

**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)**  
**Nationally Accredited with 'A' Grade by NAAC**  
**ISO 9001:2015 Certified**  
**TIRUCHIRAPPALLI**

**PG & RESEARCH DEPARTMENT OF COMMERCE**



**LEARNING OUTCOMES BASED CURRICULUM**  
**FRAMEWORK**  
**(CBCS - LOCF)**

**M.Com.**  
**2026 -2027 and Onwards**

**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)  
PG & RESEARCH DEPARTMENT OF COMMERCE**

**VISION**

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

**MISSION**

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

## PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
<b>PEO1</b>	<b>LEARNING ENVIRONMENT</b> To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
<b>PEO2</b>	<b>ACADEMIC EXCELLENCE</b> To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
<b>PEO3</b>	<b>EMPLOYABILITY</b> To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
<b>PEO4</b>	<b>PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY</b> To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
<b>PEO5</b>	<b>GREEN SUSTAINABILITY</b> To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

**PROGRAMME OUTCOMES FOR M.COM. PROGRAMME**

<b>PO NO.</b>	<b>On completion of M.Com. Programme, the students will be able to</b>
<b>PO 1</b>	<b>GENERIC AND DOMAIN KNOWLEDGE</b> Articulate, illustrate, analyse, synthesis and apply the knowledge of principles and frameworks of commerce and allied domains to the solutions of different business scenario.
<b>PO 2</b>	<b>CRITICAL THINKING AND PROBLEM SOLVING</b> Conduct investigation of multi-dimensional business problems using research based knowledge and provide innovative solutions frameworks to real world complex problems.
<b>PO 3</b>	<b>ENTREPRENEURSHIP AND EMPLOYMENT SKILLS</b> Identify entrepreneurial opportunities to create and manage startups as well as professionalizing and growing family businesses.
<b>PO 4</b>	<b>LEADERSHIP AND TEAM WORK</b> Collaborate in an organizational context and across organizational boundaries and lead themselves in the achievement of organizational goals and optimize outcomes for all stakeholders.
<b>PO 5</b>	<b>SOCIAL RESPONSIVENESS AND ETHICS</b> Exhibit a broad appreciation of the ethical and value sustaining of managerial choices in political, cross-cultural, globalized, digitized and socio-economic environment.

**PROGRAMME SPECIFIC OUTCOMES FOR M.COM.**

<b>PSO NO</b>	<b>Programme Specific Outcomes Students of M.Com. will be able to</b>	<b>POs Addressed</b>
<b>PSO 1</b>	Gain an in-depth understanding of core and functional management concepts, business environment and domain specific knowledge.	<b>PO1</b>
<b>PSO 2</b>	Develop skills for analyzing of the business data, application of relevant analysis and problem solving in other functional areas such as marketing, finance, business strategy, human resources and information technology.	<b>PO1 PO2</b>
<b>PSO 3</b>	Inculcate entrepreneurship and managerial skills to establish and manage the business efficiently.	<b>PO3</b>
<b>PSO 4</b>	Ability to apply knowledge, skills and right attitude necessary to provide effective leadership in a global environment and to develop proactive thinking so as to perform efficiency in the dynamic socio-economic and business eco-system.	<b>PO4 PO5</b>
<b>PSO 5</b>	Develop competent professionals with strong ethical values, capable of a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.	<b>PO5</b>



**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18  
PG & RESEARCH DEPARTMENT OF COMMERCE**

**M.Com. – PROGRAMME STRUCTURE**

**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)  
(For the candidates admitted from the academic year 2026 – 2027 onwards)  
Semester I**

Semester	Course	Course Title	Course Code	Inst.Hrs./ week	Credits	Exam			Total
						Hrs.	Marks		
							Int	Ext	
I	Core Course–I(CC-I)	Business Finance	26PCO1CC1	6	5	3	30	70	100
	Core Course–II(CC-II)	Digital Marketing	26PCO1CC2	6	5	3	30	70	100
	Core Course–III (CC-III)	Banking and Insurance	26PCO1CC3	6	5	3	30	70	100
	Discipline Centric Elective Course-I (DSE-I)	A. Strategic Human Resource Management	26PCO1DCE1A	5	3	3	30	70	100
		B. Labour Laws	26PCO1DCE1B						
		C. Financial Reporting and Analysis	26PCO1DCE1C						
	Generic Elective Course-I (GEC-I)	A. Security Analysis and Portfolio Management	26PCO1GE1A	4	2	3	30	70	100
		B. Audit and Due Diligence	26PCO1GE1B						
	Non-Major Elective Course-I (NMEC-I)	Accounting Package (P)	26PCO1NMEP1	3	2	3	40	60	100
	<b>Total</b>				<b>30</b>	<b>22</b>			

Semester I	Internal Marks: 30	External Marks: 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/Week	CREDITS
26PCO1CC1	BUSINESS FINANCE	CORE	6	5

### Course Objective

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals and to appraise capital budgeting techniques for MNCs
- To evaluate leasing as a source of finance and determine the sources of startup financing.
- To apply suitable techniques for making financial decisions in Business

S.No	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/ Gender sensitization/Environment and Sustainability/Human values/ Indian Knowledge System	Environmental and Sustainability
3.	Course relevant to Local/Regional/National/Global needs	Global needs
4.	Course focus on Sustainable Development Goals	SDG 8,9,12

