

FACULTY OF SCIENCE AND HUMANITIES

ACADEMIC CURRICULA

POST GRADUATE DEGREE PROGRAMME
(REGULATIONS - 2025)

MASTER OF COMMERCE
(Accounting & Finance)

Two Years (Full-Time)

National Education Policy

Learning Outcomes based Curriculum Framework
(LOCF)

National Credit Framework

Academic Year
2025 - 2026



FACULTY OF SCIENCE AND HUMANITIES

SRM INSTITUTE OF SCIENCE AND TECHNOLOGY

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

Kattankulathur, Chengalpattu District 603203, Tamil Nadu, India

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

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

3. Program Education Objectives (PEO)	
PEO - 1	Acquiring knowledge and skill: To provide students with a strong foundation in the principles of Accounting and Finance, equipping them with the necessary knowledge, skills, and competencies in core and applied areas, ensuring a deep understanding of financial systems, corporate accounting, taxation, auditing, and financial management.
PEO - 2	Higher studies / research / analysis: To foster critical thinking, analytical reasoning, and research-oriented skills among students, enabling them to engage in higher education, pursue research opportunities, and conduct in-depth financial analysis to make informed decisions in the dynamic business environment.
PEO - 3	Job orientations / proficiencies / skills: To prepare students for successful careers in accounting, finance, banking, and corporate sectors by developing their ability to work efficiently in diverse teams, undertake practical internships, and apply ethical financial practices in real-world business scenarios.
PEO - 4	Entrepreneurship / Self-empowerment: To encourage entrepreneurial mindset and self-reliance by equipping students with financial literacy, investment strategies, and business acumen necessary for establishing and managing enterprises, thereby contributing to economic growth and employment generation.
PEO - 5	To develop a global outlook in Accounting and Finance by familiarizing students with international financial standards, market trends, and regulatory frameworks, enabling them to adapt to evolving financial landscapes and enhance their career prospects on a national and international level.

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

3 – High Correlation, 2 – Medium Correlation, 1 – Low Correlation

5. Consistency of PEO's with Program Learning Outcomes (PO)

	Program Learning Outcomes (PO)											
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	Disciplinary Knowledge	Problem Solving	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethical Practices & Social Responsibility	Individual & Team Work	Communication	Project Management & Finance	Life Long Learning
PEO - 1	3	2	2	3	2	1	1	2	2	2	2	3
PEO - 2	3	3	2	3	2	2	1	2	2	2	2	3
PEO - 3	3	3	3	3	2	2	1	3	3	3	3	2
PEO - 4	3	3	2	2	2	3	3	3	3	2	3	3
PEO - 5	3	2	2	3	3	3	2	2	2	3	2	3

3 – High Correlation, 2 – Medium Correlation, 1 – Low Correlation

6. Programme Structure (Total Credits : 80 Credits)											
1. Professional Core Courses (C) (10 Courses)					2. Discipline Elective Courses (D) (3 Courses)						
Course Code	Course Title	Hours/Week			C	Course Code	Course Title	Hours/Week			C
		L	T	P				L	T	P	
PCF25101J	Accounting for Corporates	3	0	2	4	PCF25D01T	Financial Derivatives				
PCF25102J	FinTech Innovations in Financial Services	3	0	2	4	PCF25D02T	GST and Custom Law	4	0	0	4
PCF25103J	Marketing Management	3	0	2	4	PCF25D03T	Modern Auditing Techniques				
PCF25201J	Income Tax Law and Practice	3	0	2	4	PCF25D04T	Strategic Management				
PCF25202J	Cost Estimation and Control	3	0	2	4	PCF25D05T	Banking and Insurance Operations	4	0	0	4
PCF25203J	Research Methodology	3	0	2	4	PCF25D06T	International Business				
PAF25301J	Financial Management	3	0	2	4	PAF25D07T	Financial Market Operation				
PAF25302J	Foreign Exchange and Financing of Foreign Trade	3	0	2	4	PAF25D08T	Entrepreneurship Development and Innovation	4	0	0	4
PAF25303J	Security Analysis and Portfolio Management	3	0	2	4	PAF25D09T	Logistics and Supply Chain Management				
PAF25401J	Legal Aspects of Business	3	0	2	4	Total Learning Credits				12	
Total Learning Credits											
40											
3. Generic Elective Courses (G) (2 Courses)					4. Skill Enhancement Courses (S) (2 Courses)						
Course Code	Course Title	Hours/Week			C	Course Code	Course Title	Hours/Week			C
		L	T	P				L	T	P	
PEY25G01J	Managerial and Financial Economics					PCF25S01J	Accounting for Decision Making	3	0	2	4
PEY25G02J	Economic Decision Making for Business	2	0	1	2	PCF25S02J	Setting Up of Business Entities	3	0	2	4
PCF25G03J	Behavioral Finance					Total Learning Credits				8	
PCF25G04J	Financial Econometrics										
PCF25G05J	E-Commerce	2	0	1	2						
PCF25G06J	Corporate Finance Lab										
Total Learning Credits											
4											
5. Project Work, Internship in Industry/Higher Technical Institutions (P) (2 Courses)					6. Ability Enhancement Courses (AE) (2 Courses)						
Course Code	Course Title	Hours/Week			C	Course Code	Course Title	Hours/Week			C
		L	T	P				L	T	P	
PAF25P01L	Internship	0	0	0	2	PCD25AE1T	Comprehensive Skills in Quantitative and Logical Reasoning	2	0	0	2
PAF25P02L	Project Work	0	0	20	10	PCD25AE2T	Soft Skills and Verbal Mastery	2	0	0	2
Total Learning Credits					Total Learning Credits					4	
12											

