Planning and Management – Individual	Computation of Tax Liability	Tax Planning and Management Decisions
S-13	SLO-1	Income from Profession	Grossing Up of Causal Incomes	Importance of Tax Planning and Management – Individual	Computation of Tax Liability	Tax Planning and Management Decisions
	SLO-2	Profession Income	Computation of Income from other sources	Importance of Tax Planning and Management – Individual	Computation of Tax Liability	Tax Planning and Management Decisions
S-14	SLO-1	Professional Expenditure	Computation of Income from other sources	Importance of Tax Planning and Management - Firm	Computation of Tax Liability	Tax Planning and Management Decisions
	SLO-2	Computation of Income from Profession	Computation of Income from other sources	Importance of Tax Planning and Management - Firm	Computation of Tax Liability	Tax Planning and Management Decisions
S-15 To S-18	SLO-1	Computation of Income from Profession	Computation of Income from other sources	Importance of Tax Planning and Management - Firm	Computation of Tax Liability	Tax Planning and Management Decisions
	SLO-2	Computation of Income from Profession	Computation of Income from other sources	Importance of Tax Planning and Management - Firm	Computation of Tax Liability	Tax Planning and Management Decisions

Learning Resources/ Reference books	1. Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi 2. Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi	3. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill 4. Mehrotra HC : Direct Tax Planning
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Course Code	PAF21303J	Course Name	TREASURY MANAGEMENT	Course Category	C	Professional Core course	L	T	P	C
							2	0	3	3

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): <i>The purpose of learning this course is to:</i>		Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1 :	To provide knowledge on investment and investment schemes	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-2 :	To familiarize students with Treasury management				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-3 :	To acquaint students on treasury system				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4 :	To inculcate the ethics of treasurer.				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-5 :	To Understand credit risk management				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-6 :	Learn how to mitigate the risk management				H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO): <i>At the end of this course, learners will be able to:</i>		1	2	3															
CLO-1 :	Thorough knowledge on treasury management	3	80	75															
CLO-2 :	Enhanced knowledge in cash management	3	80	70															
CLO-3 :	Capable to do working capital management	3	75	70															
CLO-4 :	Equipped in credit risk management	3	80	75															
CLO-5 :	Sound knowledge in currency risk management	3	80	70															
CLO-6 :	Gained overall idea about treasury management	2	80	75															

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		15	15	15	15	15
S-1	SLO-1	Treasury Management – Meaning and	Treasury management VS Financial management	Working capital management	Bank treasury management structure	Currency risk
	SLO-2	Definition	Treasury management VS Financial management	Meaning and definition	Bank treasury management structure	Currency risk
S-2	SLO-1	Features	Role of Chief financial officer	Importance	Treasury as profit center	Financial risks
	SLO-2	Features	Role of Chief financial officer	Advantages	Treasury as profit center	Financial risks
S-3	SLO-1	Advantages	Tools of Treasury management	Business cycle forecasting	Bank balance sheet risk management	Non- Financial risks
	SLO-2	Limitation	Tools of Treasury management	Business cycle forecasting	Bank balance sheet risk management	Non- Financial risks
S-4	SLO-1	Scope	Environment for treasury operation	Cash flow forecasting models	Bank capital management	Hedging options
	SLO-2	Scope	Environment for treasury operation	Cash flow forecasting models	Bank capital management	Hedging options
S-5	SLO-1	Role of Treasury Management	Execution of TM	Policies	Interest rate management	Mitigation of risk faced by treasuries
	SLO-2	Role of Treasury Management	Execution of TM	Procedure	Interest rate management	Mitigation of risk faced by treasuries
S-6	SLO-1	Role of treasurer	Supervision of Treasury operation	Cash concentration	Basel III capital and liquidity rule	Treasury systems and internal control
	SLO-2	Role of treasurer	Supervision of Treasury operation	Cash concentration	Basel III capital and liquidity rule	Treasury systems and internal control
S-7	SLO-1	Treasurer VS Controller	Implication of Treasury management	Bank payment and collection	Credit risk	Treasury governing policies
	SLO-2	Treasurer VS Controller	Implication of Treasury management	Bank payment and collection	Credit risk	Treasury governing policies
S-8	SLO-1	Strategy	Ethics in Treasury Management	Bank float management	Credit rating process	Treasury prudential norms
	SLO-2	Strategy	Ethics in Treasury Management	Bank float management	Credit rating process	Treasury prudential norms

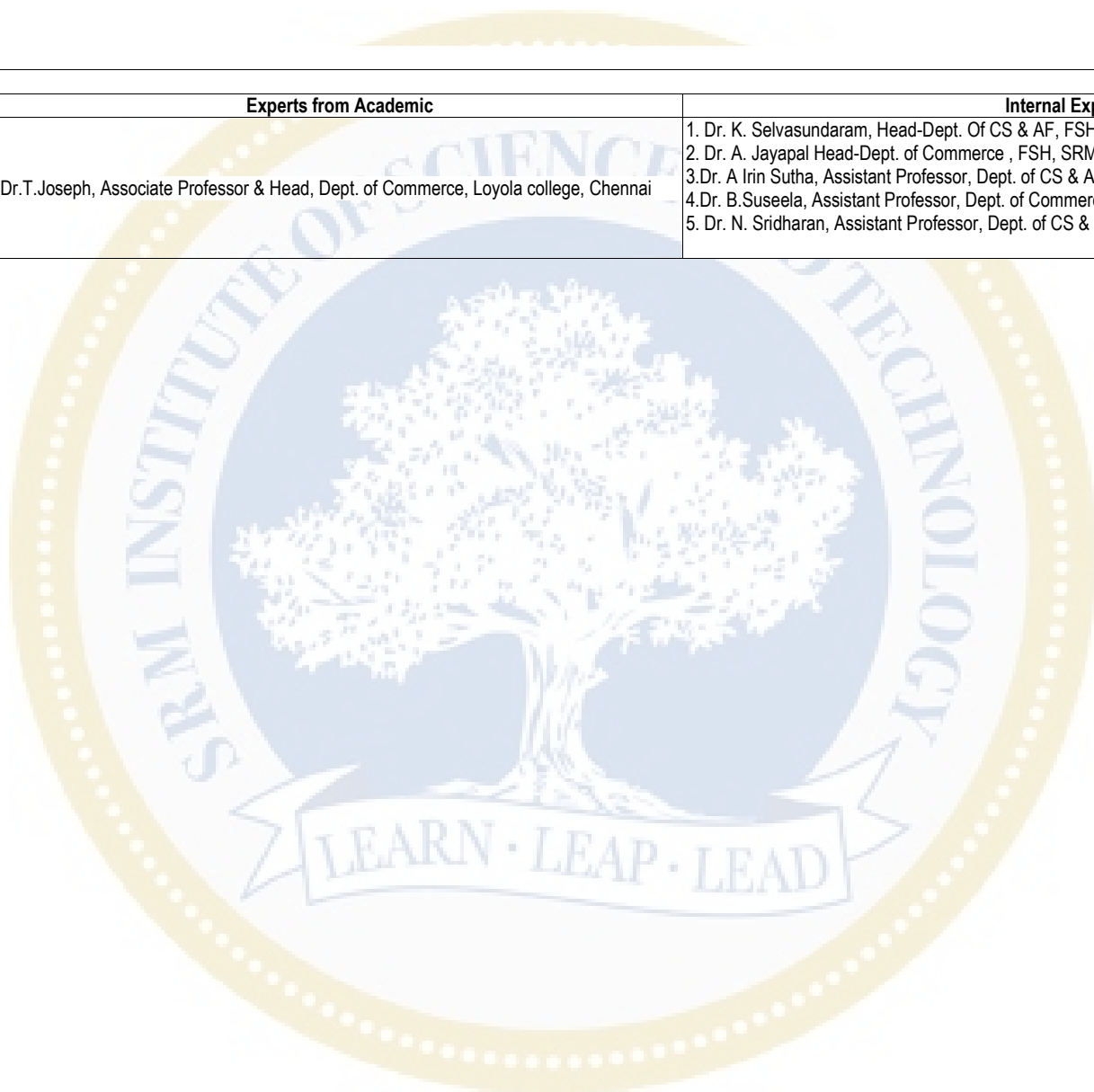
Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		15	15	15	15	15
S 9	SLO-1	Treasury Vision	Indian Treasury Act 1985	Improvement of fund efficiency	Credit rate swap	RBI master circular for banks
	SLO-2	Treasury Vision	Indian Treasury Act 1985	Improvement of fund efficiency	Credit rate swap	RBI master circular for banks
S-10	SLO-1	Treasury Relationship Management	Role of treasurer in Government	Avenues for short term investments	Credit risk in terms of concurrent exposure	Terms of reference for investment approval committee
	SLO-2	Treasury Relationship Management	Role of treasurer in Government	Avenues for short term investments	Credit risk in terms of concurrent exposure	Terms of reference for investment approval committee
S-11	SLO-1	Treasury Relationship Management	Functions of Treasurer in Government department	Financing options	GAP management	Role of information technology in treasury management
	SLO-2	Treasury Relationship Management	Functions of Treasurer in Government department	Financing options	GAP management	Role of information technology in treasury management
S-12	SLO-1	Building and developing Treasury teams	Code of conduct of treasury dealers	Financing supply chain	Interest rate risk management	Mitigation of operational risk through treasury system
	SLO-2	Building and developing Treasury teams	Code of conduct of treasury dealers	Financing supply chain	Interest rate risk management	Mitigation of operational risk through treasury system
S-13	SLO-1	Functions of Treasury management	Role of corporate treasury	Interest rate and working capital	Volatility risk management	Ethics and accountability
	SLO-2	Functions of Treasury management	Role of corporate treasury	Interest rate and working capital	Volatility risk management	Ethics and accountability
S-14	SLO-1	Integrated Treasury management	Position in corporate structure	Receivable management	Asset liability management	IFRS provision
	SLO-2	Integrated Treasury management	Position in corporate structure	Receivable management	Asset liability management	IFRS provision
S-15	SLO-1	Integrated Treasury management	Structure of Corporate Treasury	Payable management	ALM and liquidity risk management	New development in treasury management system
	SLO-2	Benefits of Integrated treasury management	Structure of Corporate Treasury	Payable management	ALM and liquidity risk management	New development in treasury management system