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Explain and develop an integrated understanding of financial decision-making in business	K2, K3
CO2	Apply and list appropriate financial tools and techniques to ensure liquidity, Profitability and efficient utilization of funds	K3, K4
CO3	Build practical capability to plan control and optimize financial resources	K3, K6
CO4	Analyze, deduct and manage financial risks and operational uncertainties	K4, K5
CO5	Evaluate and elaborate financing and investment alternatives for business and start-up enterprises	K5, K6

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	2	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no Correlation

## Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	<p><b>Introduction to Business Finance and Time value of money and Cost of Capital</b>            Business Finance – Meaning, Objectives, Scope – Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems - Cost of Capital.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<p><b>Risk Management</b>            Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<p><b>Startup Financing and Leasing</b>            Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) – Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<p><b>Capital Structure and Leverages</b>            Concept of capital structure – Meaning and importance of capital structure – factors affecting capital structure – concept of financial structure – capital gearing: meaning, types – advantages – trading on equity: meaning, types – advantages – limitations. Operating and Financial Leverage: Measurement of leverages – Effects of Operating and Financial Leverage on Profit – Analyzing Alternate Financial Plans – Combined Financial and Operating Leverage</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<p><b>Multi National Capital Budgeting</b>            Multi National Capital Budgeting: Meaning, Steps involved – Complexities – Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period – NPV – Profitability Index – Net Profitability Index and Internal Rate of Return – Capital rationing – Techniques of Risk analysis in Capital Budgeting.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<p><b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b>            Sources of Short –Term finance and Long –Term Finance.</p>		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

**Distribution of Marks: Theory 40% and Problem 60%**

### **Text Books**

1. Maheshwari, S. N. (2019). *Financial management: Principles and practices* (15th ed.). Sultan Chand & Sons.
2. Khan, M. Y., & Jain, P. K. (2011). *Financial management: Text, problems and cases* (8th ed.). McGraw Hill Education.
3. Chandra, P. (2019). *Financial management: Theory and practice* (10th ed.). McGraw Hill Education.
4. Apte, P. G. (2020). *International financial management* (8th ed.). Tata McGraw Hill.

### **Reference Books**

1. Pandey, I. M. (2021). *Financial management* (12th ed.). Pearson India Education Services Pvt. Ltd.
2. Kulkarni, P. V., & Satyaprasad, B. G. (2015). *Financial management* (14th ed.). Himalaya Publishing House Pvt. Ltd.
3. Rustagi, R. P. (2022). *Financial management: Theory, concept, problems* (6th ed.). Taxmann Publications Pvt. Ltd.
4. Rufus, A. G., Ramani, N., & Others. (2017). *Financial management* (1st ed.). Himalaya Publishing House Pvt. Ltd.

### **Web References**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

### **Pedagogy**

Lecture based teaching and learning, Individual learning /Self Study, Peer teaching, Expeditionary learning, Technology based learning and leaning through problem-solving.

### **Course Designer**

Dr. N. Savithri

<b>Semester - I</b>	<b>Internal Marks: 30</b>		<b>External Marks:70</b>	
<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>Hrs./Week</b>	<b>CREDITS</b>
<b>26PCO1CC2</b>	<b>DIGITAL MARKETING</b>	<b>CORE</b>	<b>6</b>	<b>5</b>

### Course Objectives

- To provide a comprehensive understanding of the fundamentals, scope, and significance of digital marketing in the modern business environment.
- To develop students' knowledge of website planning, search engine optimization (SEO), and search engine marketing (SEM) techniques.
- To equip students with skills to design and implement effective social media and content marketing strategies.
- To familiarize students with digital advertising models, email marketing, mobile marketing, and related tools.
- To enable students to analyze digital marketing performance using analytics tools and understand emerging trends, ethical, and privacy issues.

<b>S.No</b>	<b>Course Features</b>	<b>Relevance Status</b>
1.	Course emphasis on Employability/ Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/ Gender sensitization/Environment and Sustainability/Human values/ Indian Knowledge System	Environmental and Sustainability
3.	Course relevant to Local/Regional/National/Global needs	Global needs
4.	Course focus on Sustainable Development Goals	SDG 8,9,12

### Course Outcome and Cognitive Level Mapping

<b>CO Number</b>	<b>CO Statement</b>	<b>Cognitive Level</b>
	On the successful completion of the course, students will be able to	
<b>CO1</b>	Explain the fundamentals of digital marketing, its environment, tools, and consumer behavior	<b>K2</b>
<b>CO2</b>	Apply website development concepts, SEO, and SEM techniques to enhance online visibility	<b>K3</b>
<b>CO3</b>	Analyze social media marketing strategies and content effectiveness for brand engagement	<b>K4</b>
<b>CO4</b>	Evaluate digital advertising models and email/mobile marketing strategies	<b>K5</b>
<b>CO5</b>	Develop data-driven digital marketing strategies using analytics tools and assess emerging trends	<b>K6</b>

### Mapping of CO with PO and PSO

<b>COs/ PSOs</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	2	1	1	1	1	3	2	1	2	1
<b>CO2</b>	3	2	2	2	1	2	3	2	2	2
<b>CO3</b>	3	3	2	2	2	1	2	3	3	2
<b>CO4</b>	3	3	3	3	3	2	1	2	3	3
<b>CO5</b>	3	3	3	3	3	3	2	2	1	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3” Substantial (High) Correlation “-” Indicates there is no Correlation

