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

Kattankulathur, Chengalpattu District 603203, Tamil Nadu, India



SRM INSTITUTE OF SCIENCE AND TECHNOLOGY

Kattankulathur, Kancheepuram District 603203, Tamil Nadu, India

DEPARTMENT OF ACCOUNTING FINANCE

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

2. D	epartment Mission Statement
Stmt - 1	To provide world class teaching and state of art research environment to highly talented young minds
Stmt - 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
Stmt - 3	To provide an outstanding educational and research experience for the students, researchers and professionals
Stmt - 4	To enable the students to have a wide range of career choices through outstanding learning experience
Stmt - 5	To infuse best scientific methods in teaching theoretical and experimental concepts of accounting and finance

	CO TORREST LESS VIEW LESS
3. I	Program Education Objectives (PEO)
PEO -	Finance ranging from fundamental core subjects to application based subjects
PEO -	Higher studies / research / analysis: To employ critical thinking, analytical problem solving skills in the basic areas of accounting and finance
PEO -	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 -	Entrepreneurship / Self-empowerment: 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 -	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. Pr	ogram Specific Outcomes (PSO)
DSO 1	Graduates will acquire a comprehensive knowledge and sound understanding of fundamentals of Accounting and Finance
P3O - 1	of Accounting and Finance
PSO - 2	Graduates will develop practical, analytical and managerial skills in accounting and finance
	Graduates will be prepared to acquire a range of general skills, to solve problems, to evaluate
PSO - 3	information, to use computers productively, to communicate with society effectively and learn
	independently

5. C o	nsistency of PEO's	with Mission of the	he Department		
	Mission Stmt. – 1	Mission Stmt 2	Mission Stmt 3	Mission Stmt 4	Mission Stmt. – 5
PEO - 1	Н	M	Н	Н	Н
PEO - 2	Н	Н	Н	M	M
PEO - 3	Н	Н	Н	Н	L
PEO - 4	Н	Н	Н	Н	M
PEO - 5	Н	Н	M	M	Н

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

6. Co:	nsist	ency	of PE	O's	with F	rogram	Lear	ning (Outcon	nes (PI	LO)				
	Prog	gram	Learni	ng O	utcom	es (PLO)		M	IR	4					
	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	Н	Н	M	M	Н	Н	Н	Н	Н	Н	M	Н	Н	M	Н
PEO - 2	Н	Н	Н	Н	M	Н	M	M	Н	Н	Н	Н	Н	L	Н
PEO - 3	М	М	М	M	Н	Н	Н	Н	Н	Н	Н	Н	Н	Н	Н
PEO - 4	Н	Н	Н	Н	Н	Н	Н	Н	Н	Н	M	H	Н	Н	M
PEO - 5	Н	Н	H	L	Н	$\mathbf{D}^{\mathbf{H}}$	Н	Н	Н	Н	Н	H	Н	Н	Н

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

PCD21AE3T

Competitive Examinations

1 0 0 1

Employability Skills

Total Learning Credits

8. Cours	e Structure							
Semester	Professional Core Courses (PCC)	Discipline Electives Courses (DEC)	Generic ElectivesCourses (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)	A	Som	TO.	412	P (10)	16	30
Total Credits	39	12	6	8	3	12	80	120



	Semester – I							Semester – II						
Course Code	Course Title			ee			Course Code	Course Title			rs/ ek P	С		
PAF21101J	Accounting for Business		2	0	4	4	PAF21201J	Accounting for Corporates	2	0	4	! 4		
PAF21102J	Financial Econometrics		2	0	4	4	PAF21202J							
PAF21103J	Digital Banking		2	0	3	3	PAF21203J	Goods and Services Tax	2	0	3	3		
PAF21D01T	Advanced Financial Management		4	0	0	4		Security Analysis and Portfolio Management	4	0	0) 4		
PAF21D02T	Project Management						PAF21D04T	Strategic Management						
PAF21G01J	Economics for Business and Finance							Financial Market Operation	1	0	3	2		
PAF21G02J	Industrial Relation and Labour		1	0	3	2		Legal aspects of Business		0	٦	2		
PAF21S01J	Managerial Behaviour and		1	0	3	2	PIVIS213011	Optimization Techniques for Commerce	4	0	0) 4		
PCD21AE1T	Effectiveness Professional Skills and Problem Solving	m	1	0	0	1	PUDZIAEZI	General Aptitude for Competitiv Examinations	1	0				
ODZINETI				-	-		Total	16	0	14				
	Total		13	0	17	30		Total Learning Cred	ts			22		
	Total Learning Cred	its				20	776							
	Semester – III							Semester - IV						
Course Code	Course Title		lou We	ek		С	Course Code			Hours/ Week		eek		С
	Association for Decision	L	1		Р		PAF21401J	Financial and Cost Audit	2 (3	3		
PAF21301J	Accounting for Decision Making	2	(4	4	PAF21402J	Business Research)	3	3		
		_					1 71 2 17020				20	10		
PAF21302J	Tax Planning	2	(4	4		Methods		`	7/1	10		
PAF21302J PAF21303J	Tax Planning Treasury Management	2	(3	3	PAF21P03L	Project Work	0 (^^		
PAF21303J	Tax Planning Treasury Management Foreign Exchange and							Project Work Total			26	30		
PAF21303J PAF21D05T	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk)				Project Work	0 (30 16		
	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade	4	()	0	3		Project Work Total	0 (
PAF21303J PAF21D05T PAF21D06T	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk Management	2	()	3	3 4 2		Project Work Total	0 (
PAF21303J PAF21D05T PAF21D06T PAF21G05J	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk Management Front Accounting	4	()	0	3		Project Work Total	0 (
PAF21303J PAF21D05T PAF21D06T PAF21G05J PAF21G06J	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk Management Front Accounting E-Commerce Entrepreneurial Development Internship MOOC	4	()	303	3 4 2		Project Work Total	0 (
PAF21303J PAF21D05T PAF21D06T PAF21G05J PAF21G06J PAF21S02J PAF21P01L PAF21P02L	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk Management Front Accounting E-Commerce Entrepreneurial Development Internship	2 4 1)	3033	3 4 2 2		Project Work Total Total Learning Credits	0 (
PAF21303J PAF21D05T PAF21D06T PAF21G05J PAF21G06J PAF21S02J PAF21P01L	Tax Planning Treasury Management Foreign Exchange and Financing of Foreign Trade Insurance and Risk Management Front Accounting E-Commerce Entrepreneurial Development Internship MOOC	2 4 1			3 0 3 0	3 4 2 2	PAF21P03L	Project Work Total Total Learning Credits	0 (

10. Progr	ram Articulation Matrix					Pro	gram	me L	earni	ng O	utcor	nes				
Course Code	Course Name	Disciplinary Knowledge	<mark>Critical</mark> 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	Η (Н	Η/	Н	E	M	Ť	M	M	Н	Н	M	М	H
PAF21102J	Financial Econometrics	Н	H_	Н	H	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21103J	Digital Banking	H	Н	Н	Н	Н	t	М	L	М	М	Н	Н	М	М	Н
PAF21201J	Accounting for Corporates	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21202J	Cost Estimation and Control	Н	Н	Н	Н	Н	L	М	$/L_{\rm 2}$	М	М	Н	Н	M	М	Н
PAF21203J	Goods and Services Tax	Н	Η	Н	Η	Н	L	М	L	М	М	Н	I	M	М	Н
PAF21301J	Accounting for Decision Making	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21302J	Tax Planning	H	H.	H	Н.	Н.	L	М	L	М	М	Н	Н	M	M	Н
PAF21303J	Treasury Management	Н	Н	H	Н	H	, L	М	L	М	М	H	Н	М	М	Н
PAF21401J	Business Research Methods	H.	H	H	H	H	L	М	L	М	M	Н	Н	М	М	Н
PAF21402J	Financial and Cost Audit	Н	T	H	Ŧ	Н	(de)	M	L	М	M	Н	I	M	М	Н
PAF21D01T	Advanced Financial Management	H	Н	(H)	Н	Н	L	М	Ŀ	М	М	Н	Н	М	М	Н
PAF21D02T	Project Management	H	Н	H	H	Н	L	М	L	М	М	H	Н	М	М	Н
PAF21D04T	Security Analysis and Portfolio Management	н	H	H	Н	Н	ÚŅ.	М	Ť	М	М	Н	Н	М	М	Н
PAF21D05T	Strategic Management	Н	Н.,	Н	Ĥ	Н	1	М	T	М	М	Н	Н	М	М	Н
PAF21D07T	Foreign Exchange and Financing of foreign Trade	н	Н	Н	Н	Н	L	М	Ţ,	М	М	н	Н	М	М	Н
PAF21D08T	Insurance and Risk Management	Н	Н	н	H	Н	L	М	L	М	М	H	Н	M	M	Н
PAF21G01J	Economics for Business and Finance	Н	Н	H	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21G02J	Industrial Relation and Labour Law	Н	Τ	Н	Ŧ	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21G03J	Financial Market Operation	Н	ιН	Н	Н.	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21G04J	Legal aspects of Business	Н	Н	Н	H	Н	L	М	١Щ.	М	М	Н	Н	M	М	Н
PAF21G05J	Front Accounting	Н	Η	Н	Н	Н	L	М	47	М	М	Н	Н	М	М	Н
PAF21G06J	E-Commerce	Н	Н	Н	Н	Н	L	М	L	M	М	Н	Н	М	М	Н
PAF21S01J	Managerial Behaviour and Effectiveness	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PMS21S01T	Optimization Techniques for Business	Н	Н	Н	Η	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21S02J	Entrepreneurial Development	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21S01J	Managerial Behaviour and Effectiveness	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21P01L	Internship	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PAF21P02L	MOOC															
PAF21P03L	Project Work	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PCD21AE1T	Professional Skills and Problem Solving	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PCD21AE2T	General aptitude for competitive examinations	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
PCD21AE3T	Employability Skills	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н

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



SEMESTER - I

Course Code	PAF21101J	Course Name	ACCOUNTING FOR BUSINESS	Cou	rse C	ategory	C		Pr	ofess	iona	l Cor	e Cou	rses		\perp	L 2	T 0	P 4	C 4
Pre-requisite		Nil	Co-requisite Courses		Nil		Dete	D I.		rogre			rses			Ŧ	lil			
	Course Offering Department ACCOUNTING FINANCE Course Learning Rationale (CLR): The purpose of learning this course is to:							BOOK	Code	es/Sta			oarnii	ng Out	tcom	os (D	N U/	N		
			g of transactions in financial accounting	1	earni 2	3	1	2	3	4	5	6	7			_		12 1	3 14	4 15
CLR-2: To und CLR-3: To asce CLR-4: To enal CLR-5: To lear CLR-6: To have	derstand on the ascertain net results of ble the use off keep n and understand the a proper understand the a proper understand the utcomes (CLO):	ertainment of results in accoperations of a financial training accounts the ascertainment of financial training of advanced account advanced account at the end of this course	counting ansaction al affairs ting	Level of Thinking (Bloom)	Expected	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	Communic	Ana	ICT Skills Feadership Skills	Life Long Lo
		ce of controlling money		3	80	75	H	H	Н	Н	Н	L	М	L	M		Н		M M	
		oncept for providing econo		3	85 75	70	H	Н	Н	Н	Н	Ļ	M	L	M	_	Н		M M	1 H
CLO-3: To employ the appropriate techniques in prevention of errors and frauds						80	Н	H	Н	Н	Н	L	M	L	M	_	Н	H I	M M	
	' '						Н	H	Н	Н	Н	L	M	L	IVI		Н	H	M M	
CLO-5: To helping tax fixation CLO-6: To maintain systematic records of financial transactions						75 70	H	H	Н	H	H	L	M	L	M	_	H	H I	M M	

		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durati	on (hour)	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

		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durati	ion (hour)	18	18	18	18	18
ſ	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		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	1.	Gupta RL & Radhasamy, "Advanced Accounting", Vol - I, S.Chand & Company, New Delhi 3.	T.S Reddy and A. Murthy, Advanced Accountancy, Margham publication
Resources/		2012. 4.	Ashok Sehgal & Deepak Sehgal, "Advanced Accounting / Financial Accounting", Taxman Publications,
Reference books	2.	Pillai RSN, Bagavathi & S.Uma, "Fundamentals of Advanced Accounting Financial	6th Edition, 2008.
		Accounting)", S.Chand & Company, Vol – II,2013.	

	Bloom's			Continuo	us Learning Ass	essment (50%	weightage)			Final Evamination	on (E00/ weightegs)
	Level of Thinking	CLA -	1 (10%)	CLA -	2 (10%)	CLA -	3 (20%)	CLA –	4 (10%)#	Filial Examination	on (50% weightage)
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Understand	15%	15%	13%	15%	13%	13%	13%	10%	30%	-
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	
	Analyze	2078	2070	2078	2070	2078	2070	2078	2070	40 /0	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	_
	Create	1370	1370	15%	1570	1370	1370	1376	1370	30 /0	=
	Total	10	00 %	10	0 %	10	00 %	10	0 %	1	00 %

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
•	A = 5 . WA 10 . C.	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
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	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.
	15 W. Otto St. 180 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5. Mr.A.P. Sebastian, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21102J	Course Name	FINANCIAL ECONOMETRICS	Course Category	С	Professional Core course	 T 0	P 4	C 4
Pre-requisite	Courses	Nil	Co-requisite Courses	Nil		Progressive Courses		Nil	
Course Offering		IVII	ACCOUNTING FINANCE	1411	Data	a Book / Codes/Standards		Nil	
			A GULLETT	41.15					

Course	Course Offering Department ACCOUNTING FINANCE						Data Book / Codes/Standards															
	•	The state of the s	417							,		Ť	•	,	•	Ť	•	Ť				
Course Le	arning Rationale (CLR)::	The purpose of learning this course is to		Le	arnin	ıg				Ρ	rogra	m Le	arnir	ng Ou	tcome	es (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 Asce	rtainment of results in analysis							es			æ										
CLR-3:	To ascertain interpretation			E	(%	9		ν L	Ē			ĝ										
CLR-4:	To enable the use of busine	ess and forecasting the price movement.		8) (9)	t (%)		Concepts	Discipline	ge	5	Knowledge		Data		<u>v.</u>	2					
CLR-5:	To learn and understand th	e ascertainment of data errors.) B	Suc	Attainment	1			led	zati	ž			S Sills	Skills				Б		
CLR-6:	To have a proper understar	nding of statistical application		l 'Ë'	ficie	<u>=</u>	2	į	ate	δ	alizi		ij)	bre.	Skills				Skills	earning		
Course Learn	ning Outcomes (CLO):	At the end of this course, learners will be able to:	19956	evel of Thinl	Expected Pro	Expected Atta		Application of		Procedural Knowledge	Skills in Specialization	Ability to Utilize	Skills in Modeling		Investigative Skill Problem Solving	Communication	nalytical Skills	ICT Skills	eadership S	ife Long Lea		
CLO-1:	To recognize the important	ce of econometrics		3	80	75		H		Н	Н	Н	L	M .	L N		H	H	M	M		
CLO-2:	To understand the basic co	ncept for finance and economic data		3	85	70		Н	Н	Н	Н	Н	L	М	L N	l M	Н	Н	M	М		
CLO-3:		st and model in Prevention of errors and frauds.		3	75	80		Н	Н	Н	Н	Н	L	М	L N	l M	Н	Н	М	М		
CLO-4	To have a skill in control of	f finance and its volatility		3	86	85		Н	Н	Н	Н	Н	L	M	L N	l M	Н	Н	M	M		
CLO-5	To Help in forecast the futu	re movements	•	3	70	75		Н	Н	Н	Н	Н	L	М	L N	M	Н	Н	M	M		
CLO-6	To maintain systematic rec	ords of finance data.		3	80	70		Н	Н	Н	Н	Н	L	М	L N	l M	Н	Н	М	М		

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
3-2	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
3-3	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
5-6	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	Limitataions	Advantages
3-1	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
3-0	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		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
3-10	SLO-2	Objectives	interpretation-	stationary process	Need	about individual partial regression
S-11	SLO-1	Characteristics	Estimation	Dickey	Importance	Meaning
3-11	SLO-2	Difference	Hypothesis testing	Granger test	Scope	Difference
S-12	SLO-1	Advantages	correlation and	auto-correlation function	and forecasting with VAR	Scope
3-12	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
3-13	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
3-14	SLO-2	Statistical data	Test for normality	Types of ARMA models	Volatility	regression models)
S-15 To	SLO-1	Non statistical data	Regression	Hypothesis testing	auto-regressive conditional	multicollinearity
S-15 16 S-18	SLO-2		application using Eviewand R	Hypothesis testing	hetroscdasticity (ARCH) model – generalized ARCH	autocorrelation

	1. Gujarathi, D (2003) Basic Econometrics, 4th Edition, New York: McGraw Hill
Learning	2. Maddala, G (1992) Introduction to Econometrics, 2nd ed., New York: MacMillan.
J 3	3. Chris Brooks (2014), Introductory Econometrics for Finance, 3/e/, Cambridge University Press.
Resources	4. John Campbell, Andrew Lo, Archie MacKinlay (1997). The Econometrics of Financial Market

- 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)

	Bloom's		W 11 7 12	Continuous Le	arning Assessme	nt (50% weighta	age)			Final Exami	nation (50%		
	Level of Thinking	CLA	\ - 1 (10%)	CLA -	- 2 (10%)	CLA -	- 3 (20%)	CLA -	- 4 (10%) #	weigh	tage)		
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
Level I	Understand	1		C AFF	Name of					30%	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
Level 2	Analyze				1487		/			40%	-		
Laval 2	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	200/			
Level 3	Create				40.00		1-1	/ 6		30%	-		
1	Total		100 %	10	100 %		100 %		100 %		00 %	100	%

Course Designers		LLITE
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	 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. S. Baranidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course	Code	PAF21103J	Course Name	DIGITAL BANKING		C	Course Cate	jory	С		F	Profe	ssion	al Co	ore co	urse			T 0	9 3	C 3
Pre	-requisit	e Courses	Nil	Co-requisite Courses	Terr		Nil				Pro	oares	sive	Cour	ses					Nil	
		g Department		ACCOUNTING FINANCE	VI 17			Da	ata Bo	ta Book / Codes/Standards								Nil			
				-10.3		A	AL.							1							
		tionale (CLR):	The purpose of learning this	course is to:			rning									tcomes (PLO) 9 10 11 12 13 14 1					
		owledge about Bar		A U .		1	2 3	1	2	3	4	5	6	7	8	9	10	11	12 1	3 14	. 15
			about deposit and loan					2			<u>_</u>			ΞĘ							
		ve tne skill of using of using ATM and	e-banking services	1	11.7	E :	(%)	Φ			arc			labi		¥					
			nent sys <mark>tem in Sm</mark> all banks a	ad Mudra hanks	11/2 17 7		ر اعراق اعراق	edg	> 1	ner	ese	4)		ţaj		Nor		nce			
			ficienc <mark>y in moder</mark> n banking pr		275] G	ien me	owle	Sis	obu	n, R	sage	<u>e</u>	Sus		E		Finance	ing.	<u>u</u>	ing F
Course Lea	rnina Ou	tcomes (CLO):	At the end of this course, lea	ners will be able to:	2445	_evel of Thinking (Bloom)	Sexpected Proficiency (%)	Engineering Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. &	Life Long Learning	IC I OKIIIS	
		, ,		2.5.5.5.5.332	Dog .		X X	Eng.	: Pro	: De	An	: Mo				<u>P</u>					<u>: </u>
			dia <mark>n banking</mark> system	146	THE PARTY OF THE P			: I	H	I I	Н	II	L	M	L					A M	_
		d knowledge in E -b I in Mobile -banking			- Post 8		80 70 75 70	H	H	H	Н	ТТ	L	M	L	M				И M И M	
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Duration	(hour)		15	15	1.6	15					15							15			
S-1		Banking – Definition	on	Introduction of E-Banking – Meaning	Mobile Banking	– Introd	duction	Electr Introd			ent Sy	/stem	IS-	ı	Emerg	ing tr	ends i	n Ban	king		
	SLO-2	Banking System		Definition of E-banking	Meaning of Mob			EPS I	Meani	ing					Indian	Finar	ncial N	letwor	k		
S-2	SLO-1	Role of Banks in E	conomic Development	E-Banking and Financial Services	Services of Mob	oile Banl	king	ATM							Featur	es of	Indian	i Fina	ncial N	etwork	
3-2	SLO-2	Role of RBI		Risk Management for E Banking	Security issues			Featu	res a	nd Be	nefits				Applica	ations	of Inc	dian F	inancia	al Netw	ork/
S-3	SLO-1	Central Bank -		Internet Banking	Telephone Banl	king		Mech	anism	1					Recen	t tren	ds in I	ndian	Bankir	ng Sys	tem
3-3	SLO-2	Functions of Centr	al Bank	Mechanics of Internet Banking	Mechanism of T	Telephor	ne Banking	Share	ed ATI	M net	work i	n Ind	ia		RBI M	easur	es for	Finar	cial In	clusion	í
S-4	SLO-1	Tools of monetary	Control	Drawbacks of Internet Baking	Benefits of Tele	phone E	Banking	Digita	l Mon	еу	1				Small	Banks	8				
3-4	SLO-2	Role of RBI in Reg	julating and Controlling Banks	Future outlook.	Draw backs of 7	Telepho	ne Banking	Mode	of iss	sue of	implio	cation	าร		Mudra	Bank	S				
S-5	SLO-1	Introduction and N Products	eed for Digital Banking	Overview of global payment systems Overview and Brief History of Mobile Banking Digital Payments.				outsourcing of N			of No	n Coi	n Core Services.								
	SLO-1	Customer Education	on for Digital Banking Product	Overview of domestic payment systems	Profitability of M	lobile Ba	anking	nking E-Money Cash Deposit Mad			chine										
S-9	SLO-2		al Banking Products	Overview of domestic payment systems	Product Feature					Overview and Bi y Policy Issues of RBI. Features-					tory of	Produ	ct				
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Diversity

RuPay Secure

Electronic Funds Transfer System.