Learning Resources / Reference books	1. Treasury management, Steven M. Bragg, Wiley publication 2. Global corporate treasury, Rajeev Rajendra, Wiley publication 3. Strategic Treasurer, Graic A Jeffery, Wiley publication
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
Level 2	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
Level 3	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
Level 3	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Course Code	PAF21D05T	Course Name	FOREIGN EXCHANGE AND FINANCING OF FOREIGN TRADE	Course Category	S	Skill Enhancement Course	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): The purpose of learning this course is to:

CLR-1 :	To learn Forex mechanism
CLR-2 :	To understand the different methods of determination of exchange rates
CLR-3 :	To gain knowledge on forex market
CLR-4 :	To enhance the knowledge on EXIM policy of India
CLR-5 :	To learn and understand the provisions of FEMA and FERA
CLR-6 :	To have a proper understanding of foreign private placement

Learning

	1	2	3
Level of Thinking (Bloom)			
Expected Proficiency (%)			
Expected Attainment (%)			

Program Learning Outcomes (PLO)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Course Learning Outcomes (CLO): At the end of this course, learners will be able to:

CLO-1 :	Learnt Forex mechanism	3	80	75
CLO-2 :	Complete knowledge on methods of determination of exchange rates	3	80	70
CLO-3 :	Gained knowledge on forex market	3	75	70
CLO-4 :	Enhanced the knowledge on Exim policy of India	3	80	75
CLO-5 :	Familiar with the provisions of FEMA and FERA	3	80	70
CLO-6 :	Well-versed in foreign private placement	2	80	75

Duration (hour)		Learning Unit / Module 1		Learning Unit / Module 2		Learning Unit / Module 3		Learning Unit / Module 4		Learning Unit / Module 5	
		12		12		12		12		12	
S-1	SLO-1	Introduction of Foreign Exchange		Foreign exchange control		Exchange rates		Foreign exchange exposure		Export Procedure	
	SLO-2	Definition of Foreign Exchange		Objectives		Factors affecting exchange rates		Transaction exposure		Import Procedure	
S-2	SLO-1	Foreign exchange market		Methods of foreign exchange control		Factors affecting exchange rates		Economic exposure		Special schemes - SEZ & EOU	
	SLO-2	Characteristics of foreign exchange market		Methods of foreign exchange control		Different type of exchange rates		Translation exposure		Composition of export pricing	
S-3	SLO-1	Functions of foreign exchange market		Condition necessitating foreign exchange control		Merits and demerits of fixed exchange rate		Risk in foreign exchange market		Composition of export pricing	
	SLO-2	Functions of foreign exchange market		Exim policy of India		Merits and demerits of fixed exchange rate		Risk in foreign exchange market		Contract terms for carriage by any mode of transport	
S-4	SLO-1	Evolution of foreign exchange market and foreign exchange system		Managed or controlled exchange rate system		Merits and demerits of flexible exchange rate		Methods of hedging foreign exchange risk		FAS & FDB	
	SLO-2	Evolution of foreign exchange market and foreign exchange system		Managed or controlled exchange rate system		Merits and demerits of flexible exchange rate		Methods of hedging foreign exchange risk		CIB & CFR	
S-5	SLO-1	Forex market in India		Adjusted peg system		Bill buying rate		Methods of hedging foreign exchange risk		Role of banks in export credit	
	SLO-2	Forex market in India		Crawling peg system		Bill selling rate		Methods of hedging foreign exchange risk		Functions of EXIM bank	
S-6	SLO-1	Methods of foreign payment		Clean float system		Spot buying rate		Spot VS Forward market		Import Finance scheme	
	SLO-2	Methods of foreign payment		Dirty float system		Spot selling rate		Spot VS Forward market		Export financing scheme	

S-7-	SLO-1	Functions of forex department of a commercial banks	FEDAI	Bid rate	Forward VS Future	Pre-shipment credits
	SLO-2	Functions of forex department of a commercial banks	Role of FEDAI	Ask rate	Spot VS Forward market	Letter of credit
S-8	SLO-1	Foreign direct investment	Power of FEDAI	Determination of exchange rates	Currency Derivatives	Parties to letter of credit
	SLO-2	Foreign direct investment	Functions of FEDAI	Determination of exchange rates	Option	Different type of LOC
S-9	SLO-1	Foreign indirect investment	Role of RBI	Direct quotation	Features of option	Mechanism of LOC
	SLO-2	Foreign indirect investment	Forex market participants	Indirect quotation	Call option	Correspondent bank
S-10	SLO-1	Forex market VS capital market	Forex market participants	Exchange rate management in India	Put option	Bills for collection
	SLO-2	Forex market VS capital market	Dealers in foreign exchange	Exchange rate management in India	Currency swaps	NOSTRO,VOSTRO and LORO
S-11	SLO-1	Nature of foreign exchange transaction	Authorised dealers	PPP theory – Absolute version	Hedging	Types of risk in international trade
	SLO-2	Nature of foreign exchange transaction	Functions of authorized dealers	PPP theory relative version	Speculating	Types of risk in international trade
S12	SLO-1	Types of foreign exchange transaction	Full fledged Money Changers	Mint parity theory	Arbitraging	ECGC
	SLO-2	Types of foreign exchange transaction	Restricted money changers	Mint parity theory	Leveraging	Risk not covered by ECGC

Learning Resources/ Reference books	1. Foreign exchange & financing of foreign trade – Dr. Sankaran, Margham Publications	4. A Guide on Export Policy Procedure & Documentation– Mahajan
	2. New Import Export Policy - Nabhi Publications	5. How to Export – Nabhi Publications
	3. EXIM Policy & Handbook of EXIM Procedure – VOL I & II	6. Export Management – D.C. Kapoor

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers	
Experts from Academic	Internal Experts
Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
Mr.Desigan Balaji, Company Secretary	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram
	3. Dr. A. IrinSutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur
	4. Dr.B. Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST ,Ramapuram
	5. Dr. N. Sridharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21D06T	Course Name	INSURANCE AND RISK MANAGEMENT	Course Category	C	Professional Core course	L	T	P	C
							4	0	0	4