7. Implementation Plan

Semester - I						
Code	Course Title	Hours/ Week			C	
		L	T	P		
PCF25101J	Accounting for Corporates	3	0	2	4	
PCF25102J	FinTech Innovations in Financial Services	3	0	2	4	
PCF25103J	Marketing Management	3	0	2	4	
PCF25D01T	Financial Derivatives	4	0	0	4	
PCF25D02T	GST and Custom Law					
PCF25D03T	Modern Auditing Techniques					
PEY25G01J	Managerial and Financial Economics	2	0	1	2	
PEY25G02J	Economic Decision Making for Business					
PCF25G03J	Behavioral Finance					
PCF25S01J	Accounting for Decision Making	3	0	2	4	
PCD25AE1T	Comprehensive Skills in Quantitative and Logical Reasoning	2	0	0	2	
Total		29			24	

Semester – II						
Code	Course Title	Hours/ Week			C	
		L	T	P		
PCF25201J	Income Tax Law and Practice	3	0	2	4	
PCF25202J	Cost Estimation and Control	3	0	2	4	
PCF25203J	Research Methodology	3	0	2	4	
PCF25D04T	Strategic Management	4	0	0	4	
PCF25D05T	Banking and Insurance Operations					
PCF25D06T	International Business					
PCF25S02J	Setting Up of Business Entities	3	0	2	4	
PCD25AE2T	Soft Skills and Verbal Mastery	2	0	0	2	
Total		26			22	

Semester - III						
Code	Course Title	Hours/ Week			C	
		L	T	P		
PAF25301J	Financial Management	3	0	2	4	
PAF25302J	Foreign Exchange and Financing of Foreign Trade	3	0	2	4	
PAF25303J	Security Analysis and Portfolio Management	3	0	2	4	
PAF25D07T	Financial Market Operation	4	0	0	4	
PAF25D08T	Entrepreneurship Development and Innovation					
PAF25D09T	Logistics and Supply Chain Management					
PCF25G04J	Financial Econometrics	2	0	1	2	
PCF25G05J	E-Commerce					
PCF25G06J	Corporate Finance Lab					
PAF25P01L	Internship	0	0	0	2	
Total		22			20	

Semester – IV						
Code	Course Title	Hours/ Week			C	
		L	T	P		
PAF25401J	Legal Aspects of Business	3	0	2	4	
PAF25P02L	Project Work	0	0	20	10	
Total		25			14	

Total Number of Subjects: 21

Total Number of Credits: 80

Course Code	Course Title	Disciplinary Knowledge	Problem Solving	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethical Practices & Social	Individual & Team Work	Communication	Project Management & Finance	Life Long Learning
PCF25101J	Accounting for Corporates	H	H	H	H	H	H	H	H	H	H	H	H
PCF25102J	FinTech Innovations in Financial Services	H	H	H	H	H	H	H	H	H	H	H	H
PCF25103J	Marketing Management	H	H	H	H	H	H	H	H	H	H	H	H
PCF25D01T	Financial Derivatives	H	M	H	H	H	M	H	H	M	H	H	H
PCF25D02T	GST and Custom Law	H	H	H	H	H	H	H	H	H	H	H	H
PCF25D03T	Modern Auditing Techniques	H	H	H	H	H	H	H	H	H	H	H	H
PEY25G01J	Managerial and Financial Economics	H	H	H	H	H	H	H	H	H	H	H	H
PEY25G02J	Economic Decision Making for Business	H	H	H	H	H	H	M	M	H	M	H	H
PCF25G03J	Behavioral Finance	H	H	H	H	H	H	H	H	H	H	H	H
PCF25S01J	Accounting for Decision Making	H	H	H	H	H	H	H	H	H	H	H	H
PCD25AE1T	Comprehensive Skills in Quantitative and Logical Reasoning	H	H	H	H	H	H	H	H	H	H	H	H
PCF25201J	Income Tax Law and Practice	H	H	H	H	H	H	H	H	H	H	H	H
PCF25202J	Cost Estimation and Control	H	H	H	H	H	H	M	H	H	H	H	H
PCF25203J	Research Methodology	H	H	H	H	H	H	H	H	H	H	H	H
PCF25D04T	Strategic Management	H	H	H	H	H	H	H	H	H	H	H	H
PCF25D05T	Banking and Insurance Operations	H	H	M	H	H	H	H	H	M	H	H	H
PCF25D06T	International Business	H	H	H	H	H	H	H	H	H	H	H	H
PCF25S02J	Setting Up of Business Entities	H	H	H	H	H	H	H	H	H	H	H	H
PCD25AE2T	Soft Skills and Verbal Mastery	H	H	H	H	H	H	M	H	H	H	H	H
PAF25301J	Financial Management	H	H	H	H	H	H	H	H	H	H	H	H
PAF25302J	Foreign Exchange and Financing of Foreign Trade	H	H	H	H	H	H	H	H	H	H	H	H
PAF25303J	Security Analysis and Portfolio Management	H	H	H	H	H	H	H	H	H	H	H	H
PAF25D07T	Financial Market Operation	H	H	H	H	H	H	H	H	H	H	H	H
PAF25D08T	Entrepreneurship Development and Innovation	H	H	H	H	H	H	H	H	H	M	H	H
PAF25D09T	Logistics and Supply Chain Management	H	H	H	H	H	H	H	H	H	H	H	H
PCF25G04J	Financial Econometrics	H	H	H	H	H	H	H	H	H	H	H	H
PCF25G05J	E-Commerce	H	H	H	H	H	H	H	H	H	H	H	H
PCF25G06J	Corporate Finance Lab	H	H	H	H	H	H	H	H	H	H	H	H
PAF25P01L	Internship	H	H	H	H	H	H	H	H	H	H	H	H
PAF25401J	Legal Aspects of Business	H	H	H	H	M	H	H	H	H	H	H	H
PAF25P02L	Project Work	H	H	H	H	H	H	H	H	H	H	H	H
	Program Average	H	H	H	H	H	H	H	H	H	H	H	H