CDM Network Planning Onsite/ Offsite

S-6

SLO-1 Introduction of Financial Inclusion

	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
3-1	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
3-0	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
5-9	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
5-10	SLO-2	Structure for Marketing Digital Banking Products	Cheque truncation System (CTS)	New Technologies	Onsite/ Offsite	Crypto Currencies
0.44	SLO-1	Sales delivery to customers	Procedural guidelines for CTS	Tap and Go payment applications	Security and Surveillance of ATM Sites h.	Crypto Currencies
S 11	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
0.40	SLO-1	Dangers of Mis-selling	NEFT	Back End operations	E Payment Schemes	Analytics banking
S 13	SLO - 2	• 100	Forex settlements	Recovery and Follow up.	Electronic Payment procedures	Artificial Intelligence
S 14		Use of analytics in marketing Digital Banking Products	Securities Settlement	Electronic Delivery Channels	Automated clearing house. Wire transfers.	Machine Learning
S 15	SLO - 1	Concept of e-Galleries -	innovative Banking	Assignment on new technologies	Item processing. Remote deposit capture.	Internet of things (IoT).
3 13	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	Gordon and Natarajan – Banking Theory Law and Practice Tandon M.L- Banking Law and Practice in India Maheshwari. S.N.:- Banking Law and Practice	 Shekar. K.C- Banking Theory Law and Practice D Muraleedharan – Modern Banking Varshney – Banking Technology in Banking – Margham Publication 	
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	Dlaam!a	Bloom's Continuous Learning Assessment (50% weightage)								Final Examination (50%					
		CLA -	1 (10%)	CLA	- 2 (10%)	CLA-	- 3 (20%)	CLA-	- 4 (10%)#	weigh	ntage)				
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice				
Lavel 4	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%					
Level 1	Understand					T. 1				30%	-				
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%					
Level 2	Analyze			-		- 4	/ /			40%	-				
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%					
Level 3	Create		(A)(2)				7			30%	-				
	Total	100 %			00 %	10	00 %	1	00 %	100) %				

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
	A = A . A A Ma. 16.	1.Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
Mr Dooigen Boleii, Company Coeretory	Dr.T.Joseph, Associate Professor & Head, Dept. of	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram
Mr.Desigan Balaji, Company Secretary	Commerce, Loyola college, Chennai	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

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Course Code	PAF21D01T	Course Name	ADVANCED FINA	NCIAL MANAGEMENT		Cour	se Cat	egory	D		Discipline Specific Elective			/e	4	0		0	4		
Pre-requis	ite Courses	Nil	Co-requisite Courses	Nil					Prog	ressiv	sive Courses					Nil					
Co	urse Offering Depar	tment	ACCOUN	TING FINANCE				D	ata Bo	k / Co	des/St	tandaı	rds				T		Nil		
				Charles A.																	_
Course Learning	Rationale (CLR):	The purpose of learning	ng this course is to:		4	Learni	ing					Prog	ram L	_earn	ing Ou	utcom	ies (F	PLO)			
		ing funds and applicatio			1	2	3	h. I	1 :	2 3	4	5	6	7	8	9	10	11 1	2 13	14	
CLR-2: To und	lerstand the concept of	of capital structure									_			ty							T
CLR-3: To get	idea on leverage	•			=	(a)	<u></u>				earch			Sustainability							
CLR-4: To lear	n the importance of c	ost of capital			(Bloom)	(%)	(%)	-	a)	Ę	l o			ina		Work		99			
	w the dividend policy				画	5	eut	- 4	ő	l E	Re	ge		rste				Finance	,		
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ourse Learning O	utcomes (CLO):	At the end of this cours	se, learners will be able to:	135 M 16 18	Level of	Expected	Expected		Scientific	Design 8	Analysis,	Modern	Society	Environment	Ethics	Individual	Communication	Project Me	ICT Skills	Leadership	
CLO-1: Obtain	ed knowledge on effic	cient way of raisng fund	s and utilization of funds		3	80	75		H		Ĥ	Н	L	М	L	М	M	H F	M	М	Ī
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CLO-2: Enhanced knowledge on capital structure of a company

Equipped skills on management of funds

CLO-4 To have a skill in control of financial policy

Learnt the concept of leverage

CLO-3: Gained idea on cost of capital

CLO-5

CLO-6

Duration (hour)		Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Duran	on (nour)	12	12	12	12	12
	SLO-1	Introduction	Cost of Capital	Capital Structure	Capital Budgeting Decisions	Dividend decision
S-1	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
3-2	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
3-3	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
54	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
3-3	SLO-2	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
3-0	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

Duratio	n (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Duranc	ii (iioui)	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;
3-0	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	Excessive Working Capital;	
39	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
3-10	SLO-2	Functional Area of Financial Management		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
3-11	SLO-2	Functional Area of Financial Management	Floatation cost and Weighted average cost of capital.	Factors Determining Capital Structure		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	1.	1 Financial Management: Pandey, I. M. Vikas Publications.	4	. Advanced Financial Management: Kohok, M. A., Everest Publishing House
Resources /	2.	Financial Management: Text & Problems: Khan, M. Y/ Jain, P. K. TMH	5	Financial Management: Kishore, R. M. Taxman Allied Service
Reference books	3.	Financial Management: Theory & Practice: Chandra, Prasanna TMH		

	Bloom's			Continuo	us Learning Ass	sessment (50%	weightage)	100		Final Examination (50% weightage)					
	Level of Thinking	CLA -	· 1 (10%)	CLA – 2 (10%)		CLA -	- 3 (20%)	CLA-	- 4 (10%)#						
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice				
Level 1	Remember	30%		30%	100	30%	THE STATE OF	30%		30%					
	Understand	30%	6	30%	T 4	30%	-	30%		30%	-				
Level 2	Apply	100/		400/		40%		40%	7 7 7	40%					
	Analyze	40%	653	40%	-	40%	-	40%		4070	_				
Level 3	Evaluate	30%		30%		30%		30%	1 1	30%					
	Create	30%	() /	30%	-	30%	_	30%	-1-	30%	-				
	Total	Total 100 % 100 %		10	00 %	1	00 %	100 %							

Course Designers			
Expert from Industry	Experts from Academic		Internal Experts
•		1.	Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
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		5.	Mr. S. Sivakavitha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur.

Course Cod	de	PAF21D02T	Course Name		PROJECT M	IANAGEMENT		С	OUISE	Categ	iorv	D	1	Di	scinli	ne Sn	ecific	Flecti	ive	L	T		P	С	
Oourse ook	uc	TAIZIDUZI	oodise Name		TROOLOTII	IANACEMENT		Ŭ	oursc	Outce	jory				JCIPIII	іс ор	COIIIC	LICCU		4	0)	0	4	
Pre-r	reauisit	e Courses	Nil	Co-requisite Co	urses	Nil		T				Pro	ares	sive C	ourse	3						 -	Nil		—
		urse Offering Depar				TING FINANCE					Da		_		/Stan										
Course Lea	rnina F	Rationale (CLR):	The purpose of learning	a this course is to:	1	THE !!		Le	arnin	a					Pro	ogran	ı Lear	nina (Outco	mes (PLO)	<u> </u>			
			Identification project mai					1	2	3		1	2	3	4	5 6		8	9	10	11	12	13	14	15
			ent of project Identification							1 .					_		. ≥								
		rtain project plannii						Ê	()						earch		Sustainability								
CLR-4: T	o enab	le the use of organ	ization structure and styl	e.				(Bloom)	(%) /	t (%)	-	a)		Ħ	Sec		ie Bi		ş'		99				
CLR-5: T	o learn	and understand th	e ascertainment of proje	ct techniques.				圆	Ö.	en		ĝ		Ĕ I	Res	50	ıstı		<		Finance	б			0
CLR-6: T	o have	a proper understa	nding of project measure	ment and performa	ance			.E	icie	i.		₩	'SiS	흜	g .	N S			l g	⊑	造	earning		Skills	:⊨
				3/	33			of Thinking	Expected Proficiency	Expected Attainment		Scientific Knowledge	=	gn & Development	Analysis, Design,	Cocioty & Cultura	ა ⊆	g	Individual & Team Work	Communication	Project Mgt. &	Long Lear	Skills	Leadership Sk	Long Learning
Course Learni	ing Ou	tcomes (CLO):	At the end of this cours	se, learners will be		VI 1/2009, 10 t 755		eve	χ	X X X		Scie	Prop	Design	Ana	Modelli		Ethics	ng:	Son	Proj	<u>je</u>	ICT	Lea	Life
			ce of project managemer					2	80	75		Н			H		. M	L	М	М	Н	Н	М	М	Н
CLO-2: T	o unde	erstand the basic co	ncept for project identific	ation			-	2	80	70		Н	H	Н	H	l L	. M	L	М	М	Н	Н	M	М	Н
			techniques in Prevention		ds.		E.	2	75	70	174	Н	Н	Н	H	l L	. M	L	M	М	Н	Н	М	М	Н
CLO-4 7	To have	e a skill in control o	f risk management					2	80	75		Н	Н	Н	H	l L	M	L	M	М	Н	Н	М	М	Н
CLO-5 T	Го <mark>Hel</mark> pi	ing project measure	ement and performance					2	80	70		Н	Н	Н	H	1 L	. M	L	М	М	Н	Н	М	М	Н
CLO-6 T	o main	tain systematic rec	ords of projects.					2	80	75		Н	H	Н	H	l L	M	L	М	М	Н	Н	М	М	Н

Dunation /bau	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Duration (hour	12	12	12	12	12
S-1 SLO-1	Project management	Project identification	Organizational structure	Pert	Risk management
SLO-2	Basics	Selection	Organizational issues	СРМ	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
SLO-1	Steps	Objective	Process	Introduction	Areas
S 9 SLO-2	Life cycle of project	Purpose	Steps	Need	Meaning

Dur	ation (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Dui	ation (nour)	12	12	12	12	12
S-10	SLO-1	Importance	Need	Leadership styles	knowledge	Definition
3-10	SLO-2	Objective	Merits	Conflict ,Resolution	Areas	Types
S-11	SLO-1	Merits	Demerits	Team management	Importance	Importance
3-11	SLO-2	Demerits	Process	Diversity	Objective	Objective
S-12	SLO-1	0-1 Project manager Steps		Change management	Types	Process
3-12	SLO-2	PM philosophy	Project planning	Making fit	Merits and demerits	Quality concepts

		TEXT BOOK:
_	arning sources	 Larson, E.W. and Gray, C.F. (2018), Project management the managerial process, Seventh Edition, McGraw-Hill Raworth, K. (2017), Doughnut Economics, Seven ways to think like a 21st - Century Economist, Random House Russel, J.A. (2017), A brief guide to Business Classics, Robinson Marr, B. (2014), 25 Need to Know Key
		Performance Indicators, Pearson

- 4. Chandra, P. (2002). Projects Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw-Hill.
- Gray F.Clifford, L. W. (2008). Project Management Th e Managerial Process. McGraw Hill

	Bloom's			Continuo	ous Learning Ass	essment (50%	weightage)			Final Examina	ion (50% weightage)
	Level of Thinking	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		7 110		- ACC 1		1 March 25	100			
Level 2	Apply	40%	-	40%	-	40%	-	40%	-	40%	-
	Analyze		- 4.	150 1111	77.7		25 1 1	2.0			
Level 3	Evaluate	30%	-	30%	-	30%	-	30%	-	30%	-
	Create		4 50	7 57	200	C 1 7/2	50 V. A.				
	Total	10	0 %	10	00 %	100 %		100 %			100 %

Course Designers										
Expert from Industry	Experts from Academic		Internal Experts							
		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							
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	3.	Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur							
	A LEOUNIA TEAP	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 P	AF21G01J	Course Name	ECONOMICS FOR BUSINESS	AND EINANCE	Course Category	G	Generic Elective	L	Т	Р	С
Course Code P	AFZIGUIJ	Course Name	ECONOMICS FOR BUSINESS	AND FINANCE	Course Category	G	Generic Elective	1	0	3	2
Pre-requisite Courses		Nil	Co-requisite Courses	TIBLE	Nil	Prog	ressive Courses	Nil			
Course Offering Departme	ent	ACCOUNTING FINAN	ICE	THE NAME OF	Data Book / Codes/S	tanda	ards	Nil			
					1						
Course Learning Ration	nale (CLR)		The nurnose of learning this course	is to:	Learning	1	Program Learning Out	come	(PLO	١	

Course L	earning Rationale (CLR): The purpose of learning this course is to:	/ L	earni	ing					Pi	rogra	am L	.earni	ing O	utco	mes (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 1	5
CLR-2:	To study the business environment									sis										
CLR-3:	Elucidate the concept of national income, its related concepts and its determination.							S		naly	e e			. <u>vi</u>				/Sis		
CLR-4:	Examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy.	(mo	8	(%)	4		ts	ine		а	ed		- m	alys				a a		
CLR-5:	Emanate the role of money in the financial system and describe the impact of exchange rate in the domestic economy.	(Bloc	5	ıt (ge	cipl	dge	inal	NO NO)ata	aug	Skills	Skills		ä		
CLR-6:	On taking this course the student will be able to obtain practical knowledge and analytical framework of economics.) g	e	me		Φ	ě	Dis	Ş.	argina	조	g	et[ost		ळ		Ē	ق.	DG G
		. i 돌	ofic	Attainme		edge	5	e	\on	of m	ize	Jelir	erpr	enefit/co	Solving	nication	Skills	ğ	ha	Ξ
		達	교		74	Knowle	o G	듕	<u>=</u>	on c	⋾	Noc	<u>l</u> ut	aue	Sol	<u> </u>	S	of ec	- Be	프
		o,	ge	cted		준	cati	with	큣	application	, 5	<u>.</u> ⊑	Ze,	of pe	em	Ĭ	/tical	ts o	Sea	ong
Course Le	arning Outcomes (CLO): At th <mark>e end of t</mark> his course, learners will be able to:	eve	Expe	xbe		Basic	ppi	돌	200	plic	elit.	Skills	nal)	Se	-	Jan 1	la l	<u>=</u>	usi .	<u>و</u> ــــــــــــــــــــــــــــــــــــ
01.0.4	Frankley with any strong of the state of the strong of the	<u> </u>	_				₹ II	긒	Р	a	4	S	Ā	\supseteq	<u></u>	Ċ	<u> </u>	=	<u>~</u> .	구
CLO-1:	Familiar with monetary policy and its objectives.		80	75	_	Н	Н	Н	Н	Н	L	IVI	L	IVI	IVI	Н	Н	IVI	IVI I	1
CLO-2:	Understand the role of government in an economic system	2	80	70		Н	Н	Н	Н	Н	L	M	L	M	M	Н	Н	M	M	1
CLO-3:	Enhanced knowledge on determinants of money demand and supply	2	75	70		Н	Н	Н	Н	H	L	М	L	М	М	Н	Н	М	M	1
CLO-4:	Enriched knowledge on monetary policy and its objectives.	2	80	75		Н	Н	Н	Н	I	L	М	L	M	M	Н	Н	M	M	1
CLO-5:	Understand the concept of exchange rate, analyse the difference between nominal and real exchange rate and describe the	2	80	70		Н	ш	ы	П	_		М		М	M	Н	Н	NA	М	_
	impact of exchange rate fluctuation on domestic economy		30	10		11	"	11	11	-'1	L	IVI	L	IVI	IVI	11	11	IVI	IVI I	1
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	2	80	75		н	Н	Н	Н	I	L	М	L	М	М	Н	Н	М	М	Н

Durat	ion (hour)	12	12	12	12	12
	SLO-1	Introduction to basic concepts	Consumer Behavior	Various forms of market structure	Public Finance	Money supply
S-1	SLO-2	Nature of business economics	Indifference curves definition	Local market, International market	Role of Government in an economic system	Sources of Money Supply
	SLO-1	Scope of business economics	Properties of IC Curves	Regional Market	Functional framework	Measurement of money supply
S-2	SLO-2	Limitations of Business Economics	Consumer Equilibrium	Perfect competition	Allocation, Redistribution and stabilization function	Determinants of money supply
S-3	SLO-1	Limitations of Business Economics	Marginal Rate of Substitutions	Price output decisions	Fiscal policy:	Money multiplier concept
3-3	SLO-2	Relation to other disciplines	Price Line	Monopoly Competitions	Objectives,	Determinants of Interest Rate:
S-4	SLO-1	Objectives of business economics	Indifference curve analysis	Price output decisions	Automatic stabilizer Vs. Discretionary Fiscal Policy	Money Multiplier approach to supply of money
	SLO-2	Role of business economists	Price effects	Oligopoly Competitions	Instruments of Fiscal Policy	Monetary Policy
	SLO-1	Responsibility of economists	Income effects	Price output decisions	Types of fiscal policy	Framework,
S-5	SLO-2	Various economic system	Substitutions effect	Pricing Objectives	Fiscal policy for long-run economic growth,	Objectives,
S-6	SLO-1	Applications of economics concepts	Slutsky equations	Pricing Methods	Limitations of fiscal policy	Operating procedures and instrumentation
3-0	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
	SLO-1	Applications of law of demand	Constant returns to scale	Gross National product (GNP)	Theories of demand for money	Indirect instruments
S-9	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
3-10	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,
	SLO-1	Law of Equi-marginal utility	Economies of scale	Disposable Personal Income (DI)	Behavior toward Risk.	Standing facilities
S-11	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
	SLO-1	Applications of EMU	External economies of scale	Methods of National Income calculation:	Devaluation – Revaluation – Depreciation – Appreciation	Inflation, Deflation And Reflation
S-12	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	1.	Ahuja H L, Business Economics, 13th edition, S. Chand & Co, 2019.	1.	S.P.S.Chauhan, Micro Ec <mark>onomic A</mark> nalysis, First Edition, IHP, 2013.
Resources	2.	D.M.Mithani Fundamentals of Business Economics – I Ist edition Himalaya Publishing House 2012	2.	https://nscpolteksby.ac.id/ebook/book/economics
	3.	K.P.M. Sundharam and E.N. Sundharam, Business Economics, I st edition, Sultan Chand and Sons, 2017.	3.	https://nscpolteksby.ac.id/ebook/book/accounting

	Dia anala I assal af			Conti	nuous Learning	Assessment (50%	weightage)			Final Examination	n (50% weightage)
	Bloom's Level of	CLA-	- 1 (10%)	CLA -	2 (10%)	CLA-	- 3 (20%)	CLA -	- 4 (1 <mark>0%)#</mark>		
	Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Understand		- C. V			1				30%	-
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	
	Analyze					di Normania		1		40%	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Create					13.25		. (30%	-
	Total	100 %		100 %		100 %		100 %		10	0 %

Course Designers	THE LEAD	
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	9	Generic Elective Courses	L	T	Р)
Course Code	PAPZIGUZJ	Course Name	INDOSTRIAL RELATION AND LABOUR LAW	Course Category	G	Generic Elective Courses	1	0	3	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FIN	ANCE	Data Book / Codes/Standard	ls	Nil

Course	Learning Rationale (CLR): The purpose of learning this course is to:	L	earniı	ng
CLR-1	: To know about the importance of Labour	1	2	3
CLR-2	: To know about the growth of the organiza <mark>tion and the</mark> Labour		- 1	-
CLR-3	: To study about the need of the Trade Unions	E	(%	
CLR-4	: To know about the various laws related with labour	Bloor		(%)
CLR-5	: Employee Participation in organization	<u>B</u>	ncy	ment
CLR-6	To know about the Contemporary Issues	ing	icie	_
		Thirk	l Prof	Attai

Course Le	arning Outcomes (CLO): At the end of this course, learners will be able: to	Level of T	Expected	Expected	Engineerii	Problem A	Design &	Analysis,	Modern T	Society &
CLO-1:	Understand the importance of Labour	2	80	75	Н	Н	Н	Н	Н	L
CLO-2:	Know the growth of the organization and the Labour	2	80	70	Н	I	Н	Н	Н	L
CLO-3:	Study the need of the Trade Unions	2	75	70	Н	I	Н	Н	Н	L
CLO-4:	Get the knowledge of various laws related with labour	2	80	75	Н	Н	Н	Н	Н	L
CLO-5:	Acquire knowledge about employee Participation in organization	2	80	70	Н	I	Н	Н	Н	L
CLO-6:	Solve the contemporary Issues	- 2	80	75	Н	Н	Н	Н	Н	L
		7					7			

			ı	Progr	am L	earn	ing O	utco	mes	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
Н	Н	Н	Н	Н	L	M	L	M	M	Н	Н	M	M	Н
Н	Н	I	Н	Н	L	M	L	M	M	Н	Н	M	М	Н
Н	Н	Н	Н	Н	L	M	L	M	M	Н	Н	M	M	Н
Н	Н	Н	Η	Τ	L	М	L	М	М	Η	Н	М	М	Н
Н	Ξ	H	Η	Η	L	М	L	М	М	Η	Н	М	М	Н
Н	H	H	Η	Η	L	М	L	М	М	Η	Н	М	М	Н