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE		Data Book / Codes/Standards		Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1 :	To give in-depth knowledge of insurance business in terms of structure, products, pricing and risk management			
CLR-2 :	To understand the importance of Insurance products and management			
CLR-3 :	To aware insurance products and explain the strategic planning required in the insurance business			
CLR-4 :	To aware of the principles and theories of Insurance so that a clear understanding of concepts- structures and processes under both the domains can be achieved.			
CLR-5 :	To make students aware about Insurance Organisations- their working and the rules governing them			
CLR-6 :	To get exposure to Insurance concepts and products.			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1 :	Understand the concepts relating types of business, personal risks, and significance of risk management function within business organizations.			
CLO-2 :	Acquaint the basic knowledge of the insurance products and methods of risk management found in strategic planning.			
CLO-3 :	Enhanced knowledge on basic principles of insurance buying, with an emphasis on how to develop a strong insurance and financial estate planning program.			
CLO-4 :	Understand the factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies and schemes.			
CLO-5 :	Get through the Examinations conducted by Insurance Regulatory Development Authority of India			
CLO-6 :	Act as an Insurance Agent by applying the concepts.			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-1	SLO-1	Risk management	Definition of insurance	General Insurance Business	Meaning of rate	Insurance Regulations in India Insurance Act, 1938
	SLO-2	Objectives of risk management	Characteristics of insurance	General Insurance Business	Objectives of rate making	Summary provisions of Insurance Act, 1938
S-2	SLO-1	Risk management process	Principles of contract of insurance	underwriting concepts	Rate making in life insurance business	Insurance Regulatory and Development Authority (IRDA)
	SLO-2	Identifying and evaluating potential losses	General Concepts of Insurance	standard conditions	Basic methods of rate making	Introduction
S-3	SLO-1	Selecting appropriate technique for treating loss exposure	Insurance and hedging	Warranties	Meaning of Premium	Purpose,
	SLO-2	Risk financing	Types of insurance	Fundamental principles of general insurance	Net single premium	Duties
S-4	SLO-1	Implementing	Insurance intermediaries	Fire insurance	Net annual level premium	Powers of IRDA
	SLO-2	administering risk management program	Life Insurance Business	Marine insurance	Premium concepts	functions of IRDA
S-5	SLO-1	Personal risk management	Fundamental principles of life insurance	Motor insurance	Level premium	Operations of IRDA
	SLO-2	Loss forecasting	Basic features of life insurance	Personal accident insurance	Basic premium	Insurance policyholders' protection under IRDA

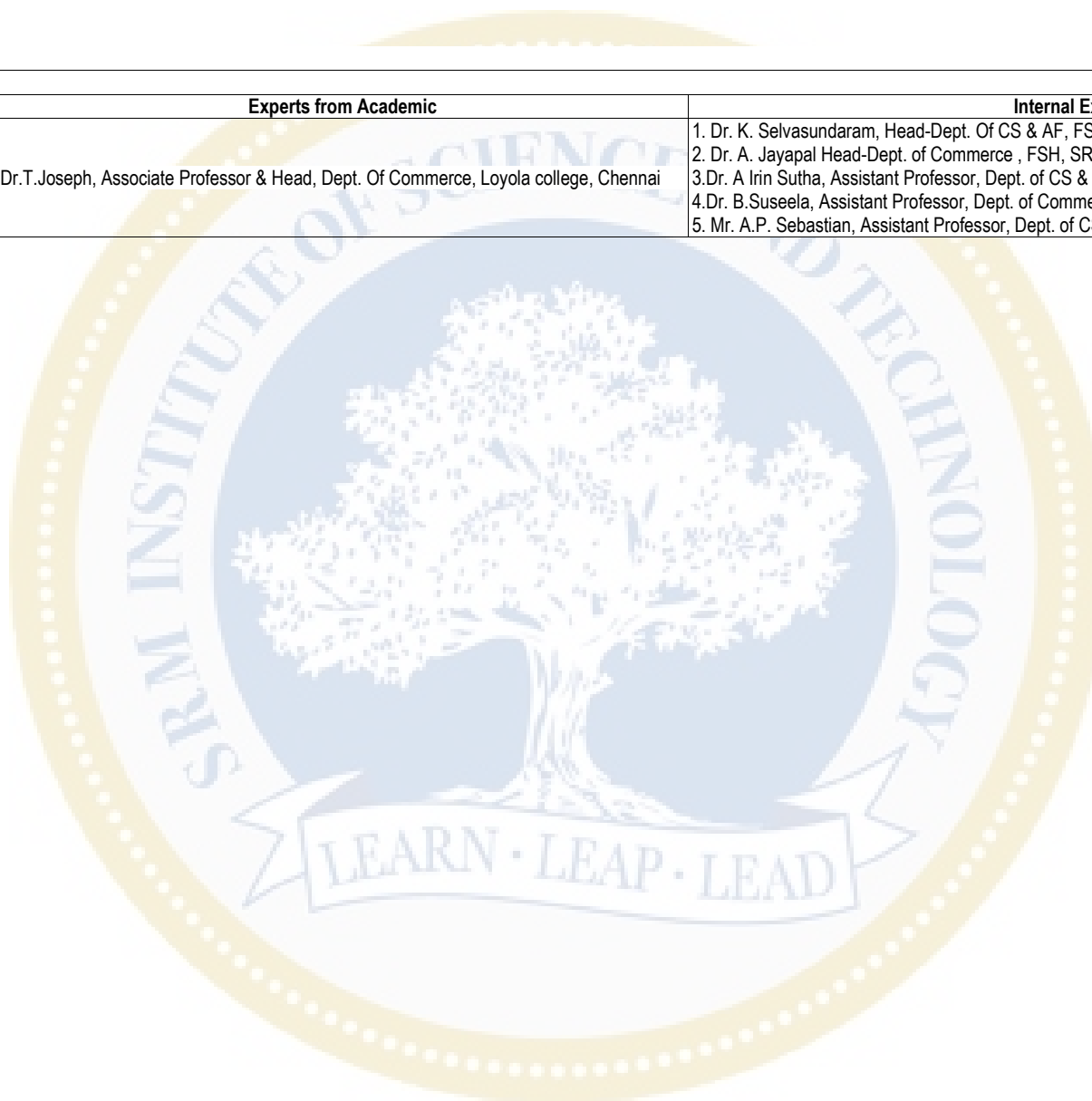
Duration (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	12	12	12	12	12
		contracts			
S-6	SLO-1	Risk Assessment	Life insurance products	Liability insurance	Office yearly premium
	SLO-2	Analysis of Risk Assessment	Traditional and unit linked policies	Miscellaneous insurance	Premium tables
S-7	SLO-1	Evaluation of Risk Assessment	Individual policies	Engineering	Tabular premium
	SLO-2	Risk Control	group policies	Aviation	Rebate
S-8	SLO-1	Risk Treatment	With profit policies	Re-insurance	Extra premium
	SLO-2	Risk Reduction	without profit policies	Underwriting	Rider premium
S-9	SLO-1	Transfer of Risk	Types of life insurance policies	Claims settlement	Calculation of premium
	SLO-2	Sharing of Risk	Term insurance	Claims settlement	Bonus
S-10	SLO-1	Elimination of Risk	Whole life insurance	Insurance funds with respect to shareholders funds	Calculation of bonus
	SLO-2	Retention of Risk	Variants of Whole life insurance	Insurance funds with respect to policy holders funds	Rate making in general insurance business
S-11	SLO-1	Economics of insurance	Endowment insurance	costing of insurance products.	Principles
	SLO-2	Managerial aspects of risk management	Variants of Endowment insurance	pricing of insurance products.	Basic methods of rate making
S-12	SLO-1	importance of insurance	Annuities	The risk of dying early and living too long	Judgment rating
	SLO-2	Reinsurance- principles and methods of reinsurance	Policies for different people	different products offered by life insurers	Class and merit rating