SEMESTER I

Course Code	PCF25101J	Course Title	Accounting for Corporates	Category	C	Core		L	T	P	C
								3	0	2	4

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)	The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)												
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	Understand the concept Issue of Shares and Redeemable Preference Shares					1	2	3													
CLR-2	Create Awareness about Profit Prior in Corporation and Financial Statement of Companies																				
CLR-3	Understand the Fundamental concept of amalgamation, absorption, and reconstruction																				
CLR-4	To know the reasons for the preparation of the consolidated financial statement.																				
CLR-5	To know the reasons behind that the company liquidated.																				
CLO-1	Understand the accounting treatment of Share Capital and be aware of the process of Redeemable Preference Shares	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Get knowledge about provisions of the Companies Act, 2013, and prepare the financial statement of a Company with Adjustments and Profit Prior in Corporation	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	To Understand the provisions of the Fundamental concept of amalgamation, absorption, and reconstruction	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	3	3	-	3		
CLO-4	Gain knowledge about the reasons for the preparation of the Holding Company consolidated financial statement	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	3	3	-	3		
CLO-5	To assess the reasons regards liquidation of Company.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	-	3		

Sessions	Issue & Redemption	Company Final Statement & Profit prior to Corporation	Amalgamation, Absorption, and External Reconstruction including internal re-construction	Holding Company	Liquidation of Company
	15	15	15	15	15
SO-1	Company meaning, Definition, Issue of shares of companies	Company final statement and Notes to statement of profit or loss	Meaning of Amalgamation, Absorption, External Reconstruction and Internal Reconstruction.	Consolidated Accounts of Holding Companies - AS 21 Consolidated Financial Statements.	Liquidation of companies
SO-2	Kinds of shares and share capital	Notes to company balance sheet	Amalgamation in the nature of merger (AS- 14) nature of purchase.	Procedure required to prepare consolidated balanced.	Mode of liquidation – Tribunal / voluntary liquidation
SO-3	Procedure for share issue under company act 2013 Act	Preparation of statement of profit or loss under revised schedule III	Purchase consideration – Methods of calculation of purchase consideration – Accounting standard – 14	Pre-acquisition profit / Post-acquisition profit	Statement of affairs – Contain List A to List H