Duratio	n (hour)	12	12	12	12	12
S-1	SLO-1	Industrial relations - introduction	Trade union	Wage	Employee health and safety	Payment of gratuity act 1972
3-1	SLO-2	Overview of industrial relations	Trade union act	Salary vs wage	Employee health and safety	Introduction of Payment of gratuity
S-2	SLO-1	Concept industrial relations	Need of trade union	Principles of wage	Occupational hazards	Scope of Payment of gratuity
5-2	SLO-2	Concept industrial relations	Need of trade union	Principles of wage	Occupational hazards	Scope
S-3	SLO-1	Composition of industrial relations	Types of trade union	Types of wages	Protection against occupational hazards	Applicability Payment of gratuity of
3-3	SLO-2	Composition of industrial relations	Types of trade union	Types of wages	Protection against occupational hazards	Applicability
S-4	SLO-1	Importance of industrial relations	Theories of trade union	Component of wage	Significance of industrial safety	Benefits of Payment of gratuity
5-4	SLO-2	Importance of industrial relations	Theories of trade union	Component of wage	Significance of industrial safety	Benefits
S-5	SLO-1	Objectives of industrial relation	Trade union movement in India	Methods of wage payment wage	Safety measures and programs in India	Salient features of the payment of
3-3	SLO-2	Objectives of industrial relation	Trade union movement in India	legislation India	Salety measures and programs in India	gratuity act
S-6	SLO-1	Approaches to industrial relation	Problems of trade union	Incentives	Social security	Amount of gratuity
3-0	SLO-2	Approaches to industrial relation	Problems of trade union	Benefits	Objectives	Forfeiture of gratuity
S-7	SLO-1	Parties to industrial relation	Measures to strengthen the trade union	Type of incentives	Types of social security	Recovery of gratuity
3-1	SLO-2	Parties to industrial relation	Measures to strengthen the trade union	Type of incentives	Types of social security	Payment of gratuity
S-8	SLO-1	Causes to poor industrial relation	Collective bargaining	Types of benefits	Social security measures in India	Calculation of gratuity
3-0	SLO-2	Developing soundindustrial relation	Objectives of collective bargaining	Types of benefits	Social security measures in India	Calculation of gratuity

S-9	SLO-1	Industry relation India International labourorganization in India	Importance of collective bargaining	Social security	Social security legislation in India	The employees' provident fund and mp act, 1952
3-9	SLO-2	Industry relation India International labourorganization in India	Bargaining strategies Bargaining process Bargaining in India	Social security	Social security legislation in India	EPF applicability EPF eligibility
	SLO-1			I I VI K		Employer and employee monthly
S-10	SLO-2	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	contribution Towards employees provident fund Employees' deposit linked insurance scheme Employees' pension scheme
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.
3-11	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
	SLO-1	Prevention of industrial dispute	Employee participation Objectives	Disablement benefits	Provision and Applicability	Reasons for engagement of contract labour
S-12	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	1. Dr.Nikita Agrawal, Dr.Anuj Agrawal, Dr.Alka Agrawal : "Industrial Relation and	2. Arun Monappa, Ranjeet Nambudiri, PatturajaSelvaraj : "Industrial Relations and Labour Laws" – Mc Graw Hill Education
Resources	Labour Laws" – Galgotia Publishing Company	3. Piyali Ghosh, Shefali Nandan: "Industrial Relations and Labour Laws" – Mc Graw Hill Education

	DI			Conti	nuous Learning A	ssessment (50% weig	ghtage)			Final Examination	(50% weightage
	Bloom's	CLA -	1 (10%)	CLA -	2 (10%)	CLA -	3 (20%)	CLA -	4 (10%)#		, ,
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	200/	
	Understand		654			/ //				30%	-
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	
	Analyze		1			400		-7		40%	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	200/	
	Create			-		-		16		30%	-
	Total	100 %		100 %	VIVI.	100 %		100 %	1	100	%

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	 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

	Course Code	PAF21S01J	Course Name	MANAGERIAL BEHAVIOUR AND EFFECTIVENESS	Course Category	e	Skill enhancement course	L	l	Ρ	C
	Course Coue	PAFZIOUIJ	Course Name	MANAGERIAL BEHAVIOUR AND EFFECTIVENESS	Course Category	٥	Skill elillancement course	1	0	3	2
_											
ſ	Pre-requisite C	ourses	Nil	Co-requisite Courses	Nil		Progressive Courses		N	lil	
	Course Offering D	epartment		ACCOUNTING FINANCE	Data E	Book / Co	odes/Standards		N	lil	

Course Learning Rationale (CLR): The purpose of learning this course is to:	L	earni	ng			٧			Prog	ram L	.earn	ing O	utcor	nes (PLO))			
CLR-1: To understand the management concept	1	2	3		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CLR-2: To understand the different methods of managerial strategy							es			Ф									
CLR-3: To Employ appropriate techniques for management	E	(0)	.0	- 12	<u>o</u>	S	ij			g									
CLR-4: To learnthe managerial skills	(Bloom)	6)	t (%)	-	og	ept	SCip	ge	5	N N		Data		<u>s</u>	<u>0</u>				
CLR-5: To equip managerial skills		l Si	e	1	MC	Concepts		9	ati	Knowledge	_	Ç	<u>0</u>	Skills	Skills				g
CLR-6: To gain knowledge on effective management	ing.	iği l	i.i.	- 3	조		tec	o S	ali		i <u>i</u>	bre	Skills	ng		<u>8</u>		Skills	Ē
ST (250) 17 EUGS	Thinking (Proficiency (%)	Attainment	L	<u>a</u>	o	Sel	조	in Specialization	Utilize	Modeling	Interpret	ķ	Solving	zati	Skills			Learning
			8		ner	ţi	유	E I	S	to C	Ž	o i	jati	n S	ij	स्र	<u>s</u>	shi	_p
Course Learning Outcomes (CLO): At the end of this course, learners will be able to:	evel of	Expected	xpected		Fundamental Knowledge	Application of	Link with Related Disciplines	Procedural Knowledge	S	īţ.	Skills in	Analyze,	Investigative	Problem	Communication	Analytical	Skills	eadership	Long
Active end of this course, feathers will be able to.	ě	없	쑶		균	App	=	Pro	Skills	Ability	SK	Ans	<u>N</u>	Pro	Š	Ans	<u>C</u>	Lea	Life
CLO-1: Knowledge on management concept	2	80	75		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
CLO-2: Familiar with management strategy	2	80	70		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
CLO-3: Complete knowledge on organizational behavior	2	75	70		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
CLO-4: Proficiency in managerial techniques	2	80	75		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
CLO-5: Inculcating managerial skills	2	80	70		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
CLO-6: Implementing effective management techniques	_ 2	80	75		Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н

Duratio	n (hour)	12	12	12	12	12
S-1	SLO-1	Descriptive Dimensions of managerial job	Identifying managerial talent	Concept of managerial effectiveness	Organisational process	Organisational and managerial efforts
	SLO-2	Dimensions of managerial job	Identifying managerial talent	Concept of managerial effectiveness	Organisational process	Organisational and managerial efforts
S-2	SLO-1	Model	Recruitment	Approaches of managerial effectiveness	Organisational process	Self development
	SLO-2	Model	Recruitment	Person approach	Organizational structure	Self development
S-3	SLO-1	Model	Recruitment	Person approach	Organizational structure	Organization growth and change
	SLO-2	Model	Recruitment	Person approach	Organizational structure	Organization growth and change
S – 4	SLO-1	Time dimensions in managerial job	Selection	Process approach	Organizational climate	Resistance to change
	SLO 2	Time dimensions in managerial job	Selection	Process approach	Organizational climate	Resistance to change
S-5	SLO 1	Time dimensions in managerial job	Selection	Process approach	Organizational culture	Response to change
	SLO-2	Time dimensions in managerial job	Selection	Product approach	Organizational culture	Response to change
S-6	SLO-1	Effective job behavior	Managerial skills development	Product approach	Group influences	Overcoming resistance to change
	SLO-2	Effective job behavior	Managerial skills development	Product approach	Group influences	Overcoming resistance to change
S-7	SLO-1	Ineffective job behavior	Managerial skills development	Bridging the gap	Job challenge	Sensitivity training
	SLO-2	Ineffective job behavior	Managerial skills development	Bridging the gap	Job challenge	Grid training
S-8	SLO-1	Functional dimensions in managerial job	Pay and rewards	Measuring managerial effectiveness	Competition	Negotiation skills
	SLO-2	Functional dimensions in managerial job	Pay and rewards	Measuring managerial effectiveness	Competition	Negotiation skills
S 9	SLO-1	Functional dimensions in managerial job	Managerial motivation	Measuring managerial effectiveness	Conflict management	Development of competitive spirit
	SLO-2	Functional dimensions in managerial job	Managerial motivation	Measuring managerial effectiveness	Conflict management	Development of competitive spirit
S-10	SLO-1	Level dimensions in managerial job	Effective management criteria	Current industrial practice in the	Conflict management	Knowledge management

Duratio	n (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	Knowledge management
S-11	SLO-1	Level dimensions in managerial job	Performance appraisal measures	Current Government practice in the management of managerial effectiveness	Managerial styles	Fostering creativity
	SLO-2	Level dimensions in managerial job	Performance appraisal measures	Current Government practice in the management of managerial effectiveness	Managerial styles	Fostering creativity
S-12	SLO-1	Role dimensions in managerial job	Current practices		Managerial grid	Innovation
	SLO-2	Role dimensions in managerial job	Current practices	Effective manager is an optimizer	Managerial grid	Innovation

Learning	1.	C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.	4.	Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India,				
Resources/	2.	L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.		Prentice Hall, New Delhi.				
Reference books	3.	3. J.Jayasankar, Business Management - Margham Publication - Chennai.	5.	5. Udai Pareek: Understanding Organizational Behaviour, Oxford University Press, New Delhi.				

	Diagraia			Continu	ous Learning A	ssessment (5	0% weightage)	1 10 1		Final Everyingtion (FOO) weightens)			
	Bloom's Level of Thinking	CLA -	CLA – 1 (10%)		CLA – 2 (10%)		- 3 (20%)	CLA -	4 (10%)#	Final Examination (50% weightage)			
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
	Understand	15%	1370	1376	1378	15%	15%	13%	13%	30%	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
	Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	-		
Level 3	Evaluate	150/	150/	15%	15%	15%	15%	15%	15%	30%			
	Create	15%	15%	13%	15%	15%	15%	13%	13%	30%	-		
	Total	10	100 %		00 %	A SUR!	100 %	10	00 %	100 %			

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
	1	1. Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST, Ramapuram
Mr.Desigan Balaji, Company Secretary		3. Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur
	college, Chennai	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	e Code	PCD21AE1T	Course Name	Professional Skills and Problem Solving	Cou	ırse Cat	egory	,	A		1	Ability	Enh	ancen	nent (Cours	е			L 1	T 0	P C
Pre-requi Course O			IENCA		Nil				Prog	gressi	ve Co	urses	3			Ni Ni						
Course L	earning R	ationale (CLR):	The purpose of	learning this course is to:			Lear	ning	h l				Pr	ogram	Lear	rning	Outco	mes	(PLO))		
CLR-1:			hance professional				1 2		3	1	2	3		5 6				10			13	14 1
CLR-2:			ind to crack compet				= -											Φ				
CLR-3:				epts to solve types of problem	- VIII.		Level of Thinking (Bloom)	8	%	ge	-						0	i ë				
CLR-4:			nd well-reasoned ar		1 to	į	ĕ ĕ	ر ا	eut	led			E l		2	<u> </u>	, 듣	Set		_		,
CLR-5:					1. Septiment		ng is	Se		ŏ.	g	<u>g</u>	Son	S	, i		eal	l li		ni.		Skills
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:								Expected Proliciency (%)	Expected Attainment (%)		Critical Thinking	Problem Solving	Analytical Keasoning	Kesearch Skills	Scientific Reasoning	Reflective Thinking	Self-Directed Learning	Multicultural Competence	ICT Skills	Life Long Learning	ICT Skills	Leadership Skills
CLO-1:			l incu <mark>lcate pro</mark> fessio		100		2 80	0 7	<u>ш</u> 75	Н	Н			4 H			H	<u>≥</u>	M	Η	_	<u> </u>
CLO-1:				problems with speed and accuracy	JUNE WITH THE		2 80		70		H		_	H H			H	H	M	Н		H
CLO-3:			s in t <mark>eams an</mark> d group						70		Н			н н			M	H	M	Н		 H F
CLO-4:			ume <mark>nt throug</mark> h critic				2 80		75		Н		-	Н			Н	H	M	Н		H F
CLO-5:			d pr <mark>oblem- s</mark> olving s				2 80		70		Н			Н				Н	М	Н		H F
CLO-6:		oblem solving tech		W/ - Service	7 / 1 / 2				75				Н	Н	Н		Н	Н	М	Н		H F
						W - 1	1															
Duratio	on (hour)		3	3	3							3							3	}		
S-1	SLO-1	Personal profiling		Creative problem solving method	Case study analysis				Emotiona								munic		• • • • • • • • • • • • • • • • • • • •			
	SLO-2	USP& Personal		Techniques	Case study analysis				Personal	& soc	ial co	mpete	nce			Com	munic	ation	skills			
S-2	SLO-1	argument	strengthening of an	Weakening and Inference of an argument	Conclusion and paradox of	of an arg	ument	t	Main ide	a and	struct	ure of	a pas	sage		Tone	and :	Style	of a p	assag	е	
	SLO-2	argument	strengthening of an	Weakening and Inference of an argument	Conclusion and paradox of	of an arg	ument	t	Main ide	a and	struct	ure of	a pas	sage		Tone	and :	Style	of a p	assag	Э	
SLO-1 Arithmetic: Simple equations Profit, Loss & Discount Average						-			Percenta	age						Mixtu	ires &	alleg	ation			
S-3	SLO-2	Equation 1 and 6	equation 2	Interest calculation	Average				Percenta	ge			Ī			Mixtu	ires &	alleg	ation			
				The same	LEAF			H		1		7										
Learning Resource				e for <mark>CAT, Tata Mc</mark> Graw Hill e to QUANTITATIVE APTITUDE for competitiv	e examinations.	4. Se	even h	abits	ep - GRE of highly rep – Cri	effec	tive p	eople-	Stev	en Co	vey							

· · · · · · · · · · · · · · · · · · ·	Assessment		Bloom's Continuous Learning Assessment (50% weightage)										
		CLA – 1 (10%)		CLA – 2 (10%)		CLA -	CLA – 3 (20%)		4 (10%)#	Final Examination	(50% weightage)		
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
nual 1	Remember	30 %		30 %	1	20.0/	100	30 %		20.0/	-		
vel 1	Understand	30 %		30 %	A 1914	30 %	400	30 %		30 %			
vel 2	Apply	40 %	7 - 1	40 %	Mary I	40 %	7.4	40 %	-	40 %	-		
vei z	Analyze	40 %		40 %	13-	40 %		40 %		40 %			
vel 3	Evaluate	30 %		30 %	-	30 %	-	30 %		30 %	=		
evers	Create	30 %		30 %		30 %		30 %		30 %			
	Total	100	%	10	0 %	10	0 %	10	0 %	100	%		

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 lyer, Study Abroad Mentors, Mumbai, pratap.iyer30@gmail.com	Mr. Harinarayana Rao, SRMIST
	Dr. A Clement, SRMIST



SEMESTER - II

Cours	e Code	PAF21201J	Course Name	ACCOUNTING FOR CORPORATES	Co	urse C	ategor	у	С	Pro	ofess	ional (Core (Cours	es	L 2	T 0	P 4	C 4	;
Pre-requisite Courses Nil Co-requisite Courses Course Offering Department ACCOUNTING FINANCE							Nil Progressive Courses Data Book / Codes/Standards							\pm		<u> </u>				
CLR-1:	To gain know	ledge about Accou	urpose of learning this cours unting St <mark>andard and</mark> valuatio	e is to: n of shares		Learr	ing 3	1	2	3	Pro	ogram 5 6		ning C	Outco		(PLO) 11 1	2 13	14	15
CLR-3 : CLR-4 : CLR-5 :	To learn the p To understand To study the r	practice of prepari d the consolidation recently emerged a	s and amalgamation ing final accounts of bank an in of holding and subsidiary of accounting bout accounting of companie	ompany balance sheet		Level of Thinking (Bloom) Expected Proficiency (%)	Expected Attainment (%)	fic Knowledge		Develop	is, Design, Research	Tool Usage	غ∣ ة		ual & Team Work	.≘	ect Mgt. & Finance	Skills	ship Skills	Life Long Learning
Course Lear	ning Outcom	nes (CLO): At the	end of this course, learners	will be able to:		Level c Expect		Scientific	Proble	Design &	Analysis,	Modern Society 8	Enviror	Ethics	Individual &	Comm	Project Mgt.		Leadership	Life Lo
CLO-1: (Gained know	rledge about Acc <mark>o</mark>	<mark>unting s</mark> tandard and valuatio	n of shares		2 80	75	Н		Н	Н	H L	. M	L	М	M	Н	Н	M	Н
		are issues and a <mark>m</mark>		BU WINDOW W. NEW	77.77	2 80		Н	Н	Н	Н	H L	. M	L	M	M	H	Н	M	Н
CLO-3:	Familiar in the	e practice of pre <mark>pa</mark>	aring final accounts of Bank	and Insurance businesses		2 75		Н	Н	Н	Н	H L	. M	L	М	M	H	H M	M	Н
CLO-4	ldea about co	nsolidation of ho <mark>l</mark> d	<mark>ling and</mark> subsidiary company	balance sheet	100	2 80		Н	Н	Н	Н	H L	. M	L	M	M	Н	Н	M	Н
		ly emerged accou				2 80		Н	Н	Н	Н	H L	. M	L	M	M	Н	Н	М	Н
CLO-6	complete kno	wledge about acc	ounting of companies			2 80	75	Н	Н	Н	Н	H L	. M	L	М	М	Н	H M	M	Н

Durat	tion (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durai	tion (hour)	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
3-1	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
3-2	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
3-3	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
34	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
3-3	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
	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
S-6	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
	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
S-7						items
	SLO-2	Procedures and formulation of accounting	Redemption of preference shares	Preparation of Profit or loss account	Mutual owings	Current cost accounting method

Divis	tion (boun)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Dura	tion (hour)	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
39	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
3-10	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
3-11	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
3-12	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
3-13	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
3-14	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	SLO-1	Final account of comp <mark>anies</mark>	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
to S- 18	SLO-2	Final account of comp <mark>anies</mark>	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	1.	R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.	4.	Shukla & Grewal, Advanced Accounting – S Chand - New Delhi.
Resources /	2.	Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.	5.	P.C. Tulsian - Financial Accounting 6. S.Parthasarathy and A.Jaffarulla, Financial Accounting -
Reference books	3.	T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications - Chennai.		Kalyani Publishers – New Delhi.