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<p><b>Digital Marketing Concepts and Consumer Behaviour</b></p> <p>Meaning, Nature – Scope – Importance – Traditional Vs Digital Marketing – Digital Marketing Environment – Digital Marketing Channels (SEO, SEM, SMM, Email, Mobile)</p> <p>Consumer Behavior in Digital Space – AIDA Model and Customer Journey</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<p><b>Website and Search Engine Marketing</b></p> <p>Website Planning and Development – User Interface (UI) /User Experience (UX) Design Principles – Search Engine Optimization (SEO): On-Page and Off-Page-Search Engine Marketing (SEM) – Google Ads And PPC – Keyword Research and Analytics</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<p><b>Social Media Marketing (SMM)</b></p> <p>Social Media Platforms and Strategies – Content Marketing-Influencer Marketing – Social Media Analytics and Metrics-Online Reputation Management – Engagement Strategies</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<p><b>Digital Advertising and Email Marketing</b></p> <p>Display Advertising – Programmatic Advertising-Email Marketing: Tools, Strategies, Automation Affiliate Marketing-Mobile Marketing-Remarketing Techniques</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<p><b>Digital Analytics and Emerging Trends</b></p> <p>Web Analytics Tools (Google Analytics) – Data - Driven Marketing - Conversion Rate Optimization AI in Marketing-Voice Search, Chatbots - Ethics and Privacy in Digital Marketing.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<p><b>Self-Study for Enrichment (Not to be included for External Examination))</b></p> <p>Introduction To Advanced Digital Marketing Tools (E.G., Automation Platforms) Basics of Graphic Design for Digital Content (Canva, Etc.) Video Marketing and YouTube Content Creation Podcast Marketing Fundamentals. Introduction To Marketing Through Messaging Platforms (E.G., WhatsApp Marketing)</p>		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### **Text Books**

1. Seema Gupta, S. (2022). *Digital Marketing* (3rd ed.). McGraw Hill Education India. (Unit I, II, III, V)
2. Vandana Ahuja, V. (2015). *Digital Marketing*. Oxford University Press India. (Unit I,III)
3. Neeru Kapoor N. (2022). *Concept Building Approach to Digital Marketing* (2nd ed.). (Unit I,IV)
4. Rajan Gupta R& Supriya Madan S. (2022). *Digital Marketing*. BPB Publications.

### **Reference Books**

1. Swaminathan, T. N., & Kumar, K. (2019). *Digital Marketing: From Fundamentals to Future*. (Unit II,IV,V)
2. Gupta, S. (2017). *Digital Marketing*. McGraw Hill Education India.
3. Makarand Upadhyaya & Saveeta Pawar. (2021). *Digital Marketing*. KD Publications. (Unit II,IV)
4. Tanvi Gupta, Smita Mishra & Khushi Katyal. (2021). *A Textbook on Digital Marketing*. (Unit III)
5. Gulab Chand Ram Jaiswal & Richa Gupta. (2025). *Marketing Strategies in the Digital Age*. (Unit V)

### **Web Reference**

1. <https://learndigital.withgoogle.com>
2. <https://academy.hubspot.com>
3. <https://www.facebook.com/business/learn>
4. <https://support.google.com/analytics>
5. <https://www.coursera.org>

### **Pedagogy**

Lecture based teaching and learning, Individual learning /Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

### **Course Designer**

Dr. S. Shameem

Semester I	Internal Marks:30	External Marks: 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26PC01CC3	BANKING AND INSURANCE	CORE	6	5

### Course Objective

- To gain knowledge of modern technologies and recent developments in banking and insurance sectors.
- To know the risk management concepts
- To learn the regulatory bodies, legal frameworks governing in banking and insurance.
- To explore the customer service practices and ethical standards in financial institutions.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Environment and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 2,4,11,12

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Relate and discuss the transformation in banking from traditional to new age.	K1, K2
CO2	Explain and apply modern techniques of digital banking.	K2, K3
CO3	Interpret and analyze the role of insurance sector.	K3, K4
CO4	Examine and summarize the regulatory mechanism.	K4, K5
CO5	Construct and assess the risk mitigation strategies.	K5, K6

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-“ Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<p><b>Introduction to Banking</b> Banking briefly history of banking – Rapid transformation in banking customer shift – Fintech overview – Fintech outlook – Bancassurance – digital financial revolution – New era of banking – Digital banking – Electronic payment systems – Electronic Fund Transfer system – Electronic credit and debit clearing – NEFT – RTGS – VSAT – SFMS – SWIFT – Overview of domestic payment system – Rupay and Rupay secure – IMPS - Emerging trends and challenges in Banking.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<p><b>Contemporary Development in Banking</b> Distributed ledger technology – Block chain: Meaning – Structure of Blockchain – Types of Blockchain – Difference between DLT and Blockchain – Benefits of Blockchain and DLT – Unlocking the potential of blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) – Role of DLT in financial services – AI in Banking: Future of AI in banking – Application of AI in banking – Importance of AI in banking – Banking reimagined with AI. Cloud Banking – Meaning – Benefits in switching to cloud banking.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<p><b>Introduction to Insurance</b> History of Insurance in India – Definition and functions of Insurance – Principles of Insurance – Insurance contract and its essential -Role of IRDAI – Insurance Companies in India. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Producers – Code of Conduct.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<p><b>Services rendered by Insurance Company</b> Types of Insurance – Life and General Insurance - Life Insurance policies and plans – Health insurance and Motor Insurance, Fire and Marine Insurance, Procedure for taking Insurance Policy – Claim Settlement Process. Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management system – Insurance Ombudsman.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<p><b>Risk Management</b> Risk Management and control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and corporation – Tools for Controlling Risk – Risk Management process – Risk pooling and Risk sharing – Underwriting and reinsurance – Risk Assessment and Claim Management –Regulatory framework.</p>	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