SO 4-5	Advanced Problem related to pro-rata allotment, Forfeiture, Reissue, Pro-rata allotment failure and Preparation of Balance sheet under revised schedule III	Preparation of company balance sheet under revised schedule III	Journal entries in the selling company, Journal entries in the purchasing company	Minority Interest, Cost of control	Liquidator's final statement of account.
SO-6	Buy Back of Shares; Meaning Advantages, Accounting Treatment for Buy Back of Shares;	Preparation of statement of profit or loss and company balance sheet under revised schedule III	Problems related to Amalgamation under nature of merger.	Unrealized Profit on Stock / Treatment of Mutual owing.	Receiver receipts and payments accounts
SO-7	Treatment of Buy Back Shares and Problems	Preparation of statement of profit or loss and company balance sheet under revised schedule III	Problems related to Amalgamation under nature of purchase	Treatment of dividend, bonus shares issued by subsidiary company	Problems related to Liquidator's final statement of account and Receiver receipts and payments accounts
SO-8	Redemption Preference Shares: Meaning of Preference Shares; Types of Preference Shares	Preparation of statement of profit or loss and company balance sheet under revised schedule III	. Problems related to Amalgamation under nature of purchase	Preparation of Notes of Accounts for consolidation balance sheet	Problems related to Liquidator's final statement of account.
SO 9-10	Practice: Procedure for solving problems; Journal entries Redemption of preference shares out of profit – redeemed at par/ premium	profit Prior to Incorporation; Nature of Profit or Loss; Calculation of Time Ratio and Sales Ratio Calculation of Weighted Ratio	Problems related to Absorption, Problems related to External Reconstruction	Problems related to preparation of consolidated balance sheet - Date of purchase is not given	Problems related to statement of affairs
SO-11	Problem relating to the redemption of preference shares out of Fresh issue –redeemed at par / Premium	Practical Problems related to Profit Prior to Incorporation	Problems related to External Reconstruction	Problems related to preparation of consolidated balance sheet - Date of purchase is not given	Problems related to statement of affairs
SO-12	Problem relating to the redemption of preference shares out of Fresh issue and out of Profit –redeemed at par / Premium	Practical Problems related to Profit Prior to Incorporation	Internal Reconstruction -Procedure for reducing share capital	Problems related to preparation of consolidated balance sheet - Date of purchase is beginning of the year	Problems related to statement of affairs
SO-13	Problem relating to the redemption of preference shares out of Profit and out of Fresh issue –redeemed at par / Premium	Practical Problems related to Profit Prior to Incorporation	Problems related to Internal Reconstruction	Problems related to preparation of consolidated balance sheet - Date of purchase is beginning of the year	Problems related to statement of affairs
SO 14-15	Problem relating to the redemption of preference shares out of Profit and out of Fresh issue –redeemed at par / Premium	Practical Problems related to Profit Prior to Incorporation	Problems related to Internal Reconstruction	Problems related to preparation of consolidated balance sheet - Date of purchase is beginning of the year	Problems related to statement of affairs

Resources					
1	Dr.T S Reddy & A Murthy, Corporate Accounting, second edition, Margham Publication, 2025	4	Dr R L Gupta & M Radhaswamy , Corporate Accounting, first edition, Sultan chand Publication, 2020		
2	S N Maheswari Advance Accountancy, fifth edition, Sultan Chand Publication, 2018	5	<author>, <title>, <edition>, <publisher name>, <year of publication>		
3	P C Tulsian Cost Management, fifth edition, S Chand Publication, 2021	6	<author>, <title>, <edition>, <publisher name>, <year of publication>		

Assessment										Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50 % weightage)	Technology		Pedagogy / Andragogy		Sustainable Development	
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 * (10%)								
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)						
1 Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%						
2 Understand															
3 Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%						
4 Analyze															
5 Evaluate	10%	10%	15%	15%	15%	15%	10%	10%	20%						
6 Create															
Total (%)	100%		100%		100%		100%		100%						

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus,Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.A.Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3 Dr.M.Hemanathan, Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.
		4 Dr.M.Jeevarathinam., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25102J	Course Title	FinTech Innovations in Financial Services	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)		The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)												
			1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	To provide students with a comprehensive understanding of how FinTech innovations are reshaping traditional financial services, enabling them to grasp the evolving financial landscape.																					
CLR-2	To equip students with analytical skills to assess emerging technologies such as blockchain, cryptocurrencies, and smart contracts and their impact on the financial industry.																					
CLR-3	To encourage critical thinking about regulatory frameworks, ethical issues, and cyber security challenges in implementing FinTech solutions globally.																					
CLR-4	To enable students to explore and apply AI and big data analytics to financial decision-making processes, improving accuracy and efficiency.																					
CLR-5	To foster innovation and sustainability by inspiring students to develop practical FinTech projects that contribute to achieving SDGs, such as financial inclusion and environmental conservation.																					
Course Learning Outcomes (CLO)		At the end of this course, learners will be able to:																				
CLO-1	Understand the foundational concepts, technologies, and global trends in FinTech and their role in transforming financial services.		✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Analyze the functioning of digital payment systems, open banking, and blockchain technologies and their applications in real-world financial scenarios.		✓	✓	✓		4	80	70	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Evaluate the ethical, regulatory, and cyber security challenges in FinTech and propose solutions to mitigate associated risks.			✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Apply data-driven tools like AI, machine learning, and big data in financial decision-making, fraud detection, and customer profiling.		✓	✓	✓	✓	3	70	70	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Create innovative FinTech solutions aligned with Sustainable Development Goals (SDGs) to address challenges like financial inclusion, clean energy financing, and community development.		✓	✓			2	80	70	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	Introduction to FinTech	Modernizing Financial Transactions	Revolutionizing Financial Systems	Data-Driven Decision-Making	FinTech for Sustainability
	15	15	15	15	15
SO-1	Define FinTech and its evolution, Identify major FinTech innovations globally.	Understand the role of digital payment systems in the economy.	Introduction to blockchain technology; Understand how	Understand the role of AI in personal financial management;	Understand the role of FinTech in achieving SDG goals.