	Bloom's		(1)	Continuo	us Learning Ass	sessment (50%	weightage)		1	Final Eva	mination (E00/ weightens)	
	Level of Thinking	CLA -	1 (10%)	CLA -	2 (10%)	CLA-	- 3 (20%)	CLA -	4 (10%)#	Filial Exa	mination (50% weightage)	
	Level of Tilliking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%		
Level I	Understand	13%	1370	1376	1370	1578	10%	15%	10%	30%	-	
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%		
Level 2	Analyze	20%	2070	2070	2070	20%	2070	2070	2078	4070	-	
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%		
Level 3	Create	1370	1370	1370	1370	1370	1370	1370	1370	3070	-	
	Total	10	0 %	10	00 %	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								
	1.	Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur								
	Dr.T. Jacob Associate Professor & Head Dont of Commerce Levels college	Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram								
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur								
	Chemiai 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	Co	ureo C	aton	ony	С		rofos	sional	Coro	cour	20	L	T	Р	, (;
Course coue	de PAF21202J Course Name COST ESTIMATION AND CONTROL Course Category C Professional Core course							2	0	4	1 4	ļ.							
Duo no muinito	C	Nil	Co-requisite Courses	1	NI:I				Dua		ive Ce						NI:I		
Pre-requisite		Nil						ive Co	urses	•		Nil							
Course Offering Department ACCOUNTING FINANCE							Data E	OOK /	Codes	/Stand	aaras						Nil		_
Course Learning Ra	ationale (CLR):	The purpose of learning this	course is to:	d M	.earnin	g				Prog	ram Le	earnir	ng Ou	tcom	es (PL	LO)			_
CLR-1: To enab	le students to acc	uire an understanding of the	Elements of cost	1	2	3	1	2	3	4 5	6	7	8	9 1	0 11	1 12	13	14 1	5
CLR-2: To know	the meaning of c	ost, the classification of cost	and various statements of cost and profit.			4			SS		ø								
CLR-3: To asse	ss and understand	d cost incurred in manufactu	ure of a product or service.			<u> </u>	a	(0)	i i		ĝ						ı		
CLR-4: To unde	erstand the toward	s cost consciousness and pro	epare them for careers in the areas of costing	_ §	(%)/	(%	5	Concepts	Scip	ge c	Knowledge		ata	4	2 თ	,	ı		
CLR-5: To deve	lop skills regardin	g various methods of costing	and cost control techniques.		5	en	- N	2		it ed			Ĝ	<u>v</u>	Skills	<u> </u>	ı		ō
		o take better decision in cost			icie	ini	Š	ၓ	ted	No In		<u>i</u>	bre	Skills			ı	∭ .	Ē
	(0.0)	A		el of Thinking (Bloom)	Expected Proficiency (Expected Attainment (%)	Fundamental Knowledge	Application of	Link with Related Disciplines	Procedural Knowledge Skills in Specialization	lity to Utilize	Skills in Modeling	Analyze, Interpret Data	Investigative S	Communication (Analytical Skills	Skills	Leadership Skills	Life Long Learning
Course Learning Or	utcomes (CLO):	At th <mark>e end of t</mark> his course, lea	arners will be able to:	eve	M M	Exp	l l	App	<u>.</u>	P P	Ability	SKi	Ans	<u>ع</u> ا <u>ع</u>		Ans	[]	Lea :	<u>=</u>
CLO-1: Underst	anding of the cost	concept.		2	80	75	Н			н н		М	L	M N	1 H	Н	М	M	Ŧ
		f cost and various statements	s of cost and profit.	2	80	70	Н	Н	Н	н н	L	М	L	M N	1 Н	. Н	М	M	Ŧ
CLO-3: Comple	te knowledge in d	ost accounting		2	75	70 75	Н	Н	Н	Н	L	М	L	M N	1 H	Н	М	M	Н
CLO-4: Careers	CLO-4: Careers opportunity in the areas of costing						Н	Н	Н	Н Н	L	М	L	M N	1 H	Н	М	M	Н
CLO-5: Enhance	CLO-5: Enhanced knowledge in cost estimation						Н	Н	Н	Н Н	L	М	L	M N	1 H	Н	М	M	Η
CLO-6: Knowled	dge in cost control			2	80	75	Н	Н	Н	н н	L	М	L	M N	1 H	Н	М	M	Н
																	· ·		_

Duration	a (haur)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Duration	i (nour)	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 scrab value
	SLO-2	Difference between cost accounting and Management Accounting	Danger level	Flux method	Batch costing	Abnormal loss with scrab value
S-6	SLO-1	Recent Development in Cost Accounting	EOQ	Time wages Vs Piece wages	Job costing	Abnormal loss with scrab value
	SLO-2	Recent Development in Cost Accounting	EOQ	Time wages Vs Piece wages	Batch costing	Abnormal loss with scrab value
S-7	SLO-1	Essentials of a good cost accounting system	EOQ	Overtime wages	Job costing	Addititional 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	Taylors differential piece rate system	Unit costing	Additional raw material
	SLO-2	Essentials of a good cost accounting system	JIT	Taylors differential piece rate system	Unit costing	Additional raw material
S 9	SLO-1	Cost sheet	VED	Halsey plan	Unit costing	By product sale

Duratia	an (haur)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durauc	on (hour)	18	18	18	18	18
	SLO-2	Cost sheet	FSND analysis	Halsey plan	Unit costing	By product sale
S-10	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		Standard Costing
S-15	SLO-1	Tender and quotation	weighted average method	Primary and secondary Apportionment of overheads	Contract costing	Standard Costing
Ro S- 18	SLO-2	Tender and quotation	weighted average method	Primary and secondary Apportionment of overheads	Contract costing	Standard Costing

Learning	S.N.Maheshwari. (2014) Advanced Cost Accounting. New Delhi: Sultan Chand Publishing House.
Resources/Ref	Jain. S.P,Narang, K. L & Simmi Agrawal (2014). Cost Accounting
erence books	

	Dia amia			Continu	ous Learning A	ssessment (50°	% weightage)	2.00	-	Final Evenine	tion (E00/ weightegs)		
	Bloom's Level of Thinking	CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA-	- 4 (10%)#	Final Examination (50% weightage)			
	Level of Tilliking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
Level I	Understand	1370	1370	1370	1370	1376	1370	1370	1370	30 /0	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
Level 2	Analyze	20%	2070	2070	2070	20%	20%	20%	20%	40 /0	•		
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	_		
Level 3	Create	1370	1370	1370	1370	1370	1370	1370	1070	JU /0	•		
	Total	1	00 %	10	0 %	10	0 %		100 %		100 %		

Course Designers			
Expert from Industry	Experts from Academic	Inte	ernal Experts
		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
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	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 PAF212	rse Code PAF21203J Course Name GOODS AND SERVICES TAX							Profe	ssiona	l Core	Cour	se		T 0	P 3		<u>;</u> }
Pre-requisite Courses Course Offering Departmen	Co-requisite Courses ACCOUNTING FINANCE	Nil						Progressive Courses a Book / Codes/Standards			Nil Nil				_		
Course Learning Rationale (CLR): The purpose of learning this is to understand the importance of GST	s course is to:	Le 1	earning 2 3	1	2			ogram		ng Oı	utcom		LO)	13	14	5
CLR-3: To provide the genes CLR-4: To understand the Re CLR-5: To know the provision	rious GST levied in India is of GST and its rates on various Good egistration Procedures as relating to CGST, SCGST, IGST and anditions regarding Time and Supply of	UTCGST	of Thinking (Bloom)	ed Proficiency (%)	ic Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage Society & Culture	Environment & Sustainability	:	Individual & Team Work	Project Mgt. & Finance	ife Long Learning	Skills	Leadership Skills	Life Long Learning
Course Learning Outcomes (CL	At the end of this course, le	arners will be able to:	Level o	Expected	Scientific	Probler	Design	Analysi	Modern Society 8	Enviror	Ethics	Individu	Project	Life Loı	ICT Sk	Leader	Lite Lo
	the GST basic concepts		2	80 75	Н	Н		Ĥ	HL	. M	L	M N	1 H	Н	М	М	Н
	ovisions relating to Value of Supply of G	SST	2	80 70	Н			Н	H L	. M	L	M N	1 H	Н	М	M	Н
	cept of Input Tax Credit		2	75 70	Н			Н	H L	. M	L	M N	4 H	Н	М		Н
	edures regarding filing of GST Returns		2	80 75	H			Н	H L	. M		M N	<i>I</i> Н				H
	n exempted Goods and Services		2	80 70	H	_		Н	H L	. M		M N					H_
CLO-6 Idea about the evalua	tion of Taxes under GST		2	80 75	H	Н	Н	Н	H L	. M	L	M N	ΛН	Н	М	М	Н

Dure	tion (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Dura	ition (nour)	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
3-1	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
	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
S-2	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
3-3	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
34	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
3-3	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

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Dura	tion (hour)	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
3-0	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
3-1	SLO-2	Classification of taxes based on levying authority		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
3-0	SLO-2	Classification of taxes based on tax	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
39	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
0.40	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
S-10 -	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
0.44	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
S-11 -	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
0.40	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)
S-12 -	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)
2.40	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)
S-13 -	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	
2.44	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)
S-14 -	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-	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
/ Referen	ce books

- Taxmann's GST Acts, Publisher: Taxmann Publication
- Students Guide to Income Tax, Author: Dr. Vinod K Singhania & Dr. Monica Singhania, Publisher: Taxmann
 GST for the Layman, Author: Apeksha Solanki, Publisher: Bloomsbury India

	Bloom's			Continuo	us Learning Ass	essment (50%	weightage)			Final Examination	(50% weightage)		
	Level of Thinking	CLA -	1 (10%)	10%) CLA – 2 (10%)		CLA – 3 (20%)		CLA -	4 (10%)#				
	Level of Hilliking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
	Understand	10%	13%	10%	10%	13%	13%	15%	13%	30%	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
	Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	-		
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%			
	Create	13%	15%	13%	13%	13%	13%	10%	1370	30%	-		
	Total	10	0 %	10	0 %	10	0 %	10	00 %	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
		1.	Dr. K. Selvasundaram, Head-Dept. Of CS & AF, CSH, SRM IST, Kattankulathur
	20 Was 200 200 100 100 100 1	2.	Dr. A. Jayapal Head-Dept. of Commerce, CSH, SRM IST, Ramapuram
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	3.	Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF CSH, SRM IST, Kattankulathur
	531 N. Self. 111 25 C. Mar 45 Self.	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 Cotegory	D	Discipline Specific Elective	L	T	P	С
Course Code	PAPZIDUSI	Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Course Category	ا تا	Discipline Specific Elective	4	0	0	4
<u></u>										
Pre-requisite	e Courses	Nil	Co-requisite Courses	Nil		Progressive Courses		١	Nil	
Course Offering	g Department		ACCOUNTING FINANCE	Data	a Book /	Codes/Standards		١	Vil	

Pre-re	equisite Courses	INII	Co-requisite Courses	I)	4II				PI	ogres	sive	-our	ses				ļ	IIII		
Course C	Offering Department		ACCOUNTING FINANCE			Da	ta Boo	k/C	odes/	Stand	lards							Nil		
	rning Rationale (CLR):)÷L	earni	ng				P	rogr	am L	earnin	ıg Ou						
CLR-1:	To provide knowledge on	investment and investm	ent schemes	1	2	3		1 2	2 3	4	5	6	7	8 9	10	11	12	13	14	15
			security valuation and also portfolio selection and construction.	4						_			-≥-						ı	
CLR-3:	To acquaint students on t	the calculation and decis	ion making on securities, investment schemes and financial products.	Ē	(%)					arch			iig		_				ı	
CLR-4:	To inculcate interest in st	udents towards investme	ent science and financial management.	(Bloom)		t (%)		D	ä	Se			Jie	Work	غُ	Se			.	
			rrent market price of the equity		S	Je.	.) ·	5	Ě	2	ge		Sustainability	2	-	Finance	g			Б
CLR-6: I	Learn how logically and s	systematically estimate th	ne future dividend and share price.	ing	löe	i.E	<u>_</u>	ğ .	elo elo	g,	Jsa	tre		Team	; <u> </u>	ίΞ	Ξ		Skills	arning
				Thinkii	Pro	Attainment		Analysis	& Development	Design,	Tool Usage	& Culture	ent 8			Mgt. &	Learning	S		Pe
Course Lear	rning Outcomes (CLO):	At the end of this course	, learners will be able to:	Level of	Expected Proficiency	Expected		Droblem	Design 8	Analysis,	Modern -	Society 8	Environment &	Ethics Individual &	Communication	Project ∧	Life Long	ICT Skills	Leadership	Life Long
CLO-1: (Gained knowledge on In	vestment process		2	80	75		1		Н	Н	L	M	LN	1 M	Н	Н	M	М	Н
	Knowledge on various inv			2	80	70		1 1	H H	Н	Н	L	M	L N	1 M	Н	Н	M	М	Н
CLO-3:	Theoretical and practical	knowledge on portfolio n	nanagement	2	75	70		+	Н	Н	Н	L	M	L N	1 M	Н	Н	М	М	Н
r	markets and portfolio ma	nagement process	estments, valuation of different securities, security analysis process, derivatives	2				1 1	Н	Н	Н	L	М	L N	ИМ	Н	Н	М	М	Н
			avings for tax-planning and investment planning	2	80	70		1 1	1 H	Н	H	L	М	L N	/ M	Н	Н	М	М	Н
	Students acquainted on veroducts	various analytical study li	ke security calculations and evaluations of investment schemes and other financial	2	80	75		1	Н	Н	Н	L	М	L N	ИМ	Н	Н	М	М	Н

Durat	ion (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
3-1	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
3-2	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
3-3	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
3-3	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
3-0	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

Durat	ion (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
3-0	SLO-2	Factors influencing the investment decision		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
	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
S-10	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
0.44	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
S-11	SLO-2		Anticipated return	Charles Dow Theory	Asset Allocation: Process, Types of asset allocation Forward contracts	options traders
	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
S-12	SLO-2	Introduction to Green Investing	year holding return Constant growth mode Two stage growth mode Three	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 Ltd2013
 3. Ranganatham M &R.Madhumathi, "Investment Analysis and PortfolioManagement", Pearson Education (India) Pvt Ltd, New Delhi2008
 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 &Port folio Management.

	Diamia		-	Continuo	us Learning Ass	sessment (50%	6 weightage)		- 4	Final Exan	nination (50% weightage)
	Bloom's Level of Thinking	CLA -	· <mark>1 (10</mark> %)	CLA-	2 (10%)	CLA-	- 3 (20%)	CLA -	4 (10%)#		
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	30%		30%		30%	п. Т	30%		30%	
	Understand	30%		30%	-	30%	-	30%	- /	30%	-
Level 2	Apply	40%		40%		40%		40%		40%	
	Analyze	4070		40%	-	40%	-	40%		4070	-
Level 3	Evaluate	30%		30%		30%		30%		30%	
	Create	30%	-	30%	-	30%	-	30%		30%	-
	Total	10	00 %	10	0 %	10	00 %	10	00 %		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
		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
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	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	PAF21D04T	Course Name	STRATEGIC MANAGEMENT	Cou	rse (Categor	у	D		Discip	pline	spec	ific E	lectiv	re	L	T	P	1	C
										 							4	, u	0	_L_	4
Pre	-requisite	Courses	Nil	Co-requisite Courses			Nil				Р	rogr	essive	Cou	rses				Nil	1	
Course	Offering	Department		ACCOUNTING FINANCE							Data I	Book	/ Coc	les/S	tanda	rds			Nil]	
				A COLUMN TO A	7													- /DI	٥,		
			e purpose of learning this	course is to:			arning	_		_	_						comes			40 4	4 45
		he knowledge of str				1	2 3		1	2	3	4	5	6		9	10	11	12	13 14	4 15
			ertainment of environmen	tal analysis								듯		<u>:</u>	Î						
		ain strategy formulat				Ē	(%)	-				äĽ		2	g g	~					
		the use of functions				(Bloom)			<u>e</u>		eut	Research		2.	<u> </u>	Š		26			
		nd understand the s				<u>e</u>	one le	10	ြင့်		bu		ge	a 1	3	٦		Finance	ρ		့ ဗြ
CLR-6:	To have a	proper implementa	tion of strategy			.E	i iği		Ž	ysis	응	igi	<u> </u>	<u>≅</u> ⟨	מ ×	ear	E	正	Ē	₩	: Ē
			BIS			of Thinking	Expected Proficiency	L	fic Knowledge	Problem Analysis	Design & Development	Analysis, Design,	Modern Tool Usage	Society & Culture		Individual & Team Work	Communication	Mgt. &	Life Long Learning	ICI Skills Leadership Skills	Life Long Learning
	•	, ,	the end of this course, lead	mers will be able to:		Levelo		- 15	Scientific	Probler	Design	Analysi	Moderr	Society &	Ethics	Individu	Commi	Project Mgt.	Life Lo	ICT SK Leader	Life Lo
CLO-1:	To recogn	ize the importance of	of strategies			2	80 75	5	Н	Н	Н	Н	Н	LI	M L	. M	M	Н	Н	M M	1 H
CLO-2:	To unders	tand the basic conc	ept for environmental anal	ysis		2	80 70)	Н	Н	Н	Н	Н	L I	M L	. M	М	Н	Н	M M	1 H
CLO-3:	To employ	strategy formulatio	n.			2	75 70)	Н	Н	Н	Н	Н	LI	M L	. M	М	Н	Н	M M	1 H
		skill in strategy plan				2	80 75	;	Н	Н	Н	Н	Н	L I	M L	. M	М	Н	Н	M M	1 H
		g the functional strat				2	80 70)	Н	Н	Н	Н	Н	L I	M L	. M	М	Н	Н	M M	1 H
CLO-6	- /	,		and implementation of strategies.		2			Н	Н	Н	Н	Н		M L	. M	М	Н	Н	M M	1 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	Environmental analysis	Strategy formulation	Functional strategies	Strategy implementation
3-1	SLO-2	Strategy operates	Scientific tools	Strategy choice	Marketing	Review your decision
S-2	SLO-1	Strategy levels	Types of environment	Meaning	Production	Conveience onboard members
3-2	SLO-2	Approaches	Internal analysis	Definition	Operations	Interrelationship
S-3	SLO-1	Strategy decision making	External; analysis	Importance	R&D department	Formulation and implementation
3-3	SLO-2	Mission	Factor affecting environment	Advantages	Plans of research	Issues in implementing
S 4	SLO-1	Characteristic of mission	Environmental scanning	Disadvantages	Policies	Resource allocation
34	SLO-2	Objectives of mission	Analysis	Purpose	Advantages	Strategy
S-5	SLO-1	Purpose of mission	SWOC analysis	Modernization	Disadvantages	Structure of strategy
3-3	SLO-2	Vision	SWOT analysis	Diversification	Need	Considerations of strategy
S-6	SLO-1	Characteristics of vision	BCG matrix	Integration	Objectives	Objectives
3-0	SLO-2	Objectives of vision	Porter five forces model	Merger strategies	Personal plans financial plans and	Advantages
S-7	SLO-1	Need of vision	Environmental scanning	Join strategies	Corporate plans	Disadvantages
3-1	SLO-2	Difference between mission and vision	Appraisal	Turnaround	Functional strategies objectives	Need
S-8	SLO-1	Goals	Organization appraisal	Divestment	Profitability	Purpose
3-0	SLO-2	Types of goals	Strategic advantage	Liquidation strategies	Market share	Meaning
	SLO-1	Objective of goals	Strategic analysis	Strategic choice	Financial health	,
S 9		Characteristics of goals	Five forces	Industry	Product quality	Organizational design

Duratio	on (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	
3-10	SLO-2	Objectives	Power of suppliers	Swot analysis	Innovation	Definition	
C 11	SLO-1	Characteristics of objectives	Threat of substitute & Competitive rivalry	Factors affecting choice	Social responsibility	Purpose	
S-11	SLO-2	Difference between goals and objectives	Advantages Disadvantages of environmental analysis	Generic competitive strategies	Types of functional strategies	Uses	
	SLO-1	Levels of strategy	Importance & Purpose of analysis and scanning	Cost leadership	Manufacturing	Strategy evaluation	
S-12		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	

	1.	Azharkazmi, Strategic Management & Business Policy, Tata Mcgraw-Hill Publishing Company 4.	1.	Fred R. David, Strategic Management Concept And Cases, Phi Learning Private Limited, New Delhi,
		Limited, New Delhi 2012.		2008.
Learning	2.	Vipin Gupta, Kamala Gollakota& Srinivasan, Business Policy & Strategic Management, Prentice Hall 5.	5.	Business Strategy: Managing Uncertainty, Opportunity, And Enterprise By J.C. Spender, Oxford
Resources		Of India Private Limited, New Delhi, 2008.		Publication 2020.
	3.	Amita Mittal, Cases In Strategic Management, Tata Mcgrawhill Publishing Company Limited, New 6.	3.	The Strategy-Focused Organization: How Balanced Scorecard Companies Thriveln The New
		Delhi 2008.		Business Environment By Robert Kaplan And David Nortonharvard Business Review Press
		12 W. V.		11.44 A

	Diamia		100	Continuous Le	arning Assessme	nt (50% weighta	age)			Final Examination (50%		
	Bloom's Level of Thinking	CLA - 1 (10%		CLA-	CLA – 2 (10%)		- 3 (20%)	CLA-	- 4 (10%) #	weigh	itage)	
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
Lavel 1	Remember	30%	A 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	30%	100	30%		200/		30%		
Level 1	Understand	30%	Year Carl	30%		30%	-	30%	-	30%	-	
Level 2	Apply	40%		40%	17/17	40%		40%		40%		
Level Z	Analyze	40%	-	4070		4070	- 7	40%	-	4070	-	
Level 3	Evaluate	30%		30%	11.00	30%	1 1	30%		30%		
Level 3	Create	30%	7 D A		4000	30%	1/	30%	-	30%	-	
	Total	100 %	100 %			100 %			00 %	100 %		

Course Designers	11	LEAD
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	 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. S. Bharanidharan, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21G03J	Course Name	FINANCIA	L MARKET OPERATION	С	ourse	Categor	y	G		Ge	enerio	c Ele	ctive (Cours	es	ļ	L	T	P	C
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		N.P.	0 1 1 2		la er			- 1-		.								<u> </u>			
Pre-requisite Course		Nil	Co-requisite Courses	THE PARTY OF	Nil			۲	rogre	ssive	Cour	ses						Nil			
Course Offering Dep	artment	Accounting Finance			Dat	a Book	/ Code	s/Star	dards	6							1	Nil			
					4 7																
Course Learning Rat	ionale (CLR):	The purpose of learning	this course is to:		4 1/	Lea	rning				F	rogr	am L	earnir	ng Out	come	s (PL	_O)			
	, ,					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				1								>							
CLR-2: To under	stand Indian fin	ancial market				=					둳			<u>=</u>							
CLR-3: To know	the role of SEB			A SHEET STREET, STREET		(Bloom)	% %	M.	Knowledge	t	search			Sustainability	Work	5	g				
CLR-4: To know	about the Stock	Market ope <mark>ration</mark>		3 110 113		l E	Proficiency Attainment	-2	Je Je	8	Re			sta		*	inance	0			б
CLR-5: To learn a	about the stock	market op <mark>eration me</mark> chan	sm	A 3. S. S. S. S. S. S. S. S. S.		DG .	n Sie		<u>و</u> .	SIS	J. L	sac	l e		1	tion		Ē.		Skills	
-					17	Thinking	Itai		조 -	Analysis	Design,	Tool Usage	Culture	± 8			≪.	earning		쏤	Learning
				THE SECOND CONTRACT COME	567		d P A D		Ę.	Analysis R. Development	0 0	Po		Jer	2	ğ ğ	Mgt.		<u>8</u>	ë	g L
				The second second			e e		e .	len len	ysis	, E	3	Ę.	$g = \frac{1}{2}$	3 5	귷	Long	Skills	ers	Long
Course Learning Out	tcomes (CLO):	At the end of this course	, learners will be able to:	The second second	14.5	Level	Expected	-	Engineering	Problem Design &	Analysis,	Modern	Society	Environment	Ethics Individual 8.	Communica	Project	le l	CT	Leadership	<u>le</u>
CLO-1: Knowledg	ge on Indian fin	ancial <mark>market</mark>	A 1211	Start and Williams	6 7	2				H H			L	M	L N	_	H	H	M	_	H
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CLO-1: CLO-2:

CLO-3

CLO-4:

CLO-5:

CLO-6:

Knowledge on Indian financial market
Awareness on SEBI regulation

Knowledge on Various stock index
The stock market operation mechanism

Operations of stock exchanges

Share trading strategy

Duration (hou	12	12	12	12	12
SLO-1	Financial system	Primary market	Stock Exchange	SEBI	Transaction cycle
S-1 SLO-2	Structure of Financial system	Primary market	History and Origin of stock exchanges in India	Role of SEBI	Clearing and settlement
SLO-1	Financial market	Functions of new issue market	Functions of stock exchanges	Objectives of SEBI	Settlement agencies
S-2 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

Dura	ation (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
	SLO-1	Features of developed capital market	ESOP	Broker client relation	NEAT system	Short delivery & Bad delivery
S-9	SLO-2	Financial Instruments in Industrial Securities market	ESOP	Investors service cell	Bull Vs Bear market	Auction, Span
	SLO-1	Recent developments in capital market	Intermediaries in the new issue market	Listing of securities	Order management	Price Rigging – Charges
S-10	SLO-2	Financial Instruments in Industrial Securities market	Intermediaries in the new issue market	Listing requirements	Trade management	Stock market trading skills
S 44	SLO-1	Role and Importance of Capital Market in economy	Registrars to the Issue,	Importance of listing of securities	Limited physical market	Stock market trading skills
S-11	SLO-2	Role and Importance of Capital Market in economy	brokers to the issue,	Delisting of securities	Block trading session	Risk in settlement
S-12	SLO-1	Government Securities market	Bankers to the issue,	Methods of delisting	Online broking	Risk in settlement
3-12	SLO-2	Government Securities market	Bankers to the issue.	Methods of delisting	Online broking	Risk management

_	arning sources	1. 2. 3.	Machiraju H.R. (Edn 2009), Merchant Banking, New Age International, New Delhi Dr.S.Guruswamye(Edn 2014), Merchant Banking and Financial Services, Vijay Nichole, Chenna ATreatise on Merchant Banking, "Skylark Publications", New Delhi 4. Dr. J.C.Verma (Edn 2011), "A Manual of Merchant Banking and Financial Services", Sri Venkateswara Publication Dr.V.Balu (Edn 2010), "Merchant Banking and Financial Services", Sri Venkateswara Publication Chennai	

	Bloom's		17,000	Continuous	Learning Assessm	ent (50% weighta	age)			Final Evansination	(FOO) waishtaga	
	Level of Thinking	CLA - 1	(10%)	CLA – 2 (10%)		CLA – 3 (20%)		CLA -	4 (10%)#	Final Examination (50% weightage)		
	Level of Tilliking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%		
	Understand	13/0	1370	1370	1376	1370	13/6	1376	13/0	30%	-	
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	_	
	Analyze	2070	2070	2070	2070	2070	2070	2070	2070	7070	_	
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%		
	Create	13/0	1370	1370	1370	1370	13/0	1370	13/0	30%	_	
	Total	100	%	10	00 %	10	00 %	1	00 %	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
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Course Code	PAF21G04J	Course Name	LEGAL ASPECTS OF BUSINESS	Course Category	G	Conorio Floativo	L	Т	Р	С
Course Code	PAFZ1G043	Course Name	LEGAL ASPECTS OF BUSINESS	Course Category	G	Generic Elective	1	0	3	2

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

Course Lea	Irning Rationale (CLR): The purpose of learning this course is to:	V.	Lear	rnin	g
			1 :	2	3
CLR-1:	To understand the Sources of Indian Law, Indian Contract Act	1			
CLR-2:	To understand the provisions relating to Contract – with / without consideration	-	Ē (000	(%)
CLR-3:	To know the rules relating to Discharge, Breach of Contract	1	8 3		
CLR-4:	To understand the Contract of sale			ency	nment
CLR-5:	To understand the concepts of Negotiable Instruments	١.		officie	i i
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	大会社会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会	ŀ	= -	0	0

Course Lea	rning Outcomes (CLO): At the end of this course, learners will be able to:	Level of	Expected	Expected
CLO-1:	Learn about the Indian Contract Act	2	80	75
CLO-2:	Understand the rules relating to Discharge of Contract, Breach of Contract	2	80	70
CLO-3:	Learn about the Guarantee, Bailment and Lien related provisions	2	75	70
CLO-4:	Understand the concepts of Contract of Sale and Classification of Goods	2	80	75
CLO-5:	Understand about the provisions relating to Negotiable Instruments	2	80	70
CLO-6:	Learn the rules relating to Dishonor of Cheques	2	80	75

ſ				Pı	ogra	am L	earn	ing (Outc	ome	s (PL	.0)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		□ Problem Analysis				─ Society & Culture	Environment & Sustainability	- Ethics	Individual & Team Work	Sommunication		op Life Long Learning	SICT Skills ICT Skills	∠ Leadership Skills	\pm Life Long Learning
ı						L		L							
	Н	Н	Н	Н	Н	L	М	L	М	М	Ι	Н	М	М	Н
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Duration	(hour)	12	12	12	12	12
S-1	SLO-1	Meaning and definition to law	Contract of indemnity	Consumer protection act	Information technology act 2000	Intellectual property rights
3-1	SLO-2	Sources of Indian law	Implied promise to indemnify	Rights of consumer	Information technology act 2000	Intellectual property rights
	SLO-1	Objectives of law	Rights of indemnity holder	Rights of consumer	UNCITRAL model Law on e-commerce	Private rights VS public rights
S-2	SLO-2	Indian statute law	Situation when indemnity holders liability will raise	Nature and scope of complaints	UNCITRAL model Law on e-commerce	Advantages of IPR
S-3	SLO-1	Introduction to Indian contract act	Contract of guarantee	Nature and scope of complaints	e-signatures	Disadvantages of IPR
3-3	SLO-2	Meaning and definition of contract	Essential of contract of guarantee	Remedies available to consumers	e-signatures	Criticism of IPR
S-4	SLO-1	Agreement	Kinds of guarantee	Remedies available to consumers	Authentication of records	TRIPs
3-4	SLO-2	Promise and obligation	Kinds of guarantee	Negotiable instrument	Authentication of records	TRIPs
S-5	SLO-1	Social and legal obligations	Contract of sale	Kinds of negotiable instrument	Integrity	Patent act
5	SLO-2	Difference between agreement and contract	Essential of contract of sale	Characteristics of negotiable instruments	Integrity	Patent act
5	SLO-1	Classification of contract	Classification of goods	Characteristics of negotiable instruments	Non-repudiation	Patenable subject matter
S-6 S		According to enforceability – void agreement, void contract, voidable contract	Classification of goods	Presumptions	Non-repudiation	Patenability criteria
S-7 S	SLO-1	According to enforceability – unlawful, illegal, unenforceable	Distinction between sale and agreement to sell	Essential elements of negotiable instruments	Acknowledgment and dispatch of electronic records	Non patenable inventions

Durati	on (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	Acquistion of patent rights
3-0	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	,	Contract for work and material Effect of destruction of goods	Parties to promissory not	Data theft	Revocation of patent rights
	SLO-2	According to performance – partially executed	Condition	Essentials of promissory note	Virus attacks	Restoration of patent rights
	SLO-1	Essential Elements of contract	Warranty	Bill of exchange	Email bombings	Copyright act 1957
S-10	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
0.44	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
S-11	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		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

Lagraina	1.	Kapoor, N D (2010), Business Laws, Sultan Chand and Sons, New Delhi.(all the 5 units)	7	70.7	4.	Pillai R S N, Bussiness Laws, S Chand, New Delhi
Learning Resources	2.	Sreenivasan, M R (2012) Business Law, Margham Publications, Chennai.		400	5.	Gofna, Mercantile Law, S Chand, New Delhi.
Resources	3.	Dhandapani, M V, Business Laws, Sultan Chand and Sons, New Delhi.		100	6.	6. Balachandran V & Thothadri, Busines <mark>s Law – V</mark> ijay Nicole Publications, Chennai

	Diagraia Lavel of			Continuous	s Learning Asses	sment (50% weig	ghtage)			Final Exami	nation (50%
	Bloom's Level of Thinking	CLA - 1	(10%)	CLA -	- 2 (10%)	CLA-	- 3 (20%)	CLA-	- 4 (10%) #	weigh	ntage)
	Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Understand	13%	15%	13%	15%	13%	13%	13%	13%	30%	-
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	
	Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Create	13%	13%	13%	15%	13%	10%	13%	10%	30%	-
	Total	100 9	%	10	00 %	10	00 %	1	00 %	100	0 %

Course Designers		
Expert from Industry	Experts from Academic	Internal Experts
		Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur Dr. A. Javand Head Dept. of Commerce. FSH, SRM IST, Remanuscom.
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college. Chennai	 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
	Loyola College, Crieffial	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 Cotemany	_	SKILL ENHANCEMENT	L	T	Р	С
Course Code	PINIOZIOUTI	Course Name	OPTIMIZATION TECHNIQUES FOR COMMERCE	Course Category	G	SKILL ENHANCEMENT	4	0	0	4
			OTENOR							
Pre-requisite	e Courses	Nil	Co-requisite Courses	Nil		Progressive Courses		I	Vil	
Course Offering	g Department		MATHEMATICS AND STATISTICS	Data	Book /	Codes/Standards	Gra	ph sh	et ne	eded
				7.						

Course Lea	arning Rationale (CLR): The purpose of learning this course is to:	10	earni	na				Dr	oars	am I d	oarni	ng Oı	ıtcom	100 (D	η O)			
CLR-1:	To impart the overall view of the subject of operations Research	1	2	-3	1	2	3	4	5	6	7				12	13	14	15
CLR-2:	To apply mathematical models for solving real life problems		-	Ž.			_	- Se	·		•			· · ·	12		1-7	
CLR-3:	To develop the students ability and help to solve quantitative issues in information technology	3	(%)	()		e		olline	ent			Knowledge					¥	
CLR-4:	Through mathematical modelling, it seeks to design	(Bloom)		t (%)	e e	Knowledge		Discipline	me	ge	uc	Me	ş	Cala	Skills		eamwork	
CLR-5:	Operate complex systems in the best possible way.	<u>B</u>	эис	neu	gpe	lwo	0	I Di	doje	/led	zatic	Ž		3 3			am	υg
Course Lea	arning Outcomes (CLO): At the end of this course, learners will be able to:	Level of Thinking	Expected Proficiency	Expected Attainment	Scientific Knowledge	ntal		Link with Related	Design and Developm	Procedural Knowledge	Skills in Specialization	Ability to Utilize		Anaryze, interpret Investigative Skills	Sol	Analytical Skills	Individual and T	Life Long Leaming
CLO-1:	To understand the mathematical models and its limitations.	3	85	80	Μ	L	L	-	L	-	L	- 1	M L	. L	L	Μ	М	L
CLO-2:	To have skill in analysis of data by graphical and other methods.	3	80	70	-	L	Н	-	Н	-	L	-	H N	1 H	М	L	М	L
CLO-3:	To enable the student to apply the technique in solving problem	3	70	65	Μ	М	Н	-	Н	-	М	- 1	ΜΛ	1 H	М	L	М-	М
CLO-4:	To provide the students with opportunity of using various software package for solving linear programming and integer programming models	3	70	70	Н	Н	М	-	М	-	М	-	H L	. M	L	М	Н	Н
CLO-5:	To introduce the students to the use of basic methodology for the solution of linear programs and integer programs	3	80	70	-	М	М	-	М	-	М	- 1	HΛ	1 H	М	М	Н	М

Durati	ion (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
3-1	SLO-2	Basic Definitions	I Basic I letinitions	Assumptions made while solving Sequencing problem	Uses of Queuing theory, Meaning of Queuing System	Under certainity, Minimax criterio
6.3	SLO-1	Meaning of Operations Res <mark>earch</mark>	Mathematical formulation of LPP	Total elapsed time, Idle time, No passing Rule		Under Risk
S-2	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 certainity
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
3-3	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
C 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
S-4	SLO-2	Role of Operations Research in Information technology	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	method	Sequencing n jobs on 3 machines	Mixed strategies	Introduction of Network Analysis
S-9	SLO-1	Standard form of LPP and Canonical form of LPP		Procedure for sequencing n jobs on m machines	Finding value of the games & Solving games with saddle points	Objectives of Network Analysis ,Network diagram
3-9	SLO-2	Graphical solution of a LPP		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
3-10	SLO-2	Solving LPP by Graphically		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		Sequencing n jobs on m machines: computational details	solving game- Graphical method,	Network computations by PERT
3-11	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 x2	Free float
3-12	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		100	Continuous	Learning Assessn	ent (50% weighta	ge)			Final Exami	nation (50%		
1.		CLA – 1 (10%)		CLA – 2 (10%)		CLA –	3 (20%)	CLA - 4	(10%)#	weightage)			
Le	evel of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	30%	E 22 N	30%	to the track	30%		30%		30%	_		
Level I	Understand	30 /0	7,-	3070		3070	100	3070		30 70	_		
Level 2	Apply	40%	4 1 1 1 1	40%	- 2	40%		40%		40%	_		
Level Z	Analyze	4070		4070		4070		4070		40 /0			
Level 3	Evaluate	30%		30%	17///19	30%		30%		30%			
Level 3	Create	30%	7. V	30%	1.77	30%		30%	-	30%	-		
	Total	100	%	100) %	100	0 %	100	%	100	%		

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

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 Shanmu
ivii.Desigan balaji, Company Secretary	DI. 1. Jusephi, Associate Professor & Head, Dept. Of Confinence, Loyola college, Chemia	Associate Professor and Head . Dept of Mathematics and Statistics
		Lakshmi Priya
		Assistnat Professor, Dept of Mathematics and Statistics

Course	Code	PCD21AE2T	Course Name	GENERAL APTITUDE FOR COMPETITIVE	EXAMINATIONS	Cou	ırse Ca	ategor	у А	ı	ABII	LITY	ENH	ANCE	MENT	COU	RSE	1	. T	P 0	<u>C</u>
Pre-requis	ite Cour	ses	Nil	Co-requisite Courses		Nil	٠,,		F	rogr	essi	ve Co	ourse	es				Nil			
		epartment	Career Developr	nent Centre	THNIP	Dat	a Boo	k / Co	des/St	anda	ards							Nil			
																• •		/B1 /			
				earning this course is to:	~ A	Le	earnin				_			m Lea	rning ' 8	Outc	omes	(PLC	J)	2 44	45
CLR-1: CLR-2:			I mathematical con		· ·	1	2	3	1	2	3	4	5	6 7	8	9	10	11	12 1	3 14	15
			vocabulary enhance			_											a				
CLR-3: CLR-4:			ig through skilful co		and an address	E E	%)	(%)	Э							_ D	Su				
CLR-4: CLR-5:			ammatical and <mark>synt</mark> s and to crac <mark>k com</mark>			(Bloom)	Expected Proficiency (%)	Expected Attainment	ed			<u>in</u>		2	<u> </u>	Self-Directed Learning	Multicultural Competence				
CLR-6:			to enhance reading		100	- E	Se.	Ē	No	D	g	son	S		Thinking	ea	E E		Ë.		Life Long Learning
CLK-0.	uevelo	Tiew strategies	o enhance reading	Comprehension		Thinking	rofi	ttai	조	ř	Ni.	Sea	<u>\$</u>	. 8	ج ا بط	뒿	ŏ		ear	ठ	ear
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					talifet i de filitants	_ ₹	cte	ge -	를	<u></u>	em	/fic	arc	∑ ¥	<u> </u>		li i	三	o :	SKIIIS	, 등
Course Le	earning C	outcomes (CLO):	At the end of this	s course, learners will be able to:		evel	xpe	xpe	SCI	Critical Thinking	- R	Analytical Reasoning	Research Skills	Team Work	Scientific Reasoning Reflective Thinking	등	풀	ICT Skills	Life Long Learning	ICT SKIIIS Leadership Skills	je [
CLO-1:	huild a	strong base in th	e fundamental mat	hematical concepts	A THE REAL PROPERTY AND A SECOND PORTION OF SECOND PROPERTY AND A SECOND PORTION OF	2		<u>ш</u> 75	□ Disciplinary Knowledge	Н	■ Problem Solving	H		H F			⊢≥		<u>コ</u> :	- - - - - - - -	Н
CLO-1:		strategies to bui		normatical concepts	100 V1 V2 . 1	2		70	Н	Н	Н	Н		H F			Н		<u>н</u> і		H
CLO-3:				problems analytically	APPLIES TO THE REST OF THE PARTY OF THE PART	2	75		Н	Н	Н			H F			Н		H I		Н
CLO-4:		rammatical and s		orosionia analyticany	THE RESERVE TO BE STORED	2		75	H	H	Н			H F			Н			 1 H	
CLO-5:				ve problems with speed and accuracy	9 17 1 F 7 C 18	2	80		Н	H				H F			Н		H I		
CLO-6:			hensi <mark>on strate</mark> gies		the transfer death and the		80	75	Н	Н				H F			Н			- H	H
020 0.	mprov	o rodding compre	nonoron diratograd	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		7 10			-												
Duratio	n (hour)		3	3	3					3								3			
S-1	SLO-1	Logical Reaso	ning I	Vocabulary from inference to meaning	Numbers - I	I	Error Id	dentific	ation -	1				D	ata Si	ufficier	псу				
3-1	SLO-2	Solving Proble		Vocabulary from inference to meaning	Numbers - I	1	Error Id	dentific	ation -							ıfficier					
S-2	SLO-1	Logical Reaso		Cloze passage	Numbers - II		Error Ic									terpre					
3-2	SLO-2	Solving Proble		Cloze passage	Numbers - II	I	Error Id	dentific	ation -	-						terpre					
S-3	SLO-1	Logical Reaso		Sentence Completion	Numbers - III		Senten	ice Co	rrectio	n - I				S	enten	ce Co	rrectio	on - II			
3-3	SLO-2	Solving proble	ms	Sentence Completion	Numbers - III	9	Senten	ice Co	rrectio	n - I				S	enten	ce Co	rrectio	on - II			
Learning Resource	1. s 2.		aptitude – r s agarv aptitude – ARUN S				nPrep0 textual						Guide	e–Avi (Gutma	an					

	Bloom's			Conti	i <mark>nuous Lear</mark> ning	g Assessment (50°	% weightage)			Final Examination	(500/ waightaga)
		CLA –	1 (10%)	CLA –	2 (10%)	CLA - 3	3 (20%)	CLA -	4 (10%)#	Filial Examination	(30 % weightage)
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
vel 1	Remember	30 %		30 %		30 %	UF A	30 %	-	30 %	-
veri	Understand	30 %		30 %	WO	30 %	A	30 %		30 %	
evel 2	Apply	40 %	-	40 %		40 %	-	40 %		40 %	-
evel 2	Analyze	40 /0		40 /0		40 /0		40 /0		40 /0	
evel 3	Evaluate	30 %		30 %	- 1	30 %	-	30 %		30 %	-
evers	Create	30 %	-	30 %		30 %		30 %	2	30 %	
	Total	100) %	10	0 %	100	%	10	00 %	100	%

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

SEMESTER - III

Course C	ode	PAF21301J	Course Name	ACCOUNTING FOR DECISION MAKING	Course	e Cate	gory		С		Prof	essic	onal (ore C	ourse		L	-	T 0	P 4	C 4
	quisite C	Courses Department	Nil	Co-requisite Courses ACCOUNTING FINANCE		Nil		Data	Progressive Courses Book / Codes/Standards				\pm		Nil Nil						
		tionale (CLR):		learning this course is to: counting in analysis and interpretation of Financial Statements		Lea	arning 2	g 3	1	2	3	Pr 4	ogra	n Lea	rning		omes			3 14	1 15
CLR-4: CLR-5: CLR-6:	To prepa To ascen To learn To have	re the Balance tain the Cash fr and understand	rom operations of the essentials of s standing of Margina	rious ratios anding the various ratios uccessful budgetary control I Costing and preparation of Break Even Chart s course, learners will be able to:		evel of Thinking (Bloom)		Expected Attainment (%)	Fundamental Knowledge	Application of Concepts		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
	•	, ,	nce of Management					<u>茶</u> 75	훈	H P	H H	H Pro	H SK I	T A	X ₹	<u>2</u> M	M Pro	<u>ਲ</u> H	H A	M N	H H
CLO-2: (Gained k	nowledge on ti	he basic concepts o			3	80	70 70	H	H	H	Н	H	LN	/ L	M	M	Н	H N	И М	H
CLO-4:	Familiar	with preparatio	n of Cash Flow ana			3	80	75	H H H H L M L M				_	M	Н	H N	л IVI	Н			
		e in Margin of o ed skills on budg				2		70 75	H	H	H	H	H	L M	/ L	M	M	H	H N	<u>/</u> М	H

Durati	on (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durati	on (nour)	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
		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

Durati	on (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durau	on (nour)	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	1.	S.N. Maheswari(2012) Management Accounting, Sultan Chand, New Delhi (all the 5 units)
Resources/	2.	T.S. Reddy and Hari Prasad Reddy (2013), Management Accounting, Margham Publications, Chennai (all the 5 units
Reference books	3.	S.P. Gupta (2011),- Management Accounting, Sultan Chand, New Delhi.