<b>VI</b>	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> Nationalization of Commercial Bank, Reserve Bank of India –Indian Insurance Market –Insurance Organization Sector and Structure.		<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
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### **Text Books**

1. Indian Institute of Banking and Finance. (2021). *Principles and practices of banking* (5th ed.). Macmillan Education India Pvt. Ltd.
2. Mishra, M. N., & Mishra, S. B. (2016). *Insurance principles and practice* (22nd ed.). S. Chand and Company Ltd.
3. Vaughan, E., & Vaughan, T. M. (2013). *Fundamentals of risk and insurance* (11th ed.). Wiley & Sons.
4. Lynn, T., Mooney, J. G., Rosati, P., & Cummins, M. (2018). *Disrupting finance: FinTech and strategy in the 21st century*. Macmillan Publishers.

### **Reference Books**

1. Sundharam, K. P. M., & Varshney, P. N. (2020). *Banking theory, law and practice* (20th ed.). Sultan Chand & Sons.
2. Gordon, E., & Natarajan, K. (2022). *Banking theory, law and practice* (9th ed.). Himalaya Publishing House Pvt. Ltd.
3. Gupta, P. K. (2021). *Insurance and risk management* (6th ed.). Himalaya Publishing House Pvt. Ltd.
4. Chishti, S., & Barberis, J. (2016). *The fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. John Wiley & Sons.

### **Web References**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

### **Pedagogy**

Lecture based teaching and learning, Individual learning /Self Study, Peer teaching, Expeditionary learning, Technology based learning and learning through problem-solving.

### **Course Designer**

Dr.D.Ramya

Semester I	Internal Marks:30		External Marks:70	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs./Week	CREDITS
26PCO1DCE1A	STRATEGIC HUMAN RESOURCE MANAGEMENT	DISCIPLINE CENTRIC ELECTIVE - I	5	3

### Course Objective

- To understand the role of HR professionals as a strategic partner in organizations.
- To provide linkages of Business Strategy to HR Strategies – Policies and Systems.
- To develop knowledge about human capital management, CSR, organizational development, and knowledge management.
- To focus on the best practices, tools and models to implement an effective HRM system.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Environment and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 4,8,9

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Indicate and apply the fundamentals of strategic Human Resource Management.	K1, K2, K3
CO2	Interpret the knowledge of various strategies in Human Resource Management in the corporate area.	K3
CO3	Analyze the strategic role of HRM in a competitive environment and evaluate its impact on organizational performance.	K4
CO4	Summarize the drafting HR policies involves identifying organizational needs, aligning them with legal requirements, and setting clear guidelines for employee management.	K5
CO5	Evaluate the latest trend in the strategic Human Resource Management.	K6

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation Ø “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<b>Introduction to SHRM:</b> Strategy - Nature – Concept – Formulation – Strategy Implementation – SHRM – Evolution of SHRM - Definition – Nature – Components – Objectives – Need – Importance -Role of SHRM – Barriers of SHRM – Traditional HRM Vs SHRM – difference between SHRM and HR Strategy – Strategy Fit – Best Practice Vs Best Fit Approach – Theoretical Perspective of SHRM	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<b>Models of SHRM:</b> Models of SHRM – Theories of SHRM – Multilevel Model of SHRM – SHRM Implications – Dimensions of SHRM -SHRM Approaches – SHRM in an International Context – Domestic Vs International HRM – International Staffing – Approaches to staffing – International Recruitment and Selection – Training of Expatriates– International Performance Management.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<b>HR Strategy: Development and Delivery</b> HR Strategies – Nature – Purpose – Types -Criteria for an Effective HR Strategy – Business model Innovation – High Performance Strategy –Human Capital Management – Definition – Importance – Corporate Social Responsibility (CSR) – Developing a CSR Strategy – Organizational Development – Definition – Characteristics – Objectives – Steps – Knowledge Management.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<b>Strategic HRM Components:</b> Employee Resourcing – Components of strategic employee resourcing – Learning and Development – Objective – Process – Methods of learning – Rewards Strategy – Components of rewards – Reward Strategy development process – Employee Relations – Significance –Strategy Formulation Propositions – Developing HR Strategies – Strategy Implementation – Barriers to the Implementation Strategies – Overcoming the Barriers	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<b>Trends and Issues in SHRM:</b> Trends and Issues in SHRM – Challenges in HR – HR’s Role in Creating Value – Alignment of HR Strategies – Impact of Business Performance – HR Metrics – Global Business Strategy – IHRM Strategy – IHRM Strategies and MNE Business Strategies – Expatriation Strategies – Repatriation Strategies – Formulation of a Global Human Resources Strategy – Future of SHRM.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> HR Analytics – HR Audit –Measure of HRM – Human Resource Score Card – Employee Engagement Survey – HR Management and Technology.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### **Text Book**

1. Mathur, S. P. (2015). *Strategic human resource management* (1st ed.). New Age International (P) Ltd Publishers.
2. Truss, C., Mankin, D., & Kelliher, C. (2014). *Strategic human resource management*. Oxford University Press.
3. Sharma, A., & Khandekar, A. (2006). *Strategic human resource management: An Indian perspective*. Sage Publications Pvt. Ltd.