			distributed ledger technology works.		
SO-2	Understand key technologies driving FinTech (blockchain, AI, IoT).	Examine the working mechanisms of payment gateways.	Explore cryptocurrency basics (e.g., Bitcoin, Ethereum); Analyze the pros and cons of cryptocurrencies.	Explore machine learning applications in risk analysis.	Analyze the potential of microfinance through digital platforms.
SO-3	Discuss the regulatory environment for FinTech.	Discuss security measures in digital transactions.	Learn how smart contracts operate and their applications.	Learn about fraud detection systems powered by AI.	Explore FinTech solutions for addressing poverty.
SO 4-5	Practice 1: Case study analysis of a FinTech company (e.g., Paytm, Stripe).	Practice 4: Simulation: Build a prototype for a digital payment system.	Practice 7: Simulate a cryptocurrency transaction using blockchain explorers.	Practice 10: Design a credit scoring model using basic analytics tools.	Practice 13: SDG Mini Project: Build a financial inclusion model using digital tools.
SO-6	Explore the impact of FinTech on traditional banking systems. Examine financial inclusion enabled by FinTech.	Learn about Open Banking and its implementation globally; Evaluate challenges and opportunities in Open Banking.	Examine regulatory challenges for cryptocurrencies.	Examine the use of predictive analytics in investment strategies.	Study digital payment systems for achieving gender equality; Evaluate clean energy financing platforms
SO-7	Evaluate the role of government policies in promoting FinTech. Understand the basics of financial APIs and their applications.	Analyze user behaviour and adoption rates of UPI in India;	Understand the environmental impact of cryptocurrency mining.	Understand sentiment analysis for financial markets.	Analyze FinTech's role in financial inclusion.
SO-8	Analyze customer behaviour in adopting FinTech solutions.	Understand cross-border payment systems; Examine the role of digital wallets in personal finance management.	Explore the use of blockchain in supply chain finance; Analyze blockchain-based crowdfunding platforms.	Analyze credit scoring models using big data; Explore ethical concerns in AI applications; Study the role of big data in customer profiling.	Study blockchain for transparent financial aid distribution
SO 9-10	Practice 2: Group discussion on financial inclusion through FinTech.	Practice 5: Debate on the privacy concerns of Open Banking.	Practice 8: Hands-on: Writing a basic smart contract.	Practice 11: Explore sentiment analysis of financial news headlines.	Practice 14: SDG Mini Project: Develop a prototype for a blockchain-based aid distribution system.
SO-11	Discuss global trends in FinTech investment.	Explore biometric payment technologies.	Study the role of blockchain in identity verification.	Understand robo-advisors and their growing popularity.	Explore crowdfunding for community projects.
SO-12	Examine the impact of COVID-19 on the FinTech industry.	Study real-time payment systems (e.g., RTGS, IMPS).	Examine tokenization and its applications in the financial sector.	Learn about automated underwriting processes; Explore natural language processing in financial chatbots.	Evaluate carbon credit trading platforms.
SO-13	Study risk management strategies for FinTech startups.	Discuss fraud detection and cyber security in payment systems.	Explore Decentralized Finance (DeFi) platforms.	Study AI's role in algorithmic trading.	Examine FinTech's role in waste management financing; Discuss the future of green bonds and their impact on sustainability.
SO 14-15	Practice 3: Demo: Understanding digital payment platforms.	Practice 6: Global comparison of digital payment trends.	Practice 9: Group activity: Debating the risks and benefits of cryptocurrency adoption.	Practice 12: Build a simple chatbot for customer service in a bank.	Practice 15: SDG Mini Project: Analyze the impact of green bonds on sustainable development.

2 Mr. V. Krishnamoorthy Director Hyrudya Limited, Chennai	2 Dr. V. Ramanujam, Associate Professor, Bharathiar School of Management, Bharathiyar University, Coimbatore	3 Dr. A. Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.
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Course Code	PCF25103J	Course Title	Marketing Management	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)	The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)																		
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12							
CLR-1	To develop a strong foundation in marketing principles and strategies.	Conceive	Design	Implement	Operate	Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other	Procedural Knowledge	application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills							
CLR-2	To understand consumer behavior, market segmentation, and positioning.								1	-	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3
CLR-3	CLR-3: To analyze marketing research techniques and their role in decision-making.								3	-	-	-	2	85	75	3	-	3	3	-	-	-	3	3	-	3	
CLR-4	CLR-4: To explore digital marketing, social media, and modern marketing trends.								3	85	75	3	85	75	3	-	3	-	-	-	-	3	3	-	3		
CLR-5	CLR-5: To equip learners with practical marketing skills for real-world applications.								3	85	75	3	85	75	3	1	2	3	3	-	-	3	3	-	3		
		3	85	75	3	85	75	3	3	2	3	-	3	3	3	3	-	3									
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:																										
CLO-1	CLO-1: Demonstrate an understanding of core marketing concepts and philosophies.	✓	✓	-	-	2	85	75																			
CLO-2	CLO-2: Apply market segmentation, targeting, and positioning strategies effectively.	✓	✓	✓	-	2	85	75																			
CLO-3	CLO-3: Conduct marketing research and analyze consumer behavior insights.	✓	✓	✓	✓	3	85	75																			
CLO-4	CLO-4: Develop marketing plans integrating product, price, place, and promotion strategies.	✓	✓	✓	✓	3	85	75																			
CLO-5	CLO-5: Utilize digital and social media marketing tools to enhance business performance.	✓	✓	✓	✓	3	85	75																			