	Diagraia			Contir	nuous Learning A	ssessment (50%	weightage)			Final Exami	nation (50%
	Bloom's Level of Thinking	CLA -	1 (10%)	CLA -	- 2 (10%)	CLA -	- 3 (20%)	CLA -	4 (10%)#	weigh	ntage)
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Understand			40	HN	100					
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
	Analyze			10		7	1 2.				
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-
	Create		~				111				
	Total	10	0 %	10	00 %	10	00 %	1	00 %	100	0 %

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

		1	1															. ,				
Course C	ode	PAF21302J	Course Name	TAX PLANNING	Course Cate	gory	С	;		Pro	ofess	ional	core	cour	se		-	L	<u>T</u>	P	C	
																		2	U	4	4	
	quisite C		Nil	Co-requisite Courses	N	lil					_			ırses					Nil			
Course Of	ffering C	Department		ACCOUNTING FINANCE			D	ata B	Book / Codes/Standards						il							
				The state of the s	2.4.5																	
Course Lear	ning Ra	tionale (CLR):	The purpose of le	arn <mark>ing this cours</mark> e is to:	- < 1	Le	arnin	ıg				Pr	rogra	m Lea	arning	Outo	omes	s (PL	0)			
CLR-1:	To under	rstand basics o	f income tax			1	2	3	1	2	3	4	5	6	7 8	9	10	11	12 1	13 14	4 15	
CLR-2:	To aware	e the componer	nt of salary and the ta	axable portion							es			Ф								
			portion of profit in li			Ê	9	(%)	e	S	ink with Related Disciplines			Ability to Utilize Knowledge								
			rom house property	,		00	6)		99	ept	scip	ge	5	<u>×</u>	ata		<u>s</u>	တ				
			e from business or p	rofession		Thinking (Bloom)	Expected Proficiency (%)	Attainment	Fundamental Knowledge	Concepts		Procedural Knowledge	Specialization	Ž	Skills in Modeling Analyze, Interpret Data	<u>0</u>	Skills	Skills			, b	
			income tax compone			ing	iğ.	Ē	줓	Ö	ted	NO.	aliz	_	Skills in Modeling Analyze, Interpret	Investigative Skills	пg		<u>v</u>	SK:	Life Long Learning	
				A. T. M. CAMARY - MARK	-	Ϊ́Ξ	20	#	亞	of	ela	조	eci	:[]	g ja	e e	Si	äţ	Skills	ď.	ea S	
						l È	교	8	E L	Ę.	h R	ıral	S	당 :	≥ ≥	ati	S	ij	ल	S id	1 bi	
						9	Sch	Sc	ä	ca	wit	edı	<u> </u>	چ	¥ ا ک	stig	el	E	alytical	Skills	رة اخ	
Course Lear	ning Ou	tcomes (CLO)	: At the end of this	course, learners will be able to:		Level	ğ	Expected,	5	Application of	논	9	Skills in	≣ :	<u>a</u> ≝	ě	Problem Solving	Communication	√nal	ICT Skills	يو اي	
CLO-1:	Evnosur	e on latest prov	isions of Income Tax	ι Δct		3		<u>ш</u> 75	H	H	Н	Н	H	<u>∢ (</u>	<u>N </u>	M M	М	Н	∢ ∃	<u> </u>		
			relating tax avoidance			3		70	H	H	Н	Н	Н	1 1	M L	M	M	Н	Н	M M		
			tion of Gross total in			3		70	Н	Н	H	Н	Н	1 1	VI L	M	M	ш	Н	M M		
				and carry forward of losses		3		75	Н	H	Н	Н	Н		VI L	M	M	Н	Н	M M		
								70	Н					L I	VI L		IVI					
				ent Procedures for Individuals, Firms and Companies		3				Н	Н	Н	Н	LI	VI L	M	IVI	Н	H	M M	_	
CLO-6:	Knowled	ge on provision	ns relating to Double	l axation keliet		2	80	75	Н	Н	Н	Н	Н	L	VI L	M	M	Н	Н	M M	1 H	

Duratio	on (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Duracio	J.: (1.0a.)	18	18	18	18	18
S-1	SL0-1	Heads of Income- Income from Salary			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	SL0-1	Allowances	Financial Assets & Non-Financial Assets		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		Importance of Tax Planning and Management – Company	Tax on distributed profits of domestic companies
S-3	SLO-1	Perquisites	Cost of Inflation Index		Importance of Tax Planning and Management – Company	tax on income distributed to unit holders
	SLO-2	Perquisites	Exemption U/S 54		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	-	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

Durati	on (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durati	on (nour)	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 Decision
	SLO-2	Treatment for Self-occupied property	Income from Other Sources	Tax Management	Computation of Tax Liability	Tax Planning and Management Decision
S-8	SLO-1	Deduction U/S 24	Treatment for Dividend Income	Tax Evasion	Assessment of HUF	Tax Planning and Management Decision
	SLO-2	Computation of Income from House Property	Treatment for Interest Income	Tax Evasion	Computation of Tax Liability	Tax Planning and Management Decision
S 9	SLO-1	Computation of Income from House Property	Treatment for Casual Income	Tax Avoidance	Assessment of Companies	Tax Planning and Management Decision
	SLO-2	Computation of Income from House Property	Treatment for Family Pension	Tax Avoidance	Provision relating to Assessment of Companies	Tax Planning and Management Decision
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 Decision
		Important Definitions	Treatment for Gifts received	Nature of Tax Planning and Management	Provision relating to Assessment of Companies	Tax Planning and Management Decision
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 Decision
	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 Decision
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 Decision
	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 Decision
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 Decision
	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 Decision
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 Decision
	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 Decision
S-15 To S-		Computation of Income from Profession	Computation of Income from other sources	Management - Firm	Computation of Tax Liability	Tax Planning and Management Decision
18	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 Decision

-	Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi	E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill Mehrotra HC: Direct Tax Planning
Reference books		

	Dlaam!a	Bloom's Continuous Learning Assessment (50% weightage)										
		CLA - 1	(10%)	CLA -	- 2 (10%)	CLA -	3 (20%)	CLA -	4 (10%)#	weigh	ıtage)	
	Level of Thinking	Theory	Practice	ce Theory Practice		Theory	Practice	Theory	Practice	Theory	Practice	
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%		
	Understand	10%	13%	13%	13%	15%	10%	15%	13%	30%	-	
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%		
	Analyze	2070	2078	2078	2070	2070	2078	2070	2070	4070	-	
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%		
	Create	1370	13%	13%	13%	13%	13%	13%	1370	30%	_	
	Total	100	%	10	00 %	10	00 %	1	00 %	100) %	

Course Designers	•	
Expert from Industry	Experts from Academic	Internal Experts
		Dr. K. Selvasundaram, Head-Dept. Of CS & AF, CSH, SRM IST, Kattankulathur
	2.	Dr. A. Jayapal Head-Dept. of Commerce , CSH, SRM IST,Ramapuram
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai 3.	Dr. A Irin Sutha, Assistant Professor, Dept. of CS & AF CSH, SRM IST, Kattankulathur
	(a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	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	PAF21303J	Course Name	TREASURY MANAGEMENT	C	ourse	Cate	gory	,	С	Pro	fessi	onal (Core co	ourse	-	L 2	T	P 3	C 3	
Pre-requis	ite Courses	Nil	Co-requisite Courses			N	il				Progre	essive	Cours	es			1	Nil		
Course Offeri	ng Department		ACCOUNTING FINANCE				D	ata B	ook /	Codes	/Stan	dards	}				Nil			
	1																			
Course Learning Rationale (CLR): The purpose of learning this course is to:																				
		restment and investment scher	nes	1	2	3		1	2	3 4	5	6		8 9	10	11	12	13 14	1 15	
		Treasury management		4						ج	5		Sustainability							
	uaint students on trea			(Bloom)	8	(%)				ment Research	Ŕ		g	بح	:					
	Icate the ethics of treat			8) S	 	A	g		e l			Ţ Į	Ņ		192				
	erstand credit risk ma) (E	eu	Je	- >	Knowledge	ဟ	g R	age	o o	sng	Team Work	<u>:</u>	Finance	Б	U	, 2	
CLR-6: Learn h	ow to mitigate the ris	k management		Ţ Ē,	<u>Ş</u>	a.		8	lysi		S N	₹	∞5	ea	- E	& ∓	in i	SKijs	E	
				of Thinking	ed Pro	ed Att			n Ana	& Design	Tool Usage	, & Cu	ment	la &	nicati	Mgt.	Long Learning	Skills Jership 9	nale	
-	, ,	t the end of this course, learne	's will be able to:	Level o	Expected Proficiency (%)	Expected Attainment		Scientific	Problem Analysis	Design & Development	Modern	Society & Culture	Environment &	Individual &	Communication	Project Mgt.		ICT Skills	Life Long Learning	
CLO-1: Thorou	gh knowledge on tre	asury management		3	80	75		Н	Н	H	H H	L	M	_ M	1 M	Н	Н	M M	. Н	
CLO-2: Enhand	ed knowledge in cas	sh management		3	80	70		Н	Н	H	Н	L	M	_ M	1 M	Н	Н	M M	Н	
CLO-3: Capable	e to do working capita	al management		3	75	70 75		Н	Н	H	Н	L	M	_ M	M	Н	Н	M M	Н	
CLO-4 Equipped in credit risk management								Н	Н	H H	Н	L	М	_ M	1 M	Н	Н	M M	Н	
CLO-5 Sound	knowledge in currenc	y risk management		3	80	70		Н	Н	H H	Н	L	М	_ M	1 M	Н	Н	M M	Н	
CLO-6 Gained	overall idea about tre	easury management		2	80	75		Н	Н	H H	Н	L	М	_ M	1 M	Н	Н	M M	Н	

Duret	lan (havu)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durat	ion (hour)	15	15	15	15	15
S-1	SLO-1	Treasury Management – Meaning and	Treasury management VS Financial management	Working capital management	Bank treasury managementstructure	Currency risk
3-1	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
3-2	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
3-3	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
54	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
3-3	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
3-0	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
3-1	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
3-0	SLO-2	Strategy	Ethics in Treasury Management	Bank float management	Credit rating process	Treasury prudential norms

Durati	ion (hour)	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
Durat	ion (nour)	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
33	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
3-10	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
3-11	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
3-12	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
3-13	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
3-14	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
3-13	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	1.	Treasury management, Steven M. Bragg, Wiley publication
Resources /	2.	Global corporate treasury, Rajeev Rajendra, Wiley publication
Reference books	3.	Strategic Treasurer, Graic A Jefferry, Wiley publication

	Bloom's		1 1	Continuo	us Learning Ass	sessment (50%	weightage)		-1	Final Examination (50% weightage)					
	Level of Thinking	CLA -	1 (10%)	%) CLA – 2 (10%)		CLA-	3 (20%)	CLA -	4 (10%)#	Fillal Exal	mination (50% weightage)				
	Level of Thinking	Theory	Practice Theory Practice		Practice	Theory Practice		Theory Practice		Theory	Practice				
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%					
	Understand	13%	13%	15%	13%	13%	15%	15%	13%	30%	-				
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%					
	Analyze	20%	2070	20%	2076	2070	2070	20%	2076	4070	-				
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%					
	Create	1370	1370	1370	1370	1370	1370	1370	1370	3070	-				
	Total	10	00 %	10	00 %	10	00 %	10	00 %	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.,

Expert from Industry	Experts from Academic	Internal Experts
r.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	PAF21D05T	Course Name	FOREIGN EXCHANGE AND FINANCING OF FOREIGN TRADE	Course Category	S Skill Enhancement Course	L	T	Р	С
Course Code	PAPZIDUSI	AF21D05T Course Name FOREIGN EXCHANGE AND FINANCING OF FOREIGN TRADE COURSE		Course Category	3 Skill Elinancement Course	4	0	0	4
Pre-requis	site Courses	Nil	Co-requisite Courses	Nil	Progressive Courses		N	il	
Course Offer	ring Department		ACCOUNTING FINANCE	Data		N	il		

Pre-requisite Courses	Nil	Co-requisite Courses				Nil		Progressive Courses							Nil				
Course Offering Department		ACCOUNTING FINANCE					Data	Bool	c / Coc	les/Sta	anda	rds					Nil		
			1/1/2					1											
Course Learning Rationale (CLR):	The purpose of learning	t <mark>his cour</mark> se is to:	* 41 /) Le	earni	ng				Pr	ogra	m Lea	ning	Outco	omes	(PLO)			
CLR-1: To learn Forex mechanism									2 3	4	5	6 7	8	9	10 '	11 12	13	14	15
CLR-2: To understand the differen	t methods of determination	on of exchange rates		4					es			e							
CLR-3: To gain knowledge on fore		A - 1/4		(mo	(%)	(%)		Эе	Si			Knowledge	_						
CLR-4: To enhance the knowledge	e on EXIM p <mark>olicy of In</mark> dia	ASSESSED ASSESSED.		(Bloo	5)			<u>8</u>	oncepts 1 Discipl	ge	딩	NO W	Data		Skills	<u>s</u>			
CLR-5: To learn and understand the	he provisio <mark>ns of FEM</mark> A an	d FERA			_	nent	-	8		v lec	zati	돌		<u>s</u>		Skils		"	Б
CLR-6: To have a proper understa	anding of <mark>foreign pri</mark> vate pl	acement		king	roficie	Attainme		된	on of Concepts Related Discipline	NO N	ä	Ze	ğ	Skills	/ing	Skills		Skills	earning
				f Thinki	cted Pro	ed Att		nenta			Specialization	o Utilize K	e, Interpre	· 100	n Solving	unicat sal Sk		S dins	
Course Learning Outcomes (CLO):	At the end of this course	learners will be able to:	Ť,	Level o	Expecte	Expected		Fundamental Knowledge	Application Link with R	Procedural Knowledge	Skills in	Ability to	Analyze	Investiga	Problem	Communication Analytical Skills	ICT Skills	Leadership	Life Long
CLO-1: Learnt Forex mechanism				3	80	75		H	Н Н	Н	Н	L M	L	M	M	НН	М	M	Н
CLO-2: Complete knowledge on in	neth <mark>ods of d</mark> etermination	of exchange rates	1877	3	80	70		Н	н н	Н	Н	L N	L	М	М	Н Н	М	М	Н
CLO-3: Gained knowledge on fore	ex m <mark>arket</mark>		Walter State	3	75	70		Н	н н	Н	Н	L M	L	М	М	Н Н	М	М	Н
CLO-4: Enhanced the knowledge	on Exim policy of India	27 77 3 3 3 3 7 7 7 7 7 7 7 7	2017年7	3	-80	75		Н	н н	Н	Н	L M	L	M	М	Н Н	М	М	Н
CLO-5: Familiar with the provision	ns o <mark>f FEMA a</mark> nd FERA			3	80	70		Н	Н Н	Н	Н	L M	L	M	М	Н Н	М	М	Н
CLO-6: Well-versed in foreign priva	ate <mark>placemen</mark> t		May 11	2	80	75		Н	н н	Н	Н	L M	L	M	М	Н Н	М	М	Н

Durat	ion (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 ofForeign 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 excha <mark>nge mark</mark> et	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 commercial banks	a 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	1.	Foreign exchange & financing of foreign trade – Dr. Sankaran, Margham Publications	4.	A Guide on Export Policy Procedure & Documentation – Mahajan
Resources/	2.	New Import Expo <mark>rt Policy -</mark> Nabhi Publications	5.	How to Export – Nabhi Publications
Reference books	3.	EXIM Policy & H <mark>andbook</mark> of EXIM Procedure – VOL I & II	6.	Export Management – D.C. Kapoor

	Bloom's		Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)		
		CLA – 1 (10%)		CLA – 2 (10%)		CLA-	CLA – 3 (20%)		4 (10%)#				
Le	evel of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	30%		30%	21, 1700, 16	30%		30%		30%			
	Understand	30%		30%	-	30%	d Fixe d	30%		30%	-		
Level 2	Apply	40%	7 .	40%		40%		40%		40%			
	Analyze	4070		4070	J	40%	-	4070	/ W)	4076	_		
Level 3	Evaluate	30%	1	30%		30%		30%		30%			
	Create	30%		30%	-	30%	-	30%		30%	_		
1	Total	100	%	10	00 %	1	00 %	10	00 %		100 %		

Course Designers	CAKIN : LEAD ID ID
Experts from Academic	Internal Experts
Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
	Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram
Mr Desiren Beleii Company Constany	3. Dr. A. IrinSutha, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur
Mr.Desigan Balaji, Company Secretary	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	С	Professional Core course	L	T	Р	С	
000100 0000	1741212001	Course Hame	INCOLUMN TO THE PARTY OF THE PA	Category		Troiceoional core course	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	Course Orienting Department ACCOUNTING FINANCE							l l	Jala	DUU	1/60	162/2	lanu	arus						INII		
						l Par							_			_						
		The purpose of learning this cour				/ L	earni	ing					Prog	ram L	earni	ng O		nes (F		,		
CLR-1:		e of insurance business in terms		, pricing and risk mar	agement	1	2	3		1	2	4	5	6	7	8	9 1	10 11	12	13	14	15
CLR-2:	To understand the importar	nce of Insurance products and m	anagement					-					_		₹							
CLR-3:		cts and explain the strategic plani				Ē						ż	5		ig							
CLR-4:	To aware of the principles a both the domains can be a	and theories of Insurance so that chieved.	a clear understanding	g of concepts- structu	ires and processes under	(Bloom)	Proficiency (%)	Attainment (%)	>	Knowledge		everopilient			Sustainability		Work L	n Finance	2 2 5 5		i	Б
CLR-5:	To make students aware a	bout Insurance Organisations- th	eir working and the ru	les governing them		j j	.e.	i.i.		× ×	Analysis	בַּ	Usac	ulture			am	تِنَا يَ	earning		Skills	earning.
CLR-6:	To get exposure to Insuran	ce concepts and products.				Thinkin	<u>5</u>	\ta		ŝ	la j	Doc.		S	nt &		ĕ ×	울 숙	eal			ea
						of Th	0	Expected A			lem An	ა	. I ⊢	∞ŏ	Environment		idual 8	Communication	Long	Skills	Leadership	Long L
Course Le	, ,	At the end of this course, learners				Leve	Expe	Expe		Sciel	Problem	Analysis	Modern	Society	Envii	Ethics	Individu	Com	Life I		Leac	Life I
CLO-1 :	Understand the concepts re organizations.	elating types of business, person	al risks, and significan	nce of risk manageme	ent function within business	3	80	75		Н	Н	Н	Н	L	М	L	M	М	Н	М	М	Н
CLO-2:		dge of the insurance products and				3	80	70		H	H	H	Н	L	М	L	M	МН	Н	М	М	Н
CLO-3:	Enhanced knowledge on be estate planning program.	pasic principles of insurance buying	ng, with an emphasis of	on how to develop a	strong insurance and financial	3	75	70		Н	Н	Н	Н	L	М	L	M	М	Н	М	М	Н
CLO-4	CLO-4 Understand the factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies and schemes.				3	80	75		Н	н	Н	Н	L	М	L	М	МН	Н	М	М	Н	
CLO-5	D-5 Get through the Examinations conducted by Insurance Regulatory Development Authority of India					3	80	70	- 74	Н	H	l H	Н	L	М	L	M	МН	Н	М	М	Н
CLO-6							80	75		Н	H	H	Н	L	М	L	M	МН	Н	М	М	Н
												_	_									

Dura	tion (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
3-1	SLO-2	Objectives of risk management	Characteristics of insurance	General Insurance Business	Objectives of rate making	Summary provisions of Insurance Act, 1938
	SLO-1	Risk management process	Principles of contract of insurance	underwriting concepts	Rate making in life insurance business	Insurance Regulatory and Development Authority (IRDA)
S-2	SLO-2	Identifying and evaluating potential losses	General Concepts of Insurance	standard conditions	Basic methods of rate making	Introduction
6.3	SLO-1	Selecting appropriate technique for treating loss exposure	Insurance and hedging	Warranties	Meaning of Premium	Purpose,
S-3	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
54	SLO-2	administering risk management program	Life Insurance Business	Marine insurance	Premium concepts	functions of IRDA
S-5		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

Dura	tion (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	12	
			contracts			
S-6	SLO-1	Risk Assessment	Life insurance products	Liability insurance	Office yearly premium	Exposure/Prudential norms
3-0	SLO-2	Analysis of Risk Assessment	Traditional and unit linked policies	Miscellaneous insurance	Premium tables	Summary provisions of related Acts
S-7	SLO-1	Evaluation of Risk Assessment	Individual policies	Engineering	Tabular premium	Consumer Protection Act
3-1	SLO-2	Risk Control	group policies	Aviation	Rebate	Transfer of Property Act
S-8	SLO-1	Risk Treatment	With profit policies	Re-insurance	Extra premium	Power, of IRDA
3-0	SLO-2	Risk Reduction	without profit policies	Underwriting	Rider premium	functions of IRDA
	SLO-1	Transfer of Risk	Types of life insurance policies	Claims settlement	Calculation of premium	Role of IRDA
S 9	SLO-2	Sharing of Risk	Term insurance	Claims settlement	Bonus	Essentials of General Contract under Indian Contract Act, 1872
0.40	SLO-1	Elimination of Risk	Whole life insurance	Insurance funds with respect to shareholders funds	Calculation of bonus	Essential Feature of Insurance Contracts
S-10	SLO-2	Retention of Risk	Variants of Whole life insurance	Insurance funds with respect to policy holders funds	Rate making in general insurance business	Salient Features of Insurance Act, 1938
C 44	SLO-1	Economics of insurance	Endowment insurance	costing of insurance products.	Principles	LIC Act, 1956
S-11	SLO-2	Managerial aspects of risk management	Variants of Endowment insurance	pricing of insurance products.	Basic methods of rate making	GIC Act,1972
C 12	SLO-1	importance of insurance	Annuities	The risk of dying early and living too long	Judgment rating	IRDA Act,1999& Consumer Protection Act(COPA),1986
S-12	SLO-2	Reinsurance- principles and methods of reinsurance	Policies for different people	different products offered by life insurers	Class and merit rating	Present State of Insurance Industry in India

Learning	1. George Rejda, Principles of Risk Management and Insurance, Pearson Education.	4. M. Y. Khan, Indian Financial System, Tata McGraw-Hill. 5. Bharti Pathak, Indian Financial System, Pearson Education.
Resources /	2. S. Balachandran, General Insurance, Insurance Institute of India.	5. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
Reference books	3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.	6. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.