### **Reference Books**

1. Phillips, J. M., & Gully, S. M. (n.d.). *Strategic staffing*. Pearson.
2. Das Gupta, A. (2021). *Strategic human resource management: Formulating and implementing HR strategies for a competitive advantage* (1st ed.). Routledge.

### **Web References**

1. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA7019.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7019.pdf)
2. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
3. [https://cdn.ymaws.com/myshra.site-ym.com/resource/resmgr/Certification\\_Classes/SHRM\\_Certification\\_Preparati.pdf](https://cdn.ymaws.com/myshra.site-ym.com/resource/resmgr/Certification_Classes/SHRM_Certification_Preparati.pdf)
4. <https://www.scribd.com/document/530871396/SHRM-E-BOOK>

### **Pedagogy**

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

### **Course Designer**

Dr.S.Jayalakshmi

<b>Semester: I</b>	<b>Internal Marks:30</b>	<b>External Marks: 70</b>		
<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>Hrs / Week</b>	<b>Credits</b>
<b>26PCO1DCE1B</b>	<b>LABOURLAWS</b>	<b>DISCIPLINE CENTRIC ELECTIVE - I</b>	<b>5</b>	<b>3</b>

### Course Objective

- To Understand the provisions of Trade Unions Act
- To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
- To learn different provisions relating to payment of wages and minimum wages to employees
- To understand employee welfare measures with respect to provident fund, gratuity and bonus

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Environment and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 8,9,10,12

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
<b>CO1</b>	Recall and discuss the basic labour legislations pertaining to Trade Unions	<b>K1, K2</b>
<b>CO2</b>	Explain and apply the various provisions of the Factory's Act and Equal Remuneration Act	<b>K2, K4</b>
<b>CO3</b>	Identify and Assess provisions relating to the workmen's compensations and state insurance.	<b>K3, K6</b>
<b>CO4</b>	Examine and assemble the provisions relating to payment of wages and minimum wages.	<b>K4, K5</b>
<b>CO5</b>	Summarize and discuss the provisions of provident fund, gratuity and bonus schemes.	<b>K5, K6</b>

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	2	2	2	2	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2	3	2	2	2	2
<b>CO3</b>	3	2	2	2	2	3	2	2	2	2
<b>CO4</b>	3	2	2	2	2	3	2	2	2	2
<b>CO5</b>	3	2	2	2	2	3	2	2	2	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<p><b>Introduction and The Trade Unions Act, 1926</b> Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.</p>	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<p><b>The Factories Act, 1948</b> The Factories Act, 1948: Definition – Objectives - Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave – Employment of women and young persons.</p>	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<p><b>The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948</b> The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement Employer’s liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: – Definitions– Objectives - Administration of ESI Scheme – ESI Fund–ESI Corporation – Medical benefit council – Benefits under the Act – ESI court.</p>	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<p><b>The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948</b> The Payment of Wages Act, 1936: Definition – Objectives and Scope - Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects – Scope – Definition – Items to be included in the minimum wages– Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.</p>	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<p><b>Industrial Disputes Act, 1947</b> Scope, Applicability and Definitions – Appropriate Government – Workmen – Industry – Industrial Disputes – Award – Settlement – Public Utility Service – Strike – Lock Out – Retrenchment – Lay Off – Closure – Machinery for the Settlement of Industrial Disputes – Works Committee – Conciliation Officers – Board of Conciliation – Court of Inquiry – Labour Court - Industrial Tribunal – Power to the Government for reference – Voluntary Arbitration – Unfair Labour Practices.</p>	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<p><b>Self-Study for Enrichment (Not to be included for External Examination)</b> International Labour Organization–Law of Welfare and Working condition–Social Security Legislations – Industrial Relations.</p>		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### **Text Books**

1. Mishra, S. N. (2018). *Labour and industrial laws* (29th ed.). Central Law Publications.
2. Srivastava, S. C. (2022). *Industrial relations and labour laws* (8th ed.). Vikas Publishing.
3. Tripathi, P. C., Gupta, C. B., & Kapoor, N. D. (2020). *Industrial relations and labour laws* (6th ed.). Sultan Chand & Sons.

### **Reference Books**

1. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. P. (2017). *Industrial relations, trade unions and labour legislation* (3rd ed.). Pearson Education India Pvt. Ltd.
2. Ghosh, P., & Nandan, S. (2017). *Industrial relations and labour laws* (1st ed.). McGraw Hill.
3. Sharma, J. P. (2018). *Simplified approach to labour laws* (5th ed.). Bharat Law House Pvt. Ltd.

### **Web Reference**

1. [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
2. [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)

### **Pedagogy**

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

### **Course Designer**

Dr. P. Kavitha

Semester I	Internal Marks: 30	External Marks: 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26PCO1DCE1C	FINANCIAL REPORTING AND ANALYSIS	DISCIPLINE CENTRIC ELECTIVE - I	5	3

### Course Objective

- Provide in-depth knowledge of conceptual and regulatory frameworks of financial reporting.
- Develop ability to prepare and interpret financial statements in accordance with Ind AS/IFRS.
- Enhance analytical skills for evaluating financial performance and position of companies.
- Develop critical thinking to assess reporting quality and detect earnings management practices.
- Equip students with advanced analytical tools for research and professional application.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Environment and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 8,9,16,17