Sessions	Marketing Management Introduction	Strategic Marketing Planning	Buyer Behavior and Market Segmentation	Product Policies and Pricing Strategies	Promotion Decisions and Channel Management
	15	15	15	15	15
SO-1	Introduction to Marketing Management	Introduction to Strategic Marketing Planning	Introduction to Consumer Behavior	Introduction to Product Policies	Introduction to Promotion Mix
SO-2	Core Concepts of Marketing	Marketing Management Process	Key Factors Influencing Consumer Behavior	Consumer vs. Industrial Product Decisions	Role of Advertising in Marketing
SO-3	Marketing Management Philosophies	Analyzing Marketing Opportunities	Types of Buying Situations	Product Classification and Features	Sales Promotion Techniques and Strategies
SO-4 -5	Evolution of Marketing Approaches	Market Segmentation and Targeting	Stages in the Consumer Buying Decision Process	Branding Strategies and Brand Equity	Sales Force Management: Recruitment and Training

SO-6	Fundamentals of E-Marketing	Developing the Marketing Mix	Industrial Buyer Behavior vs. Consumer Behavior	Importance of Packaging and Labeling	Compensation and Performance Control of Sales Teams
SO-7	Role of Social Media in Marketing	Micro and Macro Environment Analysis	Market Segmentation – Concept and Importance	Stages of New Product Development (NPD)	Publicity and Public Relations in Business
SO-8	Digital Marketing Strategies	Role of Marketing Research in Decision Making	Target Market Selection Strategies	Product Life Cycle (PLC) and Marketing Strategies	Personal Selling: Process and Techniques
SO-9-10	Consumer Behavior in Modern Marketing	Marketing Research Process and Techniques	Positioning Strategies for Competitive Advantage	Role of Innovation in Product Development	Introduction to Channel Management
SO-11	Marketing Challenges in the Digital Era	Sales Forecasting Methods and Applications	Competitive Marketing Strategies for Customer Retention	Introduction to Pricing Strategies	Types of Distribution Channels: Vertical, Horizontal, and Multi-Channel Systems
SO-12	Impact of Technology on Marketing	Marketing Tactics for Competitive Advantage	Understanding the Customer Life Cycle	Cost-Based and Value-Based Pricing Approaches	Channel Selection and Relationship Management
SO-13	Ethical Issues in Marketing	Service and Retail Marketing Strategies	Customer Lifetime Value and Its Business Impact	Competitive Pricing and Market Positioning	Consumer Protection and Awareness of Rights
SO 14-15	Future Trends in Marketing	Trends and Challenges in Modern Marketing	Portfolio Management in Marketing Strategy	Dynamic Pricing and Emerging Trends in Pricing	Legal and Ethical Aspects of Marketing and Consumer Rights

Resources					
1	Balakrishna, S., Case Studies in Marketing, Pearson, 2011.	4	Philip Kotler, Kevin Lane Keller – Marketing Management (15th Edition), Pearson, 2016.		
2	Kotler Pand Keller, K.L., Marketing Management, 14th Edition, Pearson Education, 2011.	5	Lamb, Hair, McDaniel – Marketing (12th Edition), Cengage Learning, 2018.		
3	Kotler, P., Agnihotri, P.S. and Haque, E.U., Principles of Marketing: A South Asian Perspective, 13th Edition, Pearson, 2010.	6	Paul Baines, Chris Fill, Sara Rosengren, Paolo Antonetti – Marketing (6th Edition), Oxford University Press, 2021.		

Assessment											Strategies						
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)									Final Assessment (50% weightage)	Technology	Pedagogy / Andragogy	Sustainable Development				
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *		Simulations		Clarification/Pauses	✓	Good Health & Well Being	✓			
	(10 %)		(10 %)		(20 %)		(10%)		Presentation Tools		✓	Group Discussion	✓	Quality Education	✓		
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)		Practice (%)	Theory (%)	Learning Management System	✓	Hands-on Practice	✓	Gender Equality
1	Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%							
2	Understand													Debate	✓		
3	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%				Interactive Lecture	✓		
4	Analyze													Brainstorming	✓		
5	Evaluate																
6	Create	10%	10%	15%	15%	15%	15%	10%	10%	20%							
Total (%)		100%		100%		100%		100%		100%							

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus,Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
		2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyrudya Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.
		4. Dr. Kamalakkannan Adhiseker, Assistant Professor, Dept. of CS and AF, SRMIST, KTR.