Learning Resources / Reference books	1. George Rejda, Principles of Risk Management and Insurance, Pearson Education. 2. S. Balachandran, General Insurance, Insurance Institute of India. 3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.	4. M. Y. Khan, Indian Financial System, Tata McGraw-Hill. 5. Bharti Pathak, Indian Financial System, Pearson Education. 5. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill 6. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	30%	-	30%	-	30%	-	30%	-	30%	-
	Understand										
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze										
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST, Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Mr. A.P. Sebastian, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur



Course Code	PAF21G05J	Course Name	FRONT ACCOUNTING	Course Category	G	Generic Elective	L	T	P	C
							1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): <i>The purpose of learning this course is to:</i>		Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1 :	To make the students to acquire the knowledge of computer software	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-2 :	To improvement in skills of students to prepare accounting statements using accounting software.																		
CLR-3 :	To learn procedure for posting of all financial transactions in digital mode																		
CLR-4 :	To enhance knowledge on Inventory masters in ERP																		
CLR-5 :	To get familiar with budget preparation																		
CLR-6 :	To get overall knowledge on mechanized accounting																		

Course Learning Outcomes (CLO): <i>At the end of this course, learners will be able to:</i>		1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLO-1 :	Improvement in skills of students to prepare accounting statements using accounting software.	3	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-2 :	Students learnt to post all financial transactions in digital mode	3	80	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-3 :	Enhanced knowledge on Inventory masters in ERP	3	75	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-4 :	Familiar with budget preparation	3	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-5 :	Knowledge to work in Accounts section in back office.	3	80	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H	
CLO-6 :	Students got overall knowledge on mechanized accounting	2	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H	

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-1	SLO-1	Computer Application In Front Office Operation	Masters	Inventory system	Introduction	(F6)-Contra Voucher
	SLO-2	Computer Application Related To FRONT OFFICE	creation of Accounts Master	Accounting organisation	Inventory Masters in ERP	(F4)-Payment Voucher
S-2	SLO-1	Fidelio	Ledger	Types of accounts	Creating Inventory Masters	(F5)-Purchase Voucher
	SLO-2	Amadeus	Cost	accounts statements	Creation of Stock Group	(F9)-Sales Voucher
S-3	SLO-1	Front Office (Accounting)	Group	Purchases	Creation of Units of Measure	(F8)-Debit Note Voucher
	SLO-2	Accounting Fundamentals	Budgets	Sales	Creation of Stock Item	Credit Note
S 4	SLO-1	Guest Accounts	Ledger Creation	Credit	Creation of Godown	Journal Voucher (F7).
	SLO-2	Non Guest Accounts	Single Ledger Creation	Debit	Defining of Stock Opening Balance in ERP Stock Category	Reports
S-5	SLO-1	Accounting System	Multi Ledger Creation	Transaction	Reports	Accounting Report
	SLO-2	Check Out Procedures	Altering and Displaying Ledgers	invoice,	Introduction	Trial Balance
S-6	SLO-1	Guest Accounts Settlement	Group Creation	Voucher	Accounts Payables	Profit & Loss account
	SLO-2	Non Guest Account Settlements	Single Group Creation	Order	Accounts Receivables	– Balance Sheet & Stock Statement
S-7	SLO-1	Cash	Multiple Group Creation	Cost	Maintaining Bill-wise Details	Account Books
	SLO-2	Credit	Displaying Groups	Stock	Activation of Maintain Bill-wise Details Feature	Cash & Bank Books
S-8	SLO-1	Role Of Currency	Ledgers Displaying Groups	Income	New Reference	Ledger summaries

Duration (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	12	12	12	12	12
	SLO-2	Indian Currency	Display of Ledgers	expenses	Against Reference
S 9	SLO-1	Foreign Currency	Deletion of Groups and Ledgers	inventory control.	Advance-On Account Stock Category Report
	SLO-2	Transfer Of Guest Accounts	P2P procure to page	Masters	Changing the Financial Year in ERP
S-10	SLO-1	Express Check Out	Printing	creation of Accounts Master	Introduction
	SLO-2	Control Of Cash	Reports on Printer	Ledger	Business Transactions
S-11	SLO-1	Control Credit	Inventory	cost	Source Document for Voucher
	SLO-2	Night Auditing	creation of Inventory Master	Group	Recording Transactions in ERP
S-12	SLO-1	Functions	Stock Item	Budgets	Accounting Vouchers
	SLO-2	Audit Procedures	Group and unit measurement	Voucher	Receipt Voucher

Learning Resources / Reference books	1. Aakash Business Tools: Spoken Tutorial Project IIT Bombay 2. Mastering Tally: Dinesh Maidasani, Firewal Media
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3.Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4.Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5.Dr. S. Amirtha Vasani, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21G06J	Course Name	E-COMMERCE	Course Category	G	Generic Elective	L	T	P	C
							1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:		
CLR-1 :	To get idea about e-business			
CLR-2 :	To understand the basic concepts and framework of e-commerce			
CLR-3 :	To acquire knowledge about mercantile business model			
CLR-4 :	To have a idea about e-payment system			
CLR-5 :	To understand EDI standards			
CLR-6 :	To get overall exposure in e-commerce			

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:		
CLO-1 :	Students idea about e-business			
CLO-2 :	Understood the basic concepts and framework of e-commerce			
CLO-3 :	Acquired knowledge about mercantile business model			
CLO-4 :	Complete idea about e-payment system			
CLO-5 :	Familiar with EDI standards			
CLO-6 :	Students got overall exposure in e-commerce			

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-1	SLO-1	Meaning	Framework of E-Commerce	Introduction	Introduction	Introduction
	SLO-2	Advantages & Limitations	Application Services Application Services	Mercantile Process Model	EDI Standards	New Age of Information
S-2	SLO-1	E-Business	Interface Layers	Consumers Perspective and Merchant's Perspective	Types of EDI	Based Marketing
	SLO-2	Traditional & Contemporary Model	Secure Messaging	Electronic Payment Systems	EDI Applications in Business	Influence on Marketing
S-3	SLO-1	Impact of E-Commerce on Business Models	Middleware Services and Network Infrastructure	Legal Issues & Digital Currency	Legal	Search Engines & Directory Services
	SLO-2	Classification of E-Commerce:	Site Security	E-Cash & E-Cheque	Security and Privacy issues if EDI	Charting the On-Line Marketing Process
S 4	SLO-1	B2B - B2C - C2B - C2C - B2E	Firewalls & Network Security	Electronic Fund Transfer (EFT)	EDI and E-Commerce	Chain Letters
	SLO-2	Applications of Ecommerce	TCP/IP – HTTP	Advantages and Risks	EDI Software Implementation.	Applications of 5P's (Product, Price, Place, Promotion, People) E- Advertisement
S-5	SLO-1	E-Commerce Organization Applications	Secured HTTP	Digital Token	Security and Privacy issues if EDI	Virtual Reality & Consumer Experience
	SLO-2	E-Marketing	SMTP - SSL.	Smart Cards.	Security and Privacy issues if EDI	Role of Digital Marketing. Lab work: Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.
S-6	SLO-1	E-Advertising	Data Encryption:	Smart Cards.	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E- Advertisement

Duration (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	12	12	12	12	12
	SLO-2	E-Banking	Cryptography	Smart Cards.	Security and Privacy issues if EDI
	SLO-1	Mobile Commerce	Encryption	Smart Cards.	Security and Privacy issues if EDI
S-7	SLO-2	E-Trading	Decryption	E payment system	Security and Privacy issues if EDI
	SLO-1	E-Learning	Public Key	E payment system	Security and Privacy issues if EDI
S-8	SLO-2	EShopping.	Private Key	E payment system	Security and Privacy issues if EDI
	SLO-1	E-Learning	Digital Signatures	E payment system	Security and Privacy issues if EDI
S 9	SLO-2	E-Shopping.	Digital Certificates	E payment system	Security and Privacy issues if EDI
	SLO-1	E-Learning	Digital Signatures	E payment system	Security and Privacy issues if EDI
S-10	SLO-2	E-Shopping.	Digital Signatures	E payment system	Security and Privacy issues if EDI