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Explain the conceptual, legal and regulatory framework governing financial reporting.	K2
CO2	Apply accounting standards in preparation and presentation of corporate financial statements.	K3
CO3	Analyze financial statements using advanced tools and techniques.	K4
CO4	Evaluate financial reporting quality and corporate performance.	K5
CO5	Critically appraise global financial reporting practices and emerging trends.	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	1	2	3	2	1	1	2
CO2	3	3	2	1	2	3	2	3	1	2
CO3	2	3	2	2	1	2	3	3	2	1
CO4	2	3	3	2	3	2	3	2	3	3
CO5	2	2	2	3	3	2	2	2	3	3

“1” – Slight (Low) Correlation → “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Conceptual and Regulatory Framework:</b> Financial reporting – Objectives and significance – Users of financial statements – Qualitative characteristics of financial information – Conceptual Framework of IASB - Regulatory framework in India – Companies Act, 2013 - SEBI Regulations – Role of ICAI-Overview of Ind AS and IFRS – Differences between Ind AS and IFRS.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<b>Corporate Financial Statements:</b> Preparation and presentation of Balance Sheet (Schedule III) - Statement of Profit & Loss – Cash Flow Statement (Ind AS 7) – Statement of Changes in Equity – Consolidated Financial Statements – Basics – Segment Reporting – Related Party Disclosures – Corporate Governance Reporting	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<b>Accounting Standards and Reporting Issues :</b> Revenue Recognition (Ind AS 115) – Financial Instruments (Ind AS 109) – Leases (Ind AS 116) Fair Value Measurement (Ind AS 113) – Impairment of Assets (Ind AS 36) – Accounting for Business Combinations (Ind AS 103) – Emerging Issues in Financial Reporting.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<b>Financial Statement Analysis:</b> Objectives and limitations of financial statement analysis – Comparative and Common Size Statements – Trend Analysis – Ratio Analysis: Liquidity – Solvency – Profitability – Efficiency -Market Ratios -Funds Flow and Cash Flow Analysis – DuPont Analysis.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<b>Advanced Analysis and Contemporary Developments:</b> Earnings Management and Creative Accounting – Forensic Accounting (Introductory Concepts) – Corporate Financial Distress – Bankruptcy Prediction Models (Altman Z-Score) – Value Added Statements – Integrated Reporting – Sustainability and ESG Reporting – Global Financial Reporting Trends.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b>		CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5, K6

	Global Financial Reporting Developments – Structure and role of the International Financial Reporting Standards foundation – Advanced Corporate Reporting Concepts – Integrated Thinking Concept – Capitals under Integrated Reporting (Financial, Manufactured, Intellectual, Human, Social, Natural)		<b>CO5</b>	
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### **Text Books**

1. Gupta, S. K., & Gupta, N. (2023). *Corporate accounting* (Revised ed.). Kalyani Publishers.
2. Maheshwari, S. N., & Maheshwari, S. K. (2023). *Corporate accounting*. Vikas Publishing House.
3. Subramanyam, K. R., & Wild, J. J. (2021). *Financial statement analysis: Indian adaptation*. McGraw Hill India.
4. Tulsian, P. C., & Tulsian, B. (2023). *Corporate accounting*. S. Chand Publisher.

### **Reference Books**

1. Chandra, P. (2022). *Financial management: Theory and practice*. McGraw Hill India.
2. Ghosh, T. P. (2023). *Accounting standards & corporate accounting practices*. Taxmann Publications.
3. Vijay Kumar, M. P. (2022). *Indian accounting standards (Ind AS): An introduction*. Snow White Publications.
4. Shukla, M. C., & Grewal, T. S. (2017). *Advanced accounts*. S. Chand Publisher.

### **Web Reference**

1. <https://www.ifrs.org/groups/international-accounting-standards-board/>
2. <https://www.mca.gov.in/>
3. <https://www.sebi.gov.in/>
4. <https://www.investopedia.com/>
5. <https://www.integratedreporting.org/>

### **Pedagogy**

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

### **Course Designer**

Dr.D.Sarala

Semester - I	Internal Marks: 30	External Marks: 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26PCO1GE1A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	GENERIC ELECTIVE - I	4	2

### Course Objective

- To introduce the concepts of security analysis and portfolio management.
- To understand the various theories of security analysis and portfolio management.
- To analyse the tools and techniques for portfolio valuation, revision and optimization.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Environment and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 4,8,9

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the concepts of investment, securities, risk, return ,and portfolio.	K1, K2
CO2	Make use of investment options and risk management techniques.	K3
CO3	Analyse the. portfolio management theories and models in decision making.	K4
CO4	Determine various portfolio optimization techniques.	K5
CO5	Evaluate portfolio performance and revision for building up an ideal portfolio.	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation  
“3”–Substantial (High) Correlation “-” Indicates there Is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Investment and Securities</b> Investment – Meaning – Nature and Scope of Investment – Investment vs. Speculation vs. Gambling – Type of Investors – Investment Avenue – Factors influencing Investment Choice. Primary and Secondary Market – Trading in Secondary Markets – Money Market – Repos.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<b>Risk and Return</b> Risk – Definition – Systematic and Unsystematic Risk – Minimizing Risk. Bond–Features – Types – Price, Yield and Interest Rates. Shares – Features – Types - Concept of Present Value – Valuation. Mutual Funds.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<b>Fundamental Analysis and Technical Analysis</b> Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis. Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Fundamental analysis vs. Technical analysis - Dow Theory – Elliott Wave Theory.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<b>Modern Portfolio Theory</b> Efficient Market Hypothesis – Markowitz Model – Sharpe Index Model – Capital Asset Pricing Model and Arbitrage Pricing Theory – Algorithmic trading.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<b>Portfolio Evaluation and Revision</b> Portfolio Management – Significance – Portfolio construction – Active Vs. Passive Portfolio Management – Cost of Management – Portfolio Performance Evaluation – Need for Evaluation – Methods of calculating Portfolio return – Sharpe's Ratio – Treynor's Ratio – Jensen's Differential Returns - Portfolio Revision – Need for Portfolio Revision – Formula Plans.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> SEBI – Investment Companies – Credit rating.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### **Text Books**