Course Code	<i>PCF25D01T</i>	Course Title	Financial Derivatives	Category	D	Discipline Elective Course	L	T	P	C
							4	0	0	4

Offering Department	Commerce, Corporate Secretaryship and Accounting Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	<i>The purpose of learning this course is to:</i>	Depth				Attainment			Program Outcomes (PO)											
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CR-1	Introduce financial derivatives and their types.	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost analysis.	Problem Solving Skills	Communication Skills	Analytical Skills
CR-2	Explain risk management strategies using derivatives.																			
CR-3	Cover pricing models like Black-Scholes and Binomial models.																			
CR-4	Analyze derivatives' impact on financial markets.																			
CR-5	Develop skills for trading and managing derivatives.																			
Outcomes (CO)	<i>At the end of this course, learners will be able to:</i>																			
CO-1	Understand financial derivatives and their functions.	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3
CO-2	Apply derivative strategies for risk and speculation.	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	-	3	3	-	3
CO-3	Use pricing models for derivative valuation.		✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3
CO-4	Assess regulations and ethics in derivative markets.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3
CO-5	Gain hands-on experience in derivatives trading	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	3	-	3

Title & Session Outcomes	Introduction to derivatives	Forwards and Futures	Options	SWAPS	Derivatives Accounting & Taxation
Duration (hour)	12	12	12	12	12
SO-1	<i>Meaning and purpose of derivatives</i>	<i>Forwards and Futures – Introduction</i>	<i>Options – Basics. Types of options;</i>	<i>SWAPS – Introduction, Types</i>	<i>Derivatives - scope</i>
SO-2	<i>forward contracts</i>	<i>Mechanism of forward contract,</i>	<i>Equity Options trading; Margins;</i>	<i>Mechanics of interest rate swaps,</i>	<i>importance</i>
SO-3	<i>Future contracts</i>	<i>Mechanism of futures contract,</i>	<i>Valuation of options</i>	<i>valuation of interest rate swaps,</i>	<i>Accounting & Taxation practices of Derivatives</i>

SO 4	<i>options, swaps and other derivatives;</i>	<i>Examples - Mechanism of forward and futures contract,</i>	<i>Binomial Option Pricing Modal;</i>	<i>Example: valuation of interest rate swaps</i>	<i>Derivative Trading : Case study 1</i>
SO-5	<i>Types of trader;</i>	<i>Hedging of forward contracts</i>	<i>Black -Scholes model for Call Option;</i>	<i>Mechanics of currency swaps, -</i>	<i>Derivative Trading: Case study2</i>
SO-6	<i>Trading future contracts;</i>	<i>Hedging of Future contracts</i>	<i>Valuation of put Options;</i>	<i>Example: Mechanics of currency swaps-</i>	<i>Derivative Trading: Case study3</i>
SO-7	<i>Specification of the future contracts;</i>	<i>valuation of forward contracts</i>	<i>Index options: options market exchange-traded options</i>	<i>valuation of currency swaps</i>	<i>Accounting Standards</i>
SO -8	<i>Operation of margins, Settlement,</i>	<i>valuation of Future contracts;</i>	<i>over-the-counter options; quotes trading;</i>	<i>Example : valuation of currency swaps</i>	<i>reporting practices</i>
SO-9	<i>Regulations for Operation.</i>	<i>Future market: Applications in forward contracts.</i>	<i>Margins, clearing, regulation, and taxations.</i>	<i>credit risk and swaps</i>	<i>Derivative Trading exercise: 1</i>
SO-10	<i>Derivatives Market in India: – regulation</i>	<i>strategies in forward</i>	<i>Option Greeks</i>	<i>Warrants</i>	<i>Derivative Trading exercise: 2</i>
SO-11	<i>Derivatives Market in India: – working</i>	<i>Applications in future contracts.</i>	<i>Option trading strategies.</i>	<i>convertibles</i>	<i>Derivative Trading exercise: 3</i>
SO -12	<i>Derivatives Market in India: – trading activity.</i>	<i>Strategies in future contracts.</i>	<i>Option trading strategies.</i>	<i>other synthetic derivative products</i>	<i>Derivative Trading exercise: 4</i>

Assessment											Strategies					
Level of Thinking		Continuous Learning Assessment (CLA) (50 % weightage)								Final Exam (50% Weightage)	Technology		Pedagogy / Andragogy		Sustainable Development	
		CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 (10 %)			✓	✓	✓	✓		
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		Theory					
1	Remember										Simulations	✓	Case Studies	✓	No Poverty	✓
2	Understand	40%	-	40%	-	40%	-	40%	-	40%	Emulations	✓	Group Discussion	✓	Zero Hunger	✓
3	Apply										Prototypes		Hands-on Practice	✓	Good Health & Well Being	✓
4	Analyze	40%	-	40%	-	40%	-	40%	-	40%	Hands-on Practice Tools		Inquiry Learning	✓	Quality Education	
5	Evaluate				-						Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality	
6	Create	20%	-	20%		20%	-	20%		20%	Field Visit		Leading Question		Clean Water & Sanitation	
Total		100 %		100 %		100 %		100 %		100 %						
													Mind Map		Affordable & Clean Energy	
													Minute Paper			
													Peer Review			
													Problem Based Learning			

Resources			
1	<i>John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, 2022</i>	2	<i>David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.</i>
3	<i>Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.</i>	4	<i>Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education, 2021</i>

Designers					
Professional Experts		Higher Institution Experts		Internal Experts	
1	Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1	Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1	Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2	Mr.V.Krishnamoorthy Director Hyrudyaa Limited, Chennai	2	Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2	Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
				3.	Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.
				4.	Dr. Kamalakkannan Adhiseker, Assistant Professor, Dept. of CS and AF, SRMIST, KTR.