Learning Resources / Reference books	1. R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi. 2. Jain &Narang, Financial Accounting - Kalyani Publishers - New Delhi. 3. T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications - Chennai.	4. Shukla & Grewal, Advanced Accounting – S Chand - New Delhi. 5. P.C. Tulsian – Financial Accounting 6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers – New Delhi.
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
Level 2	Understand	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
Level 3	Apply	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Analyze										
	Evaluate										
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

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Course Code	PAF21S02J	Course Name	ENTREPRENEURIAL DEVELOPMENT	Course Category	S	SKILL ENHANCEMENT	L 1	T 0	P 3	C 2
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Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	Accounting Finance	Data Book / Codes/Standards	Nil		

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :	To know the importance of entrepreneurship	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	To understand the concept of entrepreneurship				Knowledge	Analysis	Development	Design, Research	Assessment	Evaluation	Sustainability	Team Work	Communication	Finance	Marketing	Skills	Training					
CLR-3 :	To gain knowledge on entrepreneurial opportunity																					
CLR-4 :	To understand the risk in entrepreneurship																					
CLR-5 :	To develop entrepreneurial skills.																					
CLR-6 :	To motivate students to become an entrepreneur																					

Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:	Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Scientific	Problem Solving	Design & Analysis	Modern Technology	Society & Environment	Ethics	Individual	Community	Project Management	Life Long Learning	ICT Skills	Leadership	Life Long Learning	
CLO-1 :	understand importance of entrepreneurship		3	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :	Familiar with the concept of entrepreneurship		3	80	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :	Sound knowledge on entrepreneurial opportunity		3	75	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4	Equipping the mitigation of risk in entrepreneurship		3	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5	Development of entrepreneurial skills.		3	80	70	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6	Identified the potential entrepreneur		2	80	75	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Duration (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	12	12	12	12	12
S-1	SLO-1 Meaning	Entrepreneurship Development	Appraisal of a Project	Licensing procedures	Incentives
	SLO-2 Definition	Introduction of Sources and meaning and definition	Technical	Procedures to start an industrial unit	Meaning
S-2	SLO-1 Concept of Entrepreneurship	Sources of Business ideas	commercial appraisal	Project financing	Definition
	SLO-2 Enterprise	Preliminary evaluation	Information required	Role of promotional	Advantages and disadvantages
S-3	SLO-1 Meaning	testing of ideas	Demand forecasting	Consultancy	Difference between state and central govt
	SLO-2 Definition	Project identification	Sources of market information	Consultancy organisations	subsidies of State and Central Govt.
S 4	SLO-1 Characteristics	Project meaning	Sources of market information	Consultancy organisations	Aims
	SLO-2 Functions	Definition	Sources of market information	Consultancy organisations	Backward areas
S-5	SLO-1 Role of Entrepreneurs in the economic development	Characteristics	Financial appraisal	Consultancy organisations	Industrial Estates
	SLO-2 Role of Entrepreneurs in the economic development	Advantages of project management	Financial appraisal	Consultancy organisations	DICs
S-5-8	SLO-1 Classification of entrepreneurs	Disadvantages of project advantages	Financial appraisal	Consultancy organisations	Role of financial institutions in the entrepreneurial growth
	SLO-2 Classification of entrepreneurs	Project formulation	Capital cost of project	Consultancy organisations	Role of financial institutions in the entrepreneurial growth
S-9-11	SLO-1 Classification of entrepreneurs	Report meaning	Sources of finance	Consultancy organisations	Role of financial institutions in the entrepreneurial growth
	SLO-2 Classification of entrepreneurs	Advantages and disadvantages	Financial problems	Consultancy organisations	Role of financial institutions in the entrepreneurial growth

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
		12	12	12	12	12
S-12	SLO-1	Factors affecting entrepreneurial growth	Preparation of project report	Financial problems	Consultancy organisations	Role of financial institutions in the entrepreneurial growth
	SLO-2	Factors affecting entrepreneurial growth	Preparation of project report	Financial problems	Consultancy organisations	Role of financial institutions in the entrepreneurial growth

Learning Resources / Reference books	1. P.N. Singh – Developing Entrepreneurship for Economic Growth 2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT 3. Gupta & N. Srinivasan – Entrepreneurship Development
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	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3.Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4.Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram

Course Code	PAF21P01L	Course Name	INTERNSHIP	Course Category	P	Project work/Internship in Industry/Higher technical education	L	T	P	C
							0	0	0	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1:		To earn to apply the Technical knowledge in real industrial situations.			Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Engineering Knowledge														
CLR-2:		To Familiarize with various materials, processes, products and their applications along with relevant aspects of quality control.						Problem Analysis														
CLR-3:		To promote academic, professional and/or personal development						Design & Development														
CLR-4:		To exposé the students to future employers.						Analysis, Design, Research														
CLR-5:		To understand the social, economic and administrative considerations that influence the working environment of industrial organization						Modern Tool Usage														
CLR-6:		To understand the psychology of the workers and their habits, attitudes and approach to problem solving						Society & Culture														
								Environment & Sustainability														
								Ethics														
								Individual & Team Work														
								Communication														
								Project Mgt. & Finance														
								Life Long Learning														
								ICT Skills														
								Leadership Skills														
								Life Long Learning														
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:																				
CLO-1:		An opportunity to get hired by the Industry/ organization.			3	80	75															
CLO-2:		Practical experience in an organizational setting.			3	80	70															
CLO-3:		On-floor experience provides much more professional experience which is often worth more than classroom teaching.			3	75	70															
CLO-4:		Opportunity to practice communication and teamwork skills.			3	80	75															
CLO-5:		opportunity to learn strategies like time management, multi-tasking etc in an industrial setup			3	80	70															
CLO-6:		opportunity to meet new people and learn networking skills			2	80	75															

Instructions to the students

Faculty In charge of the institutes will make a surprise visit to the internship site, to check the student's presence physically.

After completion of Internship, the student should prepare a comprehensive report to indicate what he has observed and learnt in the training period. The training report should be signed by the Internship Supervisor, TPO and Faculty Mentor. The Internship report will be evaluated on the basis of following criteria

The evaluation will be based on the following criteria:

- Effectiveness of presentation.
 - Depth of knowledge and skills.
 - Attendance record, daily diary, departmental reports shall also be analyzed along with the Internship Report
- Seminar presentation will enable sharing knowledge & experience amongst students & teachers and build communication skills and confidence in students

Learning Assessment					
Level	Bloom's Level of Thinking	Continuous Learning Assessment (100% weightage)			
		CLA-1 (20%)	CLA-2 (20%)	CLA-3 (30%)	CLA-4 (30%) ##
		Theory	Theory	Theory	Theory
Level 1	Remember	10%	10%	30%	15%
	Understand				
Level 2	Apply	50%	50%	40%	50%
	Analyze				
Level 3	Evaluate	40%	40%	30%	35%
	Create				
	Total	100 %	100 %	100 %	100 %

Course Designers	
External Experts from Academic and Industry	Internal Experts
<i>Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai</i>	1.Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
Mr.Designan Balaji, Company Secretary	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram
	3.Dr. A. IrinSutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur
	4. Dr.B. Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST ,Ramapuram

Course Code	PAF21P02L	Course Name	MOOC	Course Category	P	. Project work/Internship in Industry/Higher technical education	L	T	P	C
							0	0	0	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