	Bloom's			Continuo	us Learning Ass	essment (50%	weightage)			Final Exar	nination (50% weightage)
	Level of Thinking	CLA -	1 (10%)	CLA -	2 (10%)	CLA -	3 (20%)	CLA -	4 (10%)#		
	Level of Tilliking	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%	MARA	40%	4.7%	40%	1	40%	
	Analyze	40%		4076		40%	AP.T	40%		4070	_
Level 3	Evaluate	30%		30%		30%	A. T.	30%		30%	
	Create	30%		30%	-	30%	-	30%		30%	-
	Total	10	0 %	10	00 %	10	00 %	10	00 %		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
		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
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. Of Commerce, Loyola college, Chennai	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



								1								$\overline{}$		Т	Р	С
Course Co	ode PAF21G05J	Course Name	FRONT ACCOUNTING		Course	Cate	gory	G			Ge	eneric	Elec	tive			1	0	3	2
	•																			
Pre-re	equisite Courses	Nil	Co-requisite Courses			1	\il		Progressive Cour				urses	ses			Nil			
Course O	ffering Department		ACCOUNTING FINANCE					Data B	ook /	Code	s/Sta	ndard	S			\bot		N	Nil	
Course Lear	ning Rationale (CLR)	: The purpose of learning	a this course is to:)-Le	earnii	na				Pr	rogran	n Lea	rning	Outc	omes	(PLC	O)		
CLR-1: T	o make the students to	acquire the knowledge o	f computer software		1	2	3	1	2	3	4		6 7	7 8					13 14	1 15
CLR-2: T	o improvement in skill	of students to prepare ac	counting statements using accounting software.		-						Ę		j	E)						
		osting of all financial tran			Ē	(%)	(%)				Research		1	a B B	بح	ı l				
		on Inventory masters in E	RP		(Bloom)			g.	,	eu	ese		- 1	<u>a</u>	Nor	ı l	Finance			
	o get familiar with bud					ienc	me.	Knowledge	.02	ldc	٦, R	ge	ع و	SILS	E	ı l	in a	ng	U	g in
CLR-6: T	o get overall knowledg	e on mechanized account	ting		출	ofic	ä	Š	S/S	, je	Design,	S∩.	Culture	ð	Lea	<u>.</u>	∞ ⊏	aru	<u>:</u>	arı a
					of Thinking	ed Pr	ed At			& De	is, De	100 n	\ \ \ \ \ \		ual &	unicat	t Mgt.	ng Le	Skills	ng Le
			se, learners will be able to:	and the	Level	Expected Proficiency	Expected Attainment	Scientific	Problem Analysis	Design & Development	Analysis,	Modern Tool Usage	Society	Ethics	Individual & Team Work	Communication	Project Mgt. &	Life Long Learning	ICT Skills Leadership Skills	Life Long Learning
			unting statements using accounting software.		3	80	75 70	Н	Н	Н	H	Н	L N	/ L	М	М	Н	ΗΙ	M M	1 H
CLO-2 : S	Students learnt to post	all financial transactions ir	nancial transactions in digital mode					H		Н	Н	Н	L N	/ L	М	М	Н	l H	M M	1 H
		n Inventory masters in ER								Н	Н	Н	LN	/ L	М	М		H I	M M	
	amiliar with budget pre								Н	Н	Н	Н	LN	/ L	М	М		H I	M M	
		ccounts section in back of		2		70	Н	_	Н	Н	Н	LN	/ L	М	М		ΗΙ	M M		
CLO-6 S	Students got overall knowledge on mechanized accounting						75	Н	H	Н	Н	Н	L N	/ L	M	M	Н	ΗΙ	M M	1 H

Durati	on (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
3-1	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
3-2	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
3-3	SLO-2	Accounting Fundamentals	Budgets	Sales	Creation of Stock Item	Credit Note
	SLO-1	Guest Accounts	Ledger Creation	Credit	Creation of Godown	Journal Voucher (F7).
S 4	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
3-3	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
J-0	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
3-1	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

Duratio	n (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	Bills Receivable Statements.
S 9	SLO-1	Foreign Currency	Deletion of Groups and Ledgers	inventory control.	Advance-On Account Stock Category Report	Bills Payable Statements.
39	SLO-2	Transfer Of Guest Accounts	P2P procure to page	Masters	Changing the Financial Year in ERP	Inventory Report
S-10	SLO-1	Express Check Out	Printing	creation of Accounts Master	Introduction	Stock Summaries
3-10	SLO-2	Control Of Cash	Reports on Printer	Ledger	Business Transactions	Group Summaries
S-11	SLO-1	Control Credit	Inventory	cost	Source Document for Voucher	Order Books & Summary
3-11	SLO-2	Night Auditing	creation of Inventory Master	Group	Recording Transactions in ERP	Order status
S-12	SLO-1	Functions	Stock Item	Budgets	Accounting Vouchers	Sales Order Summary
3-12	SLO-2	Audit Procedures	Group and unit measurement	Voucher	Receipt Voucher	Purchase Order Summary

Learning	1. Aakash Business Tools: Spoken Tutorial Project IIT Bombay	
Resources /	Mastering Tally: Dinesh Maidasani, Firewal Media	
Reference books		

	Bloom's	Continuous	Learning Assess	ment (50% wei	ghtage)	NY 100	400 1	10 .00		Final Examination (5	0% weightage)		
	Level of Thinking	CLA - 1 (10	CLA - 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		%)#				
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	-		
	Understand			2 7 77)	1882 18	7.0	1 2 2	10年代。					
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	-		
	Analyze			N/A	A to some	E 8"	F . 1 73880	Section 1					
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	-		
	Create			Salary Control	1000		- Attribute						
	Total		100 %		100 %	1000	100 %		100 %		100 %		

Course Designers	Harry Date	
Expert from Industry	Experts from Academic	Internal Experts
IMIT I legican Raiaii Tomnany Secretary	Loyola college, Chennai	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. S. Amirtha Vasani, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Co	ode PAF	F21G06J	Course Name	E-COMMERCE	Cou	rse C	ategor	у	;	Generic Elective				L 1	T 0	I	3	C 2		
	equisite Cours		Nil Co-requisite Courses ACCOUNTING FINANCE				Nil													
Course Lear	e Learning Rationale (CLR): The purpose of learning this course is to: Learning Program Learning Outcomes (PLO)))	3 14	15								
CLR-2: T CLR-3: T CLR-4: T CLR-5: T CLR-6: T	o understand o acquire kno To have a ide o understand o get overall e	the basic co bwledge abo ea about e-pa EDI standa exposure in	oncepts and framework of e-c ut mercantile business model ayment system rds		evel of Thinking (Bloom)	d Proficiency (%)	52 Expected Attainment (%)	Scientific Knowledge	Problem Analysis	Design & Development	Analysis, Design, Research	Modern Tool Usage	rstainability		ual & Team Work	c i	gt. & Finance	Long Learning Skills	dership Skills	earning
	tudents idea a				3	80	75	H	H	H	Ĥ	H	L M	ı L	M	M	HF	H N	1 M	Н
			epts and framework of e-com t mercantile business model	merce	3		70 70		1 H	l H	H	H I	L M L M	I L	M	M	H	H M	1 M 1 M	H
CLO-4 (Complete idea	a about e-pa	nyment system	3	80	75	F	l H		Н	Н	L M	l L	M	M	H	H N	_	Н	
	amiliar with E		ls sure in e-commerce	3		70 75	ŀ	1 H	l H	H	H I	L M		M	M	H F	H M	1 M 1 M	Н	

Duratio	on (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-1	Meaning	Framework of E-Commerce	Introduction	Introduction	Introduction
S-1	SLO-2	Advantages & Limitations	Application Services Application Services	Mercantile Process Model	EDI Standards	New Age of Information
S-2	SLO-1	E-Business	,	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
	SLO-1	B2B - B2C - C2B - C2C - B2E	Firewalls & Network Security	Electronic Fund Transfer (EFT)	EDI and E-Commerce	Chain Letters
S 4	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
C E	SLO-1	E-Commerce Organization Applications	Secured HTTP	Digital Token	Security and Privacy issues if EDI	Virtual Reality & Consumer Experience
S-5	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

Duratio	on (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	Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement
S-7	SLO-1	Mobile Commerce	Encryption	Smart Cards.	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E- Advertisement
3-1	SLO-2	E-Trading	Decryption	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement
	SLO-1	E-Learning	Public Key	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E- Advertisement
S-8	SLO-2	EShopping.	Private Key	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement
	SLO-1	E-Learning	Digital Signatures	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement
S 9	SLO-2	E-Shopping.	Digital Certificates	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E- Advertisement
S-10	SLO-1	E-Learning	Digital Signatures	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E
To 12	SLO-2	E-Shopping.	Digital Signatures	E payment system	Security and Privacy issues if EDI	Applications of 5P's (Product, Price, Place, Promotion, People) E

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

	Diagrafia			Continuo	us Learning Ass	essment (50%		Final Examination (50% weightage)					
	Bloom's Level of Thinking	CLA -	- 1 (10%)	CLA – 2 (10%)		CLA - 3 (20%)		CLA – 4 (10%)#					
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
	Understand	13%	13%	10%	15%	15%	10%	10%	10%	30%	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
	Analyze	2070	20%	20%	2070	20%	20%	2070	2070	4070	-		
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%			
	Create	13%	10%	13%	13%	13%	13%	15%	10%	30%	-		
	Total	10	00 %	10	0 %	10	00 %	10	00 %		100 %		

Course Designers									
Expert from Industry	Experts from Academic	Internal Experts							
Mr.DesiganBalaji, 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	Course Code PAF21S02J Course Name ENTREPRENEURIAL DEVELOPMENT			Cou	ırse C	ategor	yS		SI	KILL E	NHAN	ICEM	ENT		L 1	T 0	P 3		C 2
Pre-requisi	te Courses	Nil	Co-requisite Courses			Nil				Progre	essive	Cours	es				Nil		$\overline{}$
Course Offerin	g Department		Accounting Finance	Data Book / Codes/Standards Nil															
Course Learning Ra	ationale (CLR):		s course is to:)-L	earni	ng									omes (
				_ 1	2	3	1	2	3	4	5 6	7	8	9	10 1	1 12	13	14	15
CLR-3: To gai CLR-4: To und CLR-5: To dev CLR-6: To mo	In knowledge on ent derstand the risk in relop entrepreneuria tivate students to be Outcomes (CLO):	trepreneurial opportunity entrepreneurship al skills. ecome an entrepreneur At the end of this course, lea	arners will be able to:	Level of Thinking (Bloom)	SExpected Proficiency (%)	54 Expected Attainment (%)	Scientific Knowledge	Problem /	- Design & Development	☐ Analysis, Design, Research	Modern Tool Usage		- Ethics	Individual & Team Work	Communication	Life Long Learning	ICT Skills	Leadership Skills	Life Long Learning
	R-2: To understand the concept of entrepreneurship R-3: To gain knowledge on entrepreneurial opportunity R-4: To understand the risk in entrepreneurship R-5: To develop entrepreneurial skills. R-6: To motivate students to become an entrepreneur Be Learning Outcomes (CLO): At the end of this course, learners will be able to: D-1: understand importance of entrepreneurship D-2: Familiar with the concept of entrepreneurship D-3: Sound knowledge on entrepreneurial opportunity D-4: Equipping the mitigation of risk in entrepreneurship D-5: Development of entrepreneurial skills.						H	Н	H	П	H L	. M	L L	M	MI	н н	IVI	IVI	
								H	Н	Н	П Ц	. M	L	M	M I	п I П	M	M	Н
									Н	Н	HL	. M	L	M	M	H H	M	M	Н
									Н	Н	H L	. M		М		Н	М	М	Н
CLO-6 Identifi	ed the potential ent	trepreneur		2	80	75	Н	Н	Н	Н	H L	. M	L	М	M	Н	М	М	Н

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-1	Meaning	Entrepreneurship Development Appraisal of		Licensing procedures	Incentives				
S-1	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				
3-2	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				
3-3	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				
54	SLO-2	Functions	Definition	Sources of market information	Consultancy organisations	Backward areas				
0.5		Role of Entrepreneurs in the economic development	Characteristics	Financial appraisal	Consultancy organisations	Industrial Estates				
S-5		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				
3-9-11	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				
3-12	SLO-2	Factors affecting entrepreneurial growth	Preparation of project report	Financial problems	Consultancy organisations	Role of financial institutions in the entrepreneurial growth				

Learning	1. P.N. Singh – Developing Entrepreneurship for Economic Growth
Resources /	2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
Reference books	3. Gupta & N. Srinivasan – Entrepreneurship Development

	Diagrafia	Continuous L	earning Asses	sment (50% w	reightage)	- 4-			A	Final Examin	nation (50% weightage)		
	Bloom's Level of Thinking	CLA -	1 (10%)	CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4 (10%)#					
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%			
l	Understand	1370	13%	13%	13%	1376	13%	13%	13%	30%	-		
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			
	Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	-		
_evel 3	Evaluate	150/	150/	15%	150/	150/	150/	150/	150/	200/			
	Create	15%	15%	15%	15%	15%	15%	15%	15%	30%	-		
	Total					100 %		10	00 %	100 %			

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

Course Code	PAF21P01L	Course Name	INTERNSHIP	Course Category	D	Project work/Internship in Industry/Higher technical education	L	T	Р	С
Course Code	PAFZIFUIL	Course Name	INTERNOTIF	Course Category		Project work/internship in madsuy/riigher technical education	0	0	0	2

Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil
Course Offering Department	ACCOUNTING FIN	IANCE	Data Book / Code	es/Standards	Nil

Course On	Enting Department Account into I intance Data Book / Codes/Stand	uarus	,												INII			
	rning Rationale (CLR): The purpose of learning this course is to:	/L	earni	ng			4		Prog	gram	Learr	ning (Outc		(PLO			
CLR-1:	To earn to apply the Technical knowledge in real industrial situations.	1	2	3		1	2	3 4	4 5	6 6	7	8	9	10	11 1	2 13	3 14	15
CLR-2:	To Familiarize with various materials, processes, products and their applications along with relevant aspects of quality control.	1	•	Α, Ι				k.			-							
CLR-3:	To promote academic, professional and/or personal development	om)	(%	(%					គ្		I≣							
CLR-4:	LR-4: To expose the students to future employers. To understand the social economic and administrative considerations that influence the working environment of industrial					ge		Ħ	sea				Work		e G			
CLR-5:	R-4: To exposé the students to future employers. To understand the social, economic and administrative considerations that influence the working environment of industrial organization		ciency	inment	Ž.	Knowledge	Sis	elopme	sign, Ke	- Coage	Sustainability		eam W	_	Financ	בו בו	Skills	ning
CLR-6:	To understand the psychology of the workers and their habits, attitudes and approach to problem solving	Jinki	ī	Attai		조	न्त्र	§ .	esic	Out Usage	1 8 E		—	Ę		g	Š	ear
		of Th	ᄝ	cted A		eering	٦,	<u>م</u>		_ <	s Ĕ	S	Individual &	munica	ct Mgt	Skills I	ership	ong L
Course Lea	rse Learning Outcomes (CLO): At the end of this course, learners will be able to:		Expe	Expe	H	Engir	Proble	Desig	Analysis	Society	Envir	Ethics	Indivi	Com	Proje	_ .	- გ	Life L
CLO-1:	An opportunity to get hired by the Industry/ organization.	3	80	75		Н	Н	H 1	H	l L	M	L	M	М	H	l M	M	Н
CLO-2:	Practical experience in an organizational setting.	3	80	70	- 1	Н	H	H I	H	l L	M	L	M	M	H	l M	M	Н
CLO-3:	On-floor experience provides much more professional experience which is often worth more than classroom teaching.	3	75	70	1	H	Н	H	H	l L	М	L	M	M	Н	l M	M	Н
CLO-4:	Opportunity to practice communication and teamwork skills.	3	80	75		Н	Н	H	H F	l L	М	L	М	М	H F	l M	M	Н
CLO-5:			80	70	L	Н	Н	H	H H	l L	М	L	М	М	H F	l M	M	Н
CLO-6:	opportunity to meet new peopl <mark>e and learn</mark> networking skills	2	80	75	-	Н	Н	H	H	l L	М	L	М	М	Н	l M	M	Н

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 Repor
 Seminar presentation will enable sharing knowledge & experience amongst students & teachers and build communication skills and confidence in students

		Continuous Learning Assessment (100% weightage)									
Level	Bloom's Level of Thinking	CLA-1 (20%)	CLA-2 (20%)	CLA-3 (30%)	CLA-4 (30%) ##						
		Theory	Theory	Theory	Theory						
Δ\/Δ ´	Remember	10%	10%	30%	15%						
	Understand	10%	10%	30%	15%						
evel 2	Apply	50%	50%	40%	50%						
evei Z	Analyze	50%	50%	40%	50%						
evel 3	Evaluate	40%	40%	30%	35%						
evers	Create	40%	40%	30%	35%						
	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
(A)	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, SRM IST,Ramapuram
Mr.Desigan Balaji, Company Secretary	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

LEARN · LEAP · LEAD

Course Code	PAF21P02L	Course Name	MOOC	Course Category	В	Project work/Internable in Industry/Higher technical education	L	T	Р	С
Course Code	PAFZIFUZL	Course Name	MOOC	Course Category	г	. Project work/Internship in Industry/Higher technical education	0	0	0	2

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

3 75 70 3 80 75 3 80 70

2 80 75

Course Lea	arning Rationale (CLR): The purpose of learning this course is to:	L	arni	ng
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
CLR-2:	To Aimed at unlimited participation and open access via the Web		1	
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	(Bloom)	(%)	ent (%)
CLR-5:	Learning in unfamiliar medium, subject, or cultural context—to get the most out of the course		le.	E E
CLR-6:	Platform present challenges to setting appropriate learning goals and objectives quite different from those encountered in a traditional classroom.	of Thinking	Proficiency	Attainment
		of Jo	ted	pected
Course Lea	arning Outcomes (CLO): At the end of this course, learners will be able to:	Level	Expected	Expec
CLO-1:	Enhanced knowledge in interested course	3	80	75
CLO-2:	Interactions with expert	3	80	70
CLO-3:	Learning in different platform	3	75	70
		-		

			Р	rogr	am L	.earn	ing	Outc	ome	s (PI	_O)	ı	ı	
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
Н	Н	Η	Н	Н	L	M	L	M	M	Н	Н	M	M	Н
Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
Η	Η	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
Н	Ι	Н	Ι	Н	L	М	L	M	М	Н	Н	М	М	Н
Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
Н	Η	Н	I	Н	L	М	L	M	М	Н	Н	М	М	Н

Evaluation

CLO-4: Cultural diversity
CLO-5: Social interaction

CLO-6: Enriched knowledge through online course

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

		PLEDADAT :	Continuous Learning Assessment (100% weightage)									
Level	Bloom's Level of Thinking	CLA-1 (20%)	CLA-2 (20%)	CLA-3 (30%)	CLA-4 (30%) ##							
		Theory	Theory	Theory	Theory							
Level 1	Remember	10%	10%	30%	15%							
Level I	Understand	10 /6	10 /0	30 %	1376							
Level 2	Apply	50%	50%	40%	50%							
Level Z	Analyze	30 /6	30 %	40 /0	30 /6							
aval 3	Evaluate	400/	40%	30%	35%							
evel 3	Create	40%	40%	30%	35%							
	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
	2. Dr. A. Jayapal Head-Dept. of Commerce , FSH, <mark>SRM IST,Ramap</mark> uram
Mr.Desigan Balaji, Company Secretary	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 C	ode P	CD21AE3T	Course Name	Employability Skills	Course Categor	ry	Α				Ability	/ Enh	ance	ment	t Cour	se			1	T 0	P 0	1
Pre-requisi Course Off			Nil Career Develop	Co-requisite Courses ment Centre	Nil		t.		P	rog	ressiv	e Co	ırses	3					N N			
				arning this course is to:			rning	_			2 3		rogr 5	am L	earnin				PLO) 1 12	42	144	1:
CLR-1: CLR-2:			pach to acquire new ip between word <mark>s</mark>	w vocabulary		7	_	3			2 3	4	J	0	1 (0 ;	, 10	U	1 12	13	14	_1
CLR-3:		problems	ip between words			E	9	0									ą	y				
CLR-4:	,		kills to solve proble	ms	The Mary	(Bloom)	6)	t (%	2	200		D			_		5 4	<u></u>				
CLR-5:				ussion and personal interview		9	enc	neu) d	2		ie			iE)	g i	<u>ء</u> ا <u>چ</u>	<u> </u>	g	•	(0	- 7
CLR-6:	Equippii	na students with	necessary employa	ability skills	2.18.7	·Ř.	. <u>Ş</u>	alu	٥	2 .	g is	aso	S		SSO	Ininking	3 [5	Ĭ.		§	-7
						of Thinking	Expected Proficiency (%)	Expected Attainment (%)	appelwork vacailaisei	- H	Critical I hinking Problem Solving	Analytical Reasoning	Research Skills	Team Work	Scientific Reasoning	ctive In	Self-Directed Learning Multicultural Competence	ultulal di	or onits	Skills	Leadership Skills	-
				course, learners will be able to:	Same of the same			Expe	Dierir	100				Team								
CLO-1:			neanin <mark>gs of wo</mark> rds		100			75	Н		H H	Н	Н	Н		1 H				Н	Н	
CLO-2:			nship <mark>between</mark> wo	rds	Control William I also		80 7	70	H		Н		Τ	Н			1 Н			Н	Н	
CLO-3:		solve problems					75 7	70	H		H H		Н	Н	H I					Н	Н	
CLO-4:			orobl <mark>em solvin</mark> g ski					75	Н		Н	Н	Н	Н	H I	1 h	1 H	l N		Н	Н	
CLO-5:				gh interviews & group discussions			80 7	0	Н		H H		Н	Н		1 H	1 H					
CLO-6:	Acquire	necessary skills t	or su <mark>ccessful c</mark> aree	er	The state of the s	2	80 7	15	Н		H H	Н	Н	Н	H	H H	Н	l N	1 H	Н	Н	
Duration	(hour)		3	3	3				-		3								3			
	SLO-1	Time & work		Time, speed, distance	Permutation and combination	P	robab	oility	7						Geon	netrv	and I	Mens	uratio	n		_
S-1	SLO-2	Solving probler	ns	Solving problems	Solving problems				blems	J					Solvii				, ai atio	••		_
	SLO-1	Perspective on		Critical Reasoning	Synonyms		ntony			7					Word							_
S-2	SLO-2	Perspective on		Critical Reasoning	Synonyms		ntony								Word							
0.0	SLO-1	Resume prepar		Group Discussion	Mock GD				echnic	ues					Mock							
S-3	SLO-2	Resume prepar	ation	Group Discussion	Mock GD	lr	ntervie	ew T	echnic	ues					Mock		-					
Learning Resources	5. 6.		ptitude by Dinesh I	Khattar m Campus to Corporate, India, PEARSON Pub	7. Verba			ge –	Ten E	asy	Steps	to a F	ower	ful Vo	ocabul	ary –	Char	rles F	Harring	gton I	Elster	<u> </u>