1. Pandian, P. (2023). *Securities analysis and portfolio management*. Himalaya Publishing House.
2. Chandra, P. (2021). *Investment analysis and portfolio management* (6th ed.). McGraw Hill.
3. Bhalla, V. K. (2019). *Investment management* (19th ed.). S. Chand & Co. Ltd.

### **Reference Books**

1. Tripathi, V. (2020). *Fundamentals of investments*. Taxmann Publications.
2. Avadhani, V. A. (2016). *Securities analysis and portfolio management* (12th ed.). Himalaya Publishing House.
3. Kevin, S. (2022). *Security analysis and portfolio management*. PHI Learning.
4. Mukherjee, S. (2021). *Security analysis and portfolio management*. S. Chand & Co. Ltd.

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1. [https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_pg/398](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/398)
2. <https://www.coursera.org/courses?query=portfolio%20management>
3. <https://www.investopedia.com/ask/answers/difference-between-fundamental-and-technical-analysis/>
4. <https://zerodha.com/varsity/chapter/dow-theory-part-1/>
5. <https://www.bajajfinserv.in/primary-and-secondary-market>

### **Pedagogy**

Lecture based teaching and learning, Game based learning, Peer teaching, Presentation & Discussion, Group teaching and learning.

### **Designer**

Dr. C. Subha

Semester I	Internal Marks: 30		External Marks: 70	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26PCO1GE1B	AUDIT AND DUE DILIGENCE	GENERIC ELECTIVE - I	4	2

### Course Objective

- To understand the different types of audit.
- To gain knowledge of Secretarial Audit.
- To understand the basics of Due Diligence
- To analyse the different types of Due Diligence.
- To realise Due Diligence for take overs and Due Diligence report.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Professional Ethics and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 4,9,12,

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Compare different types of audit	K2
CO2	Assess the provisions relating to secretarial audit	K5
CO3	Recall the basics of due diligence	K1
CO4	Explain the various types of due diligence	K2
CO5	Examine due diligence for take overs and prepare due diligence report	K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	1	3	2	3	2	2	3
CO2	3	3	3	1	3	2	3	2	3	2
CO3	3	3	3	2	3	2	3	2	3	2
CO4	2	3	3	1	3	2	2	2	3	2
CO5	3	3	3	1	3	2	2	2	2	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation

## Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<p><b>Introduction to Audit</b>            Audit Meaning – Types of Audit: Corporate Governance Audit: Meaning – scope; Corporate Social Responsibility Audit: Meaning – objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process – benefits – Environment Audit: Meaning – Need – Social Audit: Meaning – implications – Introduction to Takeover Audit.</p>	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<p><b>Secretarial Audit</b>            Secretarial Audit Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.</p>	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<p><b>Introduction to Due Diligence</b>            Due diligence Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.</p>	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<p><b>Types of Due Diligence</b>            Types of Due Diligence – Operational – Strategic – Financial – Technical – Legal – Management – Technical – Environmental – Human Resource.</p>	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<p><b>Due Diligence for Take overs and Due Diligence Reports</b>            Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation – Due diligence for take overs – Guidance on diligence reporting – Format of diligence report.</p>	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<p><b>Self-Study for Enrichment (Not to be included for External Examination)</b>            Dynamism: Auditor's report- types of report, content of audit report, manner of writing audit report.</p>		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### **Text Books**

1. Jain, A. C. S. (2024). *Secretarial audit, compliance management and due diligence* (21st ed.). A. J. Publications.
2. Chatterjee, B. D. (2023). *A practical guide to financial due diligence* (3rd ed.). Bloomsbury Publications.
3. Gole, W. J., & Hilger, P. J. (2009). *Due diligence: An M&A value creation*. John Wiley & Sons, Inc.
4. Jain, A. C. S. (2022). *Governance, risk management, compliance and ethics* (15th ed.). A. J. Publications.

### **Reference Books**

1. National Institute of Securities Markets. (2022). *Depository operations: An educational initiative of SEBI*. Taxmann Publications.
2. Howson, P. (2003). *Commercial due diligence*. Gower Publications.
3. Camp, J. J. (2002). *Venture capital due diligence*. John Wiley & Sons, Inc.

### **Web Reference**

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF% 20FILE.pdf 3](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf%203)
3. [https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022- 61425.html](https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html)
4. [https://www.icsi.edu/media/webmodules/pcs/GUIDANCE% 20NOTE% 20ON% 20DILIGENCE% 20REPORT% 20FOR% 20BANKS.pdf](https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf)

### **Pedagogy**

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and learning through problem-solving.