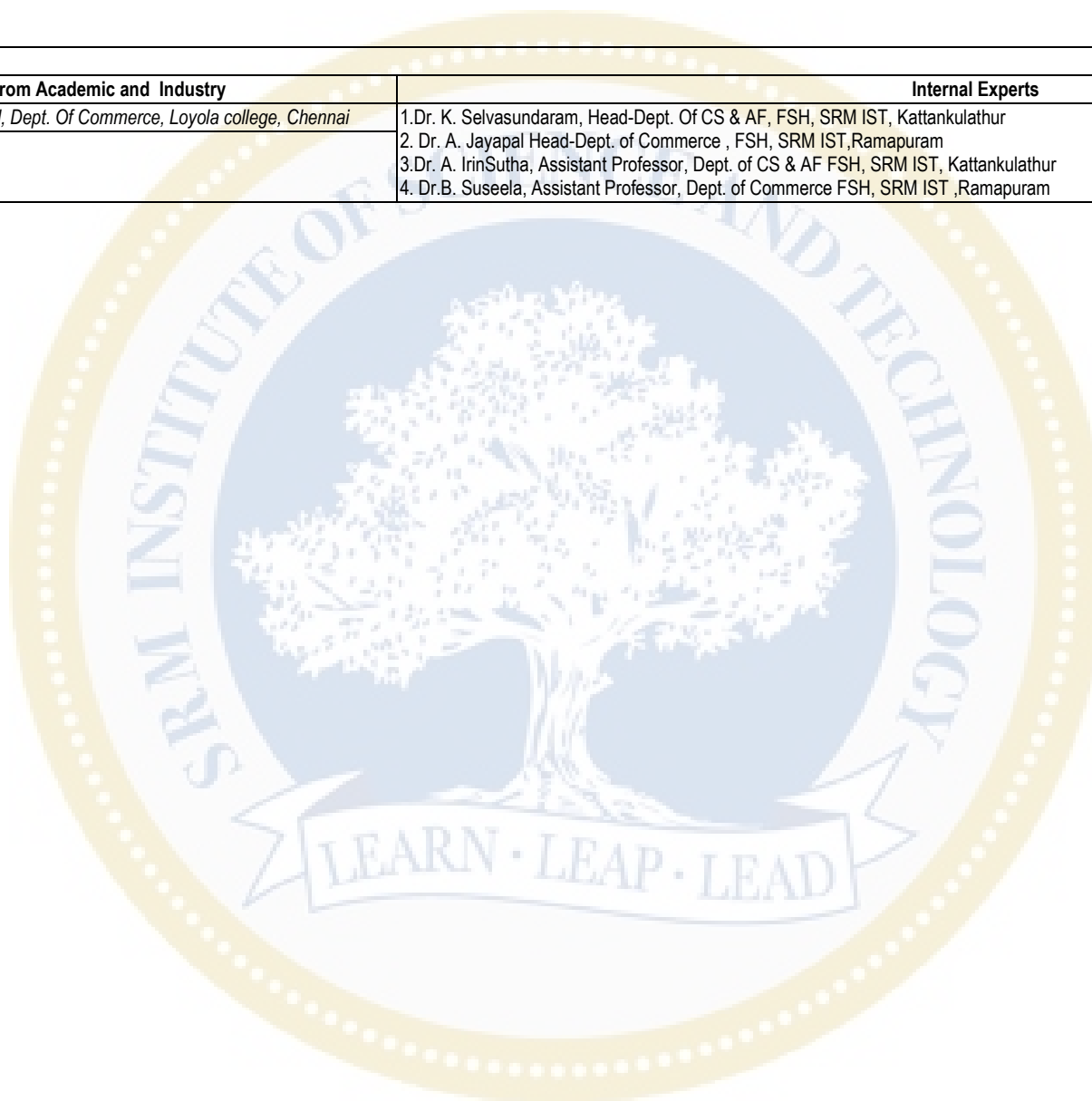
Course Learning Rationale (CLR):		The purpose of learning this course is to:			Learning			Program Learning Outcomes (PLO)														
CLR-1 :	MOOCs concept to supplement the formal education system in the country from high school to higher education, named aptly as the “Study Webs of Active-Learning for Young Aspiring Minds				1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2 :	To Aimed at unlimited participation and open access via the Web				Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
CLR-3 :	In addition to traditional course materials, such as filmed lectures, readings, and problem sets																					
CLR-4 :	To provide interactive courses with user forums or social media discussions to support community interactions among students, professors, and teaching assistants																					
CLR-5 :	Learning in unfamiliar medium, subject, or cultural context—to get the most out of the course																					
CLR-6 :	Platform present challenges to setting appropriate learning goals and objectives quite different from those encountered in a traditional classroom.																					
Course Learning Outcomes (CLO):		At the end of this course, learners will be able to:																				
CLO-1 :	Enhanced knowledge in interested course				3	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-2 :	Interactions with expert				3	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-3 :	Learning in different platform				3	75	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-4 :	Cultural diversity				3	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-5 :	Social interaction				3	80	70	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLO-6 :	Enriched knowledge through online course				2	80	75	H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Evaluation

On receipt of MOOCs completion certificate from Host Instt, the University to give equivalent credit weightage up to 20% for the credits earned through SWAYAM

Learning Assessment					
Level	Bloom's Level of Thinking	Continuous Learning Assessment (100% weightage)			
		CLA-1 (20%)	CLA-2 (20%)	CLA-3 (30%)	CLA-4 (30%) ##
		Theory	Theory	Theory	Theory
Level 1	Remember	10%	10%	30%	15%
	Understand				
Level 2	Apply	50%	50%	40%	50%
	Analyze				
Level 3	Evaluate	40%	40%	30%	35%
	Create				
	Total	100 %	100 %	100 %	100 %

Course Designers	
External Experts from Academic and Industry	Internal Experts
Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	1.Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
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	3.Dr. A. IrinSutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur
	4. Dr.B. Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST ,Ramapuram



Course Code	PCD21AE3T	Course Name	Employability Skills	Course Category	A	Ability Enhancement Course	L	T	P	C
							1	0	0	1

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	Career Development Centre				Nil

Course Learning Rationale (CLR): The purpose of learning this course is to:

CLR-1:	Develop contextual approach to acquire new vocabulary
CLR-2:	Establish clear relationship between words
CLR-3:	Identify problems
CLR-4:	Learn the fundamental skills to solve problems
CLR-5:	Acquire experience of attending group discussion and personal interview
CLR-6:	Equipping students with necessary employability skills

Course Learning Outcomes (CLO): At the end of this course, learners will be able to:

CLO-1:	Determine the accurate meanings of words
CLO-2:	Recognise parallel relationship between words
CLO-3:	Learn to solve problems
CLO-4:	Understand and applies problem solving skills learned.
CLO-5:	Inculcate professional communication through interviews & group discussions
CLO-6:	Acquire necessary skills for successful career

Learning		
1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)
2	80	75
2	80	70
2	75	70
2	80	75
2	80	70
2	80	75

Program Learning Outcomes (PLO)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Disciplinary Knowledge	Critical Thinking	Problem Solving	Analytical Reasoning	Research Skills	Team Work	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Multicultural Competence	ICT Skills	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	M	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H
H	H	H	H	H	H	H	H	H	H	M	H	H	H	H

Duration (hour)	3	3	3	3	3
S-1	SLO-1	Time & work	Time, speed, distance	Permutation and combination	Probability
	SLO-2	Solving problems	Solving problems	Solving problems	Solving problems
S-2	SLO-1	Perspective on Issues	Critical Reasoning	Synonyms	Antonyms
	SLO-2	Perspective on Issues	Critical Reasoning	Synonyms	Antonyms
S-3	SLO-1	Resume preparation	Group Discussion	Mock GD	Interview Techniques
	SLO-2	Resume preparation	Group Discussion	Mock GD	Interview Techniques

Learning Resources	5.	Quantitative aptitude by Dinesh Khattar	7.	Verbal Advantage – Ten Easy Steps to a Powerful Vocabulary – Charles Harrington Elster
	6.	Ramachandran and Karthik, From Campus to Corporate, India, PEARSON Publication, 2016.	8.	Barron's GRE

Learning Assessment											
	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Understand										
Level 2	Apply	40 %	-	40 %	-	40 %	-	40 %	-	40 %	-
	Analyze										
Level 3	Evaluate	30 %	-	30 %	-	30 %	-	30 %	-	30 %	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

CLA – 4 can be from any combination of these: Assignments, Seminars, Scientific Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications etc.,

Course Designers		
Experts from Industry		Internal Experts
1.Mr. Ajay Zenne, Career Launcher, ajay.z@careerlauncher.com		1. Dr.P.Madhusoodhanan, SRMIST
		3. Dr.M.Snehalatha, SRMIST
2.Mr.Pratap Iyer, Study Abroad Mentors, Mumbai, pratap.iver30@gmail.com		5. Mr. Harinarayana Rao, SRMIST
		7. Mrs. Kavitha Srisarann, SRMIST
		2. Dr. A Clement, SRMIST
		4. Dr.Jayapragash J, SRMIST
		6. Mr. P Priyanand, SRMIST