	Bloom's			Conti		Final Examination (50% weightage)					
		CLA – 1	I (10%)	CLA – 2	2 (10%)	CLA -	- 3 (20%)	CLA –	4 (10%)#	Filiai Examination	(30 % weightage)
	Level of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
evel 1	Remember	30 %		30 %		30 %	11/11	30 %	-	30 %	-
everi	Understand	30 %		30 %	M D	30 %	44	30 %		30 %	
evel 2	Apply	40 %	-	40 %	V	40 %	-	40 %		40 %	-
evel 2	Analyze	40 /0		40 /6		40 /0		40 /		40 /0	
evel 3	Evaluate	30 %		30 %		30 %	-	30 %		30 %	-
evel 3	Create	30 %	7 /	30 %		30 %	The second	30 %	2	JU 70	
	Total	100	1 %	100	0 %	1	00 %	10	0 %	100	%

Course Designers		
Experts from Industry	Internal Experts	Market .
1.Mr. Ajay Zenne, Career Launcher, ajay.z@careerlauncher.com	1. Dr.P.Madhusoodhanan, SRMIST	2. Dr. A Clement, SRMIST
	3. Dr.M.Snehalatha, SRMIST	4. Dr. Jayapragash J, SRMIST
2.Mr.Pratap lyer, Study Abroad Mentors, Mumbai, pratap.iyer30@gmail.com	5. Mr. Harinarayana Rao, SRMIST	6. Mr. P Priyanand, SRMIST
, 1977.	7. Mrs. Kavitha Srisarann, SRMIST	

SEMESTER - IV

Cour	se Code	PAF21401J	Course Name	FINANCIAL AND COST A	AUDIT	Cours	e Cate	egory		С			Prof	essio	nal Co	ore Co	ourse		-	L 2		P C 3 3
D.	e-requisite	Caurana	Nil	Co-requisite Course	LINGA			Nil	-				D.		2011/2	Cours					Nil	
	•	Department	IVII	ACCOUNTING FINANCE	S			VII		Data E	ook	/ Con				Cours	ses				Nil	
Cours	e Onering	Department		ACCOUNTING FINANCE			-	٠.		Dala E	OUK	7 000	6 5/3	lanua	ius						INII	
			The purpose of learning this	course is to:			Learning				Progr	gram Learning Outcomes (PL										
		about the importa			al a Mu.		1	2	3		1	2 3	4	5	6	7	8 9	10	11	12 1	3 14	15
			d in accoun <mark>ting record</mark> s							٨.			ء			₹						
CLR-3:			f the finan <mark>cial statem</mark> ents		1 2 1/4		_ [E		(%)		ω		. Sarc	5		api	بج					
CLR-4:			is/her powers and duties		And the second		evel of Thinking (Bloom)	Expected Proficiency (%)	Expected Attainment (%)		Engineering Knowledge	Problem Analysis	Analysis: Design: Research	3		Environment & Sustainability	Ethics Individual & Team Work		Project Mgt. & Finance			
CLR-5:		the techniques of ve	erification and valuation		35 - 37 - 37 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -		- 1		ll e	4	ŏ.	Si	R R	Modern Tool Usage	உ	Sus	, E	_	ina	Life Long Learning	<u>v</u>	Life Long Learning
CLK-0.	10 lealii	the techniques of	Vouciling				그 년	و ا	Itain		된.	alys	Sign		alfr	ب مح	Ĕ	tion	∞	arı	SK:	earr
				1 2 / 1 m	Was Martin	100	i c	و م	d A		E.	Problem Analysis		100	Society & Culture	Jel	<u>~</u>	Communication	Mgt.	g Le	Leadership Skills	g Le
		(21.2)			The Second		Č	5 5	cte		lee .	e e	VSIS	e Lie	ety	<u>5</u>	s j	m	듗	9 5	okilis	
Course Le	arning Ou	tcomes (CLO): /	At th <mark>e end of t</mark> his course, lear	ners will be able to:	建设,在设置工作	160	9/0	N X	- S		ing :	go i	la la	Nod) OCi		Ethics)om	roje	힐		<u>i</u> e
CLO-1:	Understo	ood the importance	e of auditing	1 5 5 7 7 1 (10 Rt) 4 7		85-950	3			1 5	H	H	H	H		М	L M		_		и M	
		ge on techniques			. 47 . 17.34	0.75	3					H F			L	М	L M			H N		
CLO-3:			nan <mark>cial trans</mark> actions	E 11 N / 22 1 1 10	to be the trade		3		70		ΗΙ	H F			L	М	L M	М	Н	H N	ИМ	Н
CLO-4:		in find the errors a		127,500	4		3					H F			L	M	L M				ИΝ	
		Powers and dutie	es of <mark>Auditors</mark>				3		70			H F			L	M	L M				ИМ	
CLO-6:	Expertise	e in vouching			A No. A		2	2 80	75	-	H	H F	Н	Н	L	M	L M	M	Н	H	ИМ	Н
Duratio	n (hour)		15	15	15		15		7		7				15							
	SLO-1	Definition of Audit		Vouching of cash transactions	Depreciation - Meaning		Appoii	ntme	nt Audi	itor	7				Inves	stigatio	on					
S-1	SLO-2	Difference between	en Auditi <mark>ng and Ac</mark> countancy	Vouching of cash transactions	Depreciation - Definition		Appoi	ntme	nt of Fi	irst Au	ditor			T	Inves	stigatio	on					
S-2	SLO-1		en Auditing and Accountancy	Trading transactions	Depreciation - Causes		Filing	of ca	sual va	acancy					Distir	nction	betwe	en inv	estiga	tion a	nd Au	diting
3-2	SLO-2	Difference between	en Auditing a <mark>nd Accou</mark> ntancy	Trading transactions	Depreciation - Causes		Ceilin	g on r	numbei	r of au	dits		7		Distir	nction	betwe	en inv	estiga	tion a	nd Au	diting
S-3	SLO-1	Difference between	en Auditing an <mark>d Accounta</mark> ncy	Audit of various ledger	Depreciation - Causes	7 77	Appoi	ntme	nt of Au	uditor	of Go	ovt. co	mpar	ıy	Obje	ctives	of inve	estigat	tions			
3-3	SLO-2	Scope of Auditing		Audit of various ledger	Depreciation – Causes	1.14	Audito	ors Re	emuner	ration					Obje	ctives	of inve	estigat	tions			
S-4	SLO-1	Scope of Auditing		Audit of Outstanding liabilities	Depreciation - Methods		Audito	ors Re	emuner	ration		ri I			Class	ses of	Invest	tigatior	n			
3-4	SLO-2	Objectives of Aud	liting	Audit of Outstanding liabilities	Depreciation - Methods		Remo	val of	Audito	ors					Class	ses of	Invest	tigatior	n			
S-5	SLO-1	Objectives of Aud	iting		Depreciation - Methods		Remo	val of	Audito	ors					Liobi	lition o	of an A	uditor				
	SLO-2	Objectives of Aud	illing	Audit of Assets						-					Liabi	iilles c	n an A	uuiloi				
S-6	SLO-1	Objectives of Aud	liting	Scrutinizing of expense Accounts	Depreciation - Methods		Qualif	icatio	ns of A	\uditor	s				Lega	l posit	ion					
3-0	SLO-2	Nature of Auditing	Scrutinizing of expense Accounts	Reserves – Meaning		Qualifications of Auditors Lie				Liabilities under companies Act												
C 7	SLO-1	Internal check - N	Meaning	Income Accounts	Reserves - Definitions		Disqua	alifica	itions o	of Audi	tors				Liabi	lities u	ınder o	compa	nies A	ct		
S-7	SLO-2	nature and scope	of internal check,	Income Accounts	Types of Reserves		Disqua	alifica	tions o	of Audi	tors				Civil	Liabili	ty					

S-8	SLO-1	nature and scope of internal check,	Asset accounts	Types of Reserves	Powers and Duties of Auditors	Civil Liability
3-0	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
3-9	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
3-10	SLO-2	40	_113	Provisions – Delinitions	Addit of Dividends and Debentures.	Liability of Horiorary Additor
S-11	SLO-1	Audit Note Book	Capital and Revenue Expenditures	Types of Provisions	Audit of Branch office Accounts	Liability of Joint Auditor
3-11	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 -	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
15	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.

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

	Disamia				Final Examination (50%						
	Bloom's evel of Thinking	CLA -	CLA – 1 (10%)		CLA – 2 (10%)		- 3 (20%)	CLA -	4 (10%)#	weigh	ntage)
Le	everor minking	Theory Practice		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Understand	13%	13%	13%	15%	13%	13%	15%	13%	30%	-
Level 2	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%	
	Analyze	20 /0	20 /0	20 /0	2076	20 /0	20 /0	20 /6	20 /0	40 /0	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Create	13/0	1370	15/0	13/6	13 /0	13/0	13/0	13 /0	30 /6	-
	Total	-10	00 %	10	00 %	10	00 %	1	<mark>00 %</mark>	100) %

Course Designers		AF · LEAU
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	 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 Mr. A.P. Sebastian, Assistant Professor, Dept. of CS & AF FSH, SRM IST, Kattankulathur

Course Code	PAF21402J	Course Name	BUSINESS RESEARCH METHODS		Course Category	_	Professional Core Course	L	Т	Р	С
Course Code	PAFZ14UZJ	Course Mairie			Course Category		Professional Core Course	2	0	3	3
Pre-requis	ite Courses	Nil	Co-requisite Courses	Co-requisite Courses Nil					N	il	
Course Offering Department ACCOUNTING FINANCE					Data Book / Codes/Standards						

Course Learning Rationale (CLR): The purpose of learning this course is to:	L	earn	ing					Pr	rogra	am Lea	ırninç	J Out
CLR-1: To learn the importance of Research	1	2	3		1	2	3	4	5	6 7	7 8	9
CLR-2: To Identify the problems in the research		1						_		, 4	IIITY	
CLR-3: To study about the components of Research	Ê	· (%	(%					arc ar	1	₽	nab	
CLR-4: To know about the methods of data collections	Bloom)	(6)	\sim		ge		ent	Se	1	}	<u> </u>	Work
CLR-5: To know about the different test in research	\sim		ent	->-	owledge) E	A.	ge	_ 1	Sustall	
CLR-6: To gain knowledge in research area	ing	, <u>.</u>	inm	_	Kno	alysis	evelopment	gn,	Jsag	Culture		eam
	Thinki		d Attai	6	ering k	Anal ا	& Dev	s, Des	Tool	∞ 8	ment	al & T
Course Learning Outcomes (CLO): At the end of this course, learners will be able to	Level of		Expecte	1	Engineering	Problem	Design	Analysis	Modern	Society	nviron thics	Individual
CLO-1: The importance of Research	3	80	75	Ī	Н	Н	Н	Н	Н	LN	ΛL	М
CLO-2: The problems in the research	3	80	70		Н	Н	Н	Н	Н	LN	ΛL	. M
CLO-3: The components of Research	3	75	70		Н	Н	Н	Н	Н	LN	ΛL	. M
CLO-4: The methods of data collections	3	80	75		Н	Н	Н	Н	Н	LN	ΛL	. M
CLO-5: The different test in research	3	80	70		Н	Н	Н	Н	Н	LN	ΛL	. M

CLO-6: Gain knowledge in research area

Ī				Р	rogr	am L	.earn	ing	Outc	ome	s (Pl	- 0)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Problem Analysis	Design & Development	Analysis, Design, Research		Society & Culture	Environment & Sustainability	Ethics	Individual & Team Work	Communication	Project Mgt. & Finance	Life Long Learning	ICT Skills	Leadership Skills	≖ Life Long Learning
	Н	Н	Н	Н	Н	L	M	L	М	М	Н	Н	M	М	Н
	Н	I	I	Н	Н	L	M	L	M	M	Н	Н	М	М	Н
ĺ	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
ĺ	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
ĺ	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н
	Н	Н	Н	Н	Н	L	М	L	М	М	Н	Н	М	М	Н

Durati	on (hour)	15	15	15	15	15
S-1	SLO-1	Research - Introduction	Research Design - Introduction	Sampling – Introduction	Methods of Data Collection - Introduction	Categorical variables
3-1	SLO-2	Meaning of Research	Research Design Meaning	Sampling – Meaning and Definition	Methods of Data Collection	continuous variables
	SLO-1	, Definition of Research	Components Of Research Design	Principles of Sampling	Primary Data Collection of Primary Data	Correlation Pearson product moment correlation
S-2	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
3-3	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 SLO-2	Ethics In Business Research	Chapterisation of the study	Limitations Of Sampling	Methods Of Collecting Primary Data Questionnaires	Independent Chi-square Test Mann-Whitney test
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
3-1	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
	SL0-1	Methods Of Research	Hypothesis – Meaning	Simple Random Sampling	Analysis and Research Reports Analysis of Data Interpretation of Collected Data	Kruskal-Wallis test
S-8	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
0.0	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
S-9	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
	SLO-1	-	(A)	Die o Brand W. Barrel	Bibliography and Annexure Mechanism of writing	Factor Analysis Cluster Analysis.
S-10	SLO-2	Importance In Research Process	Role Of Hypothesis -Objectives	Area Sampling - Multistage Sampling	a research report Final copy of the Report APA styles MLA styles	
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
3-12	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
0.40	SLO-1	Features Of A Good Research Design	Alternative Hypothesis	Collection of Samples from the population	Preparing codebook.	For secondary data analysis
S-13	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
0.44	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
S-14	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 SLO-2	Making the title of the Project	Type II Error.	Sampling Techniques used	screening and cleaning data Manipulation of data	Errors –problems

	TEXT BOOK:
Learning	C.R. Kothari(2013): Research Methodology Methods and Techniques, 2/e, VishwaPrakashan (all the 5 units)
Resources	Bendat and Piersol(2001), Random data: Analysis and Measurement Procedures, Wiley Interscience.

REFERENCE

- Richard I Levin amp; David S.Rubin(2005), "Statistics for Management", 7/e. Pearso n Education,.
 Donald R. Cooper, Pamela S. Schindler(2006.), "Business Research Methods", 8/e, Tata McGraw-Hill Co. Ltd.,
 Statistical Methods for Research: A Step by Step Approach Using IBM SPSS
 K. Kalyanaraman; Hareesh N. Ramanathan; P.N. Harikumark. Kalyanaraman; Harees
 SPSS in Simple Steps Kiran Pandya (Author), SmrutiBulsari (Author), Sanjay Sinha

	Bloom's			Continuous	Learning Assessi	ment (50% weigh	ntage)			Final Exami	nation (50%
		CLA - 1 (1	0%)	CLA -	CLA – 2 (10%)		- 3 (20%)	CLA -	4 (10%)#	weigh	itage)
L	evel of Thinking	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Understand	13%	13%	13%	13%	13%	13%	15%	13%	30%	-
Level 2	Apply	20%	20%	200/	200/	20%	200/	20%	20%	40%	
	Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	-
Level 3	Evaluate	15%	15%	15%	15%	15%	15%	15%	15%	30%	
	Create	13%	10%	10%	10%	13%	13%	13%	13%	30%	-
	Total	100 %		10	00 %	10	00 %	1	00 %	100) %

Course Designers			
Expert from Industry	Experts from Academic	17.7	Internal Experts
		1.	Dr. K. Selvasundaram, Head-Dept. Of CS & AF, FSH, SRM IST, Kattankulathur
	A set of the state of	2.	Dr. A. Jayapal Head-Dept. of Commerce, FSH, SRM IST, Ramapuram
Mr.Desigan Balaji, Company Secretary	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	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	D	Project Work (P)	L	T	Р	С
Course Code	PAFZIFUSL	Course Name	PROJECT WORK	Course Category	Г	. Project Work (P)	0	0	20	10

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

Course Offering Department	ACCOUNTING FINANCE		Data Book / Codes/Stan	dards											N	lil		
Course Learning Rationale (CLR):	The purpose of learning this course is to:			Lea	arning					Progra	am Lea	rning	Outc	omes	(PLC	O)		
CLR-1: To give idea about research				1	2	3	1	2		5	6 7	7 8	9	10			3 14	15
CLR-2: To identify the research	problem	0 1	Aug.						O.		4							
CLR-3: To review of literature				=	-	_	Φ		<u> </u>		gb							
CLR-4: To give idea about data	collection		10.113	l o	_	%	g	pts	Scipiii es	, <u>_</u>	<u>×</u>	Data		<u>s</u>	S			
CLR-5: To give knowledge on s	tatistical to <mark>ols</mark>	N. S.		(Bloom)	ncy.	ent	N N	2 2	2 8	atio	Knowledge		တ	Skills	Skills			50
CLR-6: To learn the project prep	paration		2/6/20 17	ng	icie.	Attaınm	Knowledge	8	al Knowledge	aliz	9 <u>2</u>	Interpret	Skills	ving		တ	Skills	arning
Course Learning Outcomes (CLO):	: At the end of this course, learners will be ab	ble to:		Level of Thinking	pected	Expected At	Fundamental	icatio	Procedural P	in Spe	Ability to Utilize	g g		Problem Sol	mmunic	- ਲ	Leadership	e Long Le
CLO-1: Gained knowledge abou	ıt rese <mark>arch proje</mark> ct	The State of the State of	TOWN AND DE	3	80 7		Н	H	H	Н	L N	/ L	М	М	Н	H N	Л M	Н
CLO-2: Increased knowledge o	n res <mark>earch pro</mark> blem		一、 有点 特別企業	3	80 7	' 0	Ή	H	H	Н	L N	/ L	М	М	Н	H N	Л M	Н
CLO-3: Improved practice in re-	view o <mark>f literatur</mark> e		The State of the	3	75 7	' 0	Н	H	H	Н	L N	/ L	М	М	Н	H N	ΛМ	Н
CLO-4: Well versed in data coll	ection	NOTE OF THE PARTY	March Contract of	3	80 7	' 5	Н	Н	Н	Н	LN	/ L	M	М	Н	H N	И	Н
CLO-5: Gained knowledge on s		The state of the s	The state of the s	3	80 7	0	Н	Н	Н	Н	LN	/ L	M	М	Н	H N	ΛМ	Н
CLO-6: Proficiency in project pr	reparation	ST WILL		3	80 7	' 5	Н	H	Н	Н	L N	/ L	M	M	Н	Н	ΛМ	Н

Duration (hour)		12						
S-1 To S- 5	SLO-1	Topic selection& Review of literature						
	SLO-2	Topic selectiona keview of illerature						
S-6 To S- 10	SLO-1	Research design						
3-0 10 3- 10	SLO-2	i Research design						
S-11 To S- 15	SLO-1	Data Collection and analysis						
	SLO-2	Data Collection and analysis						
S-16 To S -20	SLO-1	LEAD!						
	SLO-2	Interpretation and conclusion						
	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 3.
- 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)

- Subheading shall be typed in the Font style (Font: Arial / Font Size: 14 for headings) The report should be professionally prepared.
- The candidate should submit periodical report of the project to the supervisor. 7.
- Two reviews will be conducted before the Viva Voce
- 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 The group project report can be submitted by the students and a maximum of 3 students in one group
- 10.

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

earning Assessment	Continuous Learnin (50% weig	—		Final Evaluation (50% weightage)		
Project Work / Internship	Review – 1	Review – 2	Review - 3	Project Report	, , , , ,	
	10%	10 %	30%	30 %	20 %	

Bloom's Level of Thinking		Continuous Learning Assessment (50% weightage)							Final Examination (50%		
		CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA - 4 (10%)#		weightage)	
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
Level 1	Remember		200/	12.21 177	200/	a dela	200/		200/	_	200/
	Understand	-	30%	1 1 1 1 mm	30%		30%		30%	-	30%
Level 2	Apply		40%	4 (4)	40%	C - 1 X - 1 X	40%		40%		40%
	Analyze		40%	N. S. S. S.	40%	ALL AND ASSESSMENT OF THE PARTY	40%		40%	-	40%
Level 3	Evaluate		30%	31.17	30%		30%	4	30%		30%
	Create	and a second	30% -	-	30%	-	30%		30%	-	30%
Total		100 %		10	00 %	10	0 %	1	00 %	100) %

Course Designers	
External Experts from Academic and Industry	Internal Experts
	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
Mr.Desigan Balaji, Company Secretary	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