### **Course Designer**

Dr.J.Praba

Semester - I	Internal Marks:40		External Marks:60	
COURSECODE	COURSE TITLE	CATEGORY	HOURS /WEEK	CREDITS
26PCO1NMEP1	ACCOUNTING PACKAGE (P)	NON-MAJOR ELECTIVE - I	3	2

### Course Objectives

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.
- To access the applications of accounting by using Tally Prime.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/ Indian Knowledge System	Professional Ethics and Sustainability
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 4,9,12,

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course students will be able to	
CO1	Recall the basic concepts of manual accounting and Tally features.	K1
CO2	Explain the procedure for creating, altering, and deleting a company.	K2
CO3	Apply accounting procedures for Ledger creation, Accounting Vouchers, and Cost centers.	K3
CO4	Analyse stock groups, categories, and items while comparing stock category summaries with godown summaries.	K4
CO5	Assess the estimate of budget calculations and perform variance analysis.	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	3	2	2	2
CO2	2	2	3	2	2	3	2	2	2	2
CO3	2	3	3	3	2	2	2	2	2	2
CO4	2	3	3	3	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3

“1”–Slight (Low) Correlation “2”–Moderate (Medium) Correlation  
“3”–Substantial (High) Correlation “-” Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<b>Introduction to Accounting Packages:</b> Features–Introduction to Tally – Features of Tally – Creation – Alteration and Deletion of Company – Accounting Features – Accounting Groups and Data Migration: Importing Masters from Excel – Final Accounts and Balance Sheet.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	<b>Accounting Vouchers:</b> Types of Accounting Vouchers – Voucher entries with GST – Cost centers – Cost categories – Cost centre.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	<b>Budget creation and alteration</b> – Variance analysis – Payroll preparation – Statutory features (PF/ESI) – Voucher entries.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	<b>Inventory Masters:</b> Creation – Alteration and Deletion of Stock Groups – Stock Categories – Units of Measures – Godowns and Stock items – Inventory Features – Entries in Accounting and Inventory Vouchers using stock items with GST.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	<b>GST &amp; Tax Filing:</b> Enabling GST in Tally – Recording GST transactions – Intrastate and Interstate supply – Purchase and Sales Returns – <b>GST Reconciliation:</b> GSTR-1 and GSTR-2 and GSRTN-3B report generation and error correction.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	<b>Self-Study for Enrichment (Not to be Included for External Examination)</b> Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement – Extraction of Day book and Trial balance – Stock Summary Inventory Aging Analysis: Tracking slow-moving stock – Entries in Accounting and Inventory Vouchers		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

### List of Practical

1. Company and Group Management: Creation, alteration, and deletion of companies; Importing Ledger/Stock masters from Excel files.
2. Ledger Masters with GST: Creation, alteration, and deletion of Ledgers including Tax Ledgers (CGST, SGST, IGST) and party ledgers with GSTIN details.
3. Final Accounts Preparation: Preparation of Financial Statements including Trial Balance, Trading Account, Profit and Loss Account, and the Balance Sheet.
4. Voucher Entries: Recording Voucher Entries in double-entry mode for Cash and Bank transactions.
5. Cost Management: Recording voucher entries using Cost Centers and Cost Categories for departmental or project-wise expense tracking.
6. Budgetary Control: Creation and Alteration of Budgets and performing Variance Analysis to compare actual performance against budgeted figures.
7. Inventory Masters with GST: Creation, alteration, and deletion of Inventory Masters (Stock Groups, Categories, Units, and Items) including HSN/SAC codes and tax rate configurations.
8. Order Processing and GST Vouchers: Recording Purchase and Sales Orders and subsequent processing using Accounting and Inventory Vouchers (Invoices) with automated GST calculations.
9. Statutory and GST Compliance: Enabling GST in Company Features, recording Intra-state and Inter-state transactions, and generating GSTR-1, GSTR-2, and GSTR-3B reports.

### Text Books

1. Nadhani, A. K. (2024). *The simplest book for learning Tally Prime rel. 4.1 training guide* (Revised ed.). BPB Publications.
2. Singh, V. P. (2024). *Tally Prime with GST: Practical accounting guide with solved exercises* (2nd ed.). Sultan Chand & Sons.
3. Srinivasa Vallabhan, V. (2023). *Computer applications in business with Tally Prime* (Revised ed.). Sultan Chand & Sons.
4. Tally Education Pvt. Ltd. (2025). *Official guide to Tally Prime: Accounting, inventory, and taxation*. Tally Solutions.
5. Mohan Kumar, K., & Rajkumar, S. (2022). *Computer applications in business* (5th ed.). Tata McGraw Hill Education.

### Reference Books

1. Ahmad, S. (2026). *Comprehensive GST & taxation mastery in Tally Prime: From data entry to tax filing*. The Accounts Publishing.
2. Nadhani, A. K. (2025). *Tally Prime: Mastering advanced accounting and inventory* (3rd ed.). BPB Publications.
3. Jadon, P. S., & Sharma, P. (2024). *Tally Prime practical book (image-based guide): A complete guide with solved case studies*. Vihu Publication.
4. Singh, V. P. (2024). *Tally Prime with GST: Practical accounting guide with solved exercises* (2nd ed.). Sultan Chand & Sons.
5. Tally Solutions. (2025). *Tally Prime: Accounting and inventory management with GST compliance*. Tally Education Pvt. Ltd

### **Web Reference**

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>
3. [https://help.tallysolutions.com/docs/te9rel66/Job\\_Work/#gref](https://help.tallysolutions.com/docs/te9rel66/Job_Work/#gref)
4. <https://www.tallyofficialbooks.com/>
5. <https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>.
6. <https://www.youtube.com/watch?v=il2PBANst0o>

### **Pedagogy**

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and learning through problem-solving.

### **Course Designer**

Dr.S.J.Sureya