SEMESTER – IV

Course Code	PAF21401J	Course Name	FINANCIAL AND COST AUDIT	Course Category	C	Professional Core Course	L	T	P	C
							2	0	3	3

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE	Data Book / Codes/Standards			Nil

Course Learning Rationale (CLR): The purpose of learning this course is to:

CLR-1 :	To know about the importance of Audit
CLR-2 :	To find the errors and fraud in accounting records
CLR-3 :	To ascertain true picture of the financial statements
CLR-4 :	To know the auditor and his/her powers and duties
CLR-5 :	To know the methods of verification and valuation
CLR-6 :	To learn the techniques of vouching

Learning

1	2	3
Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)
3	80	75
3	80	70
3	75	70
3	80	75
3	80	70
2	80	75

Program Learning Outcomes (PLO)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
H	H	H	H	H	L	M	L	M	M	H	H	M	M	H

Course Learning Outcomes (CLO): At the end of this course, learners will be able to:

CLO-1 :	Understood the importance of auditing	3	80	75
CLO-2 :	Knowledge on techniques of auditing	3	80	70
CLO-3 :	Familiar in verification of financial transactions	3	75	70
CLO-4 :	Efficient in find the errors and fraud	3	80	75
CLO-5 :	Aware of Powers and duties of Auditors	3	80	70
CLO-6 :	Expertise in vouching	2	80	75

Duration (hour)	15	15	15	15	15
S-1	SLO-1 Definition of Audit	Vouching of cash transactions	Depreciation - Meaning	Appointment Auditor	Investigation
	SLO-2 Difference between Auditing and Accountancy	Vouching of cash transactions	Depreciation - Definition	Appointment of First Auditor	Investigation
S-2	SLO-1 Difference between Auditing and Accountancy	Trading transactions	Depreciation - Causes	Filing of casual vacancy	Distinction between investigation and Auditing
	SLO-2 Difference between Auditing and Accountancy	Trading transactions	Depreciation - Causes	Ceiling on number of audits	Distinction between investigation and Auditing
S-3	SLO-1 Difference between Auditing and Accountancy	Audit of various ledger	Depreciation - Causes	Appointment of Auditor of Govt. company	Objectives of investigations
	SLO-2 Scope of Auditing	Audit of various ledger	Depreciation – Causes	Auditors Remuneration	Objectives of investigations
S-4	SLO-1 Scope of Auditing	Audit of Outstanding liabilities	Depreciation - Methods	Auditors Remuneration	Classes of Investigation
	SLO-2 Objectives of Auditing	Audit of Outstanding liabilities	Depreciation - Methods	Removal of Auditors	Classes of Investigation
S-5	SLO-1 Objectives of Auditing		Depreciation - Methods	Removal of Auditors	
	SLO-2 Objectives of Auditing	Audit of Assets			Liabilities of an Auditor
S-6	SLO-1 Objectives of Auditing	Scrutinizing of expense Accounts	Depreciation - Methods	Qualifications of Auditors	Legal position
	SLO-2 Nature of Auditing	Scrutinizing of expense Accounts	Reserves – Meaning	Qualifications of Auditors	Liabilities under companies Act
S-7	SLO-1 Internal check – Meaning	Income Accounts	Reserves - Definitions	Disqualifications of Auditors	Liabilities under companies Act
	SLO-2 nature and scope of internal check,	Income Accounts	Types of Reserves	Disqualifications of Auditors	Civil Liability

S-8	SLO-1	nature and scope of internal check,	Asset accounts	Types of Reserves	Powers and Duties of Auditors	Civil Liability
	SLO-2	nature and scope of internal check,	Asset accounts	Types of Reserves	Special considerations in company Audit	Criminal Liability
S-9	SLO-1	internal audit	Liabilities Balance sheet Audit	Types of Reserves	Presentation of financial statements	Criminal Liability
	SLO-2	internal audit	Direct confirmation of Balances	Provisions - Meaning	Audit of Share Capital	Liability under IPL
S-10	SLO-1	Internal control - Meaning and Objectives	Direct confirmation of Balances	Provisions – Definitions	Audit of Dividends and Debentures.	Liability of Honorary Auditor
	SLO-2					
S-11	SLO-1	Audit Note Book	Capital and Revenue Expenditures	Types of Provisions	Audit of Branch office Accounts	Liability of Joint Auditor
	SLO-2	Audit Note Book	Capital and Revenue Expenditures	Reserves Vs. Provisions	Special Audit u/s 233A	Liability of Auditor of Holding company
S-12 TO 15	SLO-1	Audit Working Papers	Verification and Valuation of Assets and Liabilities	Meaning Depreciation on wasting assets	Cost Audit – Meaning and Definition	Liability for un-audited Accounts
	SLO-2	Audit Working Papers	Practical Case Study on Verification and Valuation of Assets and Liabilities	Practical Case Study on wasting assets	Practical Case Study on Cost Audit	Independence of Auditors – Importance.

Learning Resources	1. 1.Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi, 2011
	REFERENCE 1. Spicer & Pegler, Auditing, MacMillan Publication, New Delhi, 2000 2. Tandon B.N., Practical Auditing, S.Chand Publishers, New Delhi, 2010

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Mr. A.P. Sebastian, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21402J	Course Name	BUSINESS RESEARCH METHODS	Course Category	C	Professional Core Course	L	T	P	C
							2	0	3	3

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR): The purpose of learning this course is to:

CLR-1 :	To learn the importance of Research
CLR-2 :	To Identify the problems in the research
CLR-3 :	To study about the components of Research
CLR-4 :	To know about the methods of data collections
CLR-5 :	To know about the different test in research
CLR-6 :	To gain knowledge in research area

Course Learning Outcomes (CLO): At the end of this course, learners will be able to

		Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)
CLO-1 :	The importance of Research	3	80	75
CLO-2 :	The problems in the research	3	80	70
CLO-3 :	The components of Research	3	75	70
CLO-4 :	The methods of data collections	3	80	75
CLO-5 :	The different test in research	3	80	70
CLO-6 :	Gain knowledge in research area	3	80	75

Duration (hour)	15	15	15	15	15
S-1	SLO-1 Research - Introduction	Research Design - Introduction	Sampling – Introduction	Methods of Data Collection - Introduction	Categorical variables
	SLO-2 Meaning of Research	Research Design Meaning	Sampling – Meaning and Definition	Methods of Data Collection	continuous variables
S-2	SLO-1 , Definition of Research	Components Of Research Design	Principles of Sampling	Primary Data Collection of Primary Data	Correlation Pearson product moment correlation
	SLO-2 Objectives Of Research	Identification of Research Problems	Population and Census	secondary data	checking normality outliers checking Partial Correlation, Overview of different statistical techniques
S-3	SLO-1 Scope Of Research	Research Purpose	Selection of Samples	Collection of Secondary Data Use Of Secondary Data	Simple linear regression, Multiple Linear Regression, Decision making process
	SLO-2 Benefits of Research	Statement of the study	Need For Sampling	Sources, And Characteristics of Secondary Data Collection of Secondary	Multicollinearity
S-4	SLO-1 Importance of Research	Research Problems	Sampling Design	Advantages And Disadvantages Over Secondary Data	One sample and two Independent sample t test, Paired sample t-test, One way Analysis of variance, Two way ANOVA, Multivariate ANOVA
	SLO-2 Limitations of Research	Research Design Meaning and Definition	Sampling Size – Identification	Methods Of Collecting Primary Data	Independent Chi-square Test
S-5	SLO-1 Ethics In Business Research	Chapterisation of the study	Limitations Of Sampling	Methods Of Collecting Primary Data Questionnaires	Independent Chi-square Test Mann-Whitney test
	SLO-2				
S-6	SLO-1 Types of Research	Review Of Literature - Meaning	Sampling Design	Schedule Drafting Questionnaire Observation Method	Mann-Whitney test

	SLO-2	Types of Research	Review Of Literature - Definition		Data Collection through Schedules Email/Internet Survey Using Journals, Magazines etc., as Secondary Data, Data Preparation	Wilcoxon signed rank test
S-7	SLO-1	Methods of Research	Review Of Literature - Purpose	Different Types of Sampling Design	Data Collection through Questionnaire Mail Survey Personal Interviews Telephonic Interview	Wilcoxon signed rank test
	SLO-2	Methods of Research	Review Of Literature - Benefits	Characteristics Of Sampling Design	Data Preparation Collection and Analysis of Data from various sources Analysis and Interpretation	Kruskal-Wallis test
S-8	SLO-1	Methods Of Research	Hypothesis – Meaning	Simple Random Sampling	Analysis and Research Reports Analysis of Data Interpretation of Collected Data	Kruskal-Wallis test
	SLO-2	Process Of Research	Hypothesis- Definition	-Stratified Random Sampling	Level Of Statistical Significance Types Of Analysis Correlation Parametric Test Z Test T Test Chi Square Test F Test Anova	Logistic Regression and Discriminant Analysis
S-9	SLO-1	Identification of Problems	Characteristics of Hypothesis	Systematic Sampling	Factor Analysis Reliability Analysis Cluster Analysis Structure of Research Report, Chapterisation Contents of Report	Logistic Regression and Discriminant Analysis
	SLO-2	Pilot study	Testing of Hypothesis	Cluster Sampling	Components of Research Report Analysis using charts and Graphs Types of Report Findings and Conclusions Layout of Research Report	Factor Analysis
S-10	SLO-1	Importance In Research Process	Role Of Hypothesis -Objectives	Area Sampling - Multistage Sampling	Bibliography and Annexure Mechanism of writing a research report Final copy of the Report APA styles MLA styles	Factor Analysis Cluster Analysis.
	SLO-2					
S-11	SLO-1	Hypothesis - Importance In Research	Role of Hypothesis	Criteria For Sampling Techniques	Introduction to SPSS	Cluster Analysis.
	SLO-2	Importance In Research	Formulation of Hypothesis	Steps In Sampling Process	Type of Scale of Measurements,	Structural Equation Model
S-12	SLO-1	Features Of A Good Research Design	Formulation of Hypothesis	Steps In Sampling Process	Type of Scale of Measurements,	Structural Equation Model
	SLO-2	Features Of A Good Research Design	Null Hypothesis	Determining The Sample Size	Choosing appropriate scale and measurement to the data	Structural Equation Model
S-13	SLO-1	Features Of A Good Research Design	Alternative Hypothesis	Collection of Samples from the population	Preparing codebook.	For secondary data analysis
	SLO-2	Features Of A Good Research Design	Steps In Hypothesis Testing	Framing the Objectives of the study	Starting SPS Working with data file	By using E-views ADT Test
S-14	SLO-1	Research Methodology Vs. Research Methods	Steps In Hypothesis Testing	Scope and Limitations of the study	creating data file and entering data	Cointegration, Granger Causality Test
	SLO-2	Research Methodology Vs. Research Methods	Type I And	Using Research Methodology	Defining the variables Entering data, modifying data file import file.	VAR, VECM ARCH, GARCH,
S-15	SLO-1	Making the title of the Project	Type II Error.	Sampling Techniques used	screening and cleaning data Manipulation of data	Errors –problems
	SLO-2					

Learning Resources	TEXT BOOK :			REFERENCE		
	1. C.R. Kothari(2013): Research Methodology Methods and Techniques, 2/e, VishwaPrakashan,. (all the 5 units) 2. Bendat and Piersol(2001), Random data: Analysis and Measurement Procedures, Wiley Interscience,.			1. Richard I Levin amp; David S.Rubin(2005), "Statistics for Management", 7/e. Pearso n Education,. 2. Donald R. Cooper, Pamela S. Schindler(2006.), "Business Research Methods", 8/e, Tata McGraw-Hill Co. Ltd., 3. Statistical Methods for Research: A Step by Step Approach Using IBM SPSS 4. K. Kalyanaraman;Hareesh N. Ramanathan;P.N. HarikumarK. Kalyanaraman;Harees 5. SPSS in Simple Steps - Kiran Pandya (Author), SmrutiBulsari (Author), Sanjay Sinha		

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand										
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze										
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create										
	Total	100 %		100 %		100 %		100 %		100 %	

#CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conf. Paper etc.,

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	<ol style="list-style-type: none"> 1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur 2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram 3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur 4. Dr. B.Suseela, Assistant Professor, Dept. of Commerce FSH, SRM IST , Ramapuram 5. Dr. S.Bharanidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21P03L	Course Name	PROJECT WORK	Course Category	P	Project Work (P)	L	T	P	C
							0	0	20	10

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FINANCE			Data Book / Codes/Standards	Nil

Course Learning Rationale (CLR):		Learning			Program Learning Outcomes (PLO)														
		1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-1: To give idea about research project		Level of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)	Fundamental Knowledge	Application of Concepts	Link with Related Disciplines	Procedural Knowledge	Skills in Specialization	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Investigative Skills	Problem Solving Skills	Communication Skills	Analytical Skills	ICT Skills	Leadership Skills	Life Long Learning
CLR-2: To identify the research problem					H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-3: To review of literature					H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-4: To give idea about data collection					H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-5: To give knowledge on statistical tools					H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
CLR-6: To learn the project preparation					H	H	H	H	H	L	M	L	M	M	H	H	M	M	H
Course Learning Outcomes (CLO):																			
		1	2	3															
CLO-1: Gained knowledge about research project		3	80	75															
CLO-2: Increased knowledge on research problem		3	80	70															
CLO-3: Improved practice in review of literature		3	75	70															
CLO-4: Well versed in data collection		3	80	75															
CLO-5: Gained knowledge on statistical tools		3	80	70															
CLO-6: Proficiency in project preparation		3	80	75															

Duration (hour)		12
S-1 To S- 5	SLO-1	Topic selection& Review of literature
	SLO-2	
S-6 To S- 10	SLO-1	Research design
	SLO-2	
S-11 To S- 15	SLO-1	Data Collection and analysis
	SLO-2	
S-16 To S -20	SLO-1	Interpretation and conclusion
	SLO-2	
	SLO-2	

GUIDELINES

- Project report is the compulsory component of the syllabus to bridge the gap between theory and practice.
- The field of specialization is Human Resources, Marketing , Finance and related commerce and management based topics.
- The project work should be neatly presented in not less than 60 pages and not more than 100 pages
- Paper Size should be A4
- 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Arial / Font Size: 12 for text)

6. Subheading shall be typed in the Font style (Font: Arial / Font Size: 14 for headings) The report should be professionally prepared.
7. The candidate should submit periodical report of the project to the supervisor.
8. Two reviews will be conducted before the Viva Voce
9. Each candidate should submit hardcopy(3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate
10. The group project report can be submitted by the students and a maximum of 3 students in one group

EVALUATION SCHEME

Project Evaluation and viva voce – Internal Examiner – 50Marks

Project Evaluation and viva voce – External Examiner – 50 Marks

TOTAL MARKS - 100 Marks

If a candidate fails to submit the Project Work or fails to appear for the Viva Voce Examination then the Candidate should submit or appear only in the next Viva Voce Examination

Learning Assessment					
Project Work / Internship	Continuous Learning Assessment (50% weightage)			Final Evaluation (50% weightage)	
	Review – 1	Review – 2	Review - 3	Project Report	Viva-Voce
	10%	10 %	30%	30 %	20 %

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#			
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	-	30%	-	30%	-	30%	-	30%	-	30%
	Understand	-	30%	-	30%	-	30%	-	30%	-	30%
Level 2	Apply	-	40%	-	40%	-	40%	-	40%	-	40%
	Analyze	-	40%	-	40%	-	40%	-	40%	-	40%
Level 3	Evaluate	-	30%	-	30%	-	30%	-	30%	-	30%
	Create	-	30%	-	30%	-	30%	-	30%	-	30%
	Total	100 %		100 %		100 %		100 %		100 %	

Course Designers	
External Experts from Academic and Industry	Internal Experts
Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	1.Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
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