Course Code	PCF25D02T	Course Title	GST and Custom Law				Category	D	Discipline Elective Course	L	T	P	C
									4	0	0	4	

Offering Department	Commerce, Corporate Secretaryship and Accounting Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)		The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)												
Course Learning Outcomes (CLO)		At the end of this course, learners will be able to:	1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	Understand the concept of Indirect Tax and Custom Laws and exemption of duties																					
CLR-2	Enhance knowledge on concepts of GST and the implementation of GST in India																					
CLR-3	Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax																					
CLR-4	Develop knowledge about Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism																					
CLR-5	Understand the taxability procedure on goods and services and advanced ruling and e-Invoice																					
CLO-1	Knows the concept of Indirect Tax, Custom Laws and exemption of duties		✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Students have knowledge on concepts of GST and the implementation of GST in India		✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Able to differentiate and classify the Goods and services exempted from tax, understand the procedures of registration and collection of tax		✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Enhance students' knowledge on Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism		✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Student knows the taxability procedure on goods and services and advanced ruling and e-Invoice		✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	CLO – 1	CLO - 2	CLO – 3	CLO – 4	CLO – 5
	12	12	12	12	12
SO-1	History and Objectives of Taxation	Tax Administration	Credit and Debit Note	Meaning and Objectives of GST Audit	Introduction to Customs Law
SO-2	Principle of Taxation	GST Model	E-Way Bill Return	Types of GST Audits	Need and Levy
SO-3	Tax System in India	Compensation State	Payment of Tax	GST Audit framework and methodology	Exemptions

SO 4	The Need for GST, Objectives of GST	Scope and Coverage Scope of Supply, Levy of Tax - Rate Structure	Input Tax Credit, Job Work	GST Legal Provisions, GST Audit Procedures	Status after introduction of GST, Types of Duty
SO-5	Constitutional framework of Indirect Taxes before GST	Taxable Event - Types of Supplies	Refunds	Verification of GST Registration	Territorial Water & High seas
SO-6	Major defects in the structure of indirect taxes prior to GST	Import and Export – Time of Supply	Assessment	Review of GST Returns	Valuation and Baggage
SO-7	Direct and Indirect Taxes	Composite and Mixed Supply - Composition Levy	Summary and Scrutiny	Verification of Invoices and Documents	Valuation under Customs Act
SO -8	Structure of GST & Council, powers of union to levy taxes	Valuation of GST & its rules	Goods and Services Tax Council, advance ruling	Reconciliation of GST Liability, Analytical Procedures	Provisions relating to Warehousing, Duty Drawback
SO-9	Powers of State to levy taxes	Taxability of reimbursement of expenses	Demands and Recovery	GST Audit Tools & Techniques	Demand and Recovery
SO-10	GST Network	Exemption of GST	Appeal and Revision	Audit report format and content	Provisions relating to powers of customs officers
SO-11	State Compensation Mechanism	Small Schemes and Composition Scheme	Offences & Penalties	Reporting audit findings and Recommendations	Appeals and Revision
SO -12	Registration, Composition Scheme	Classification of Goods and Services, tax invoice	Anti-Profitteering Measures, Avoidance of Dual Control.	Best Practices in GST audit Reporting, GST audit & anti profiteering	Settlement Commission, Advance rulings

Resources

1	CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2022	4	V.K. Singhania and Monica Singhania Students guide to GST and Custom Law Taxman Publication 5th edition 2020.
2	Datey V.S Indirect taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi, 2022	5	V.S. Datey elements at Central Excise and Customs Law Taxmann Publication 20th edition 2022
3	Bansal, K.M, GST & Customs Law, University Edition, 4th Edition, January 2020,	6	V. Balachandran: Indirect Taxes, Sultan Chand & Sons, New Delhi. II th edition 2023

Assessment										Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Technology	Pedagogy / Andragogy		Sustainable Development		
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	(10%)		(10%)		(20%)		(10%)		Learning Management System	✓	Group Discussion	✓	Quality Education	✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)		Hands-on Practice	✓	Gender Equality	✓	
1	Remember	40%	-	40%	-	40%	-	40%	-	40%		Debate	✓		
2	Understand											Interactive Lecture	✓		
3	Apply	40%	-	40%	-	40%	-	40%	-	40%		Brainstorming	✓		
4	Analyze														
5	Evaluate														
6	Create	20%	-	20%	-	20%	-	20%	-	20%					
Total (%)		100%		100%		100%		100%		100%					

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.A.Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3 Dr.J. Solomon Thangadurai., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

SLO-7	Key Roles in Auditing	Audit Programme and Audit Notebook	Differences between Vouching, Investigation, Verification, and Valuation	Auditing the Personal Ledger	Form 3CD: Tax Audit Report
SLO-8	Modern trends in auditing	Audit Papers and Workbooks	Role of Documentation in Vouching	Auditing Inventories	Auditor's Opinion and Reporting Findings
SLO-9	The shift from traditional to risk-based auditing	Audit Contents and Markings	Techniques for Effective Vouching	Auditing Capital and Reserves	Ethical Considerations in Report Writing
SLO-10	Key Standards and Regulations in Auditing	Internal Check in Audits	Auditors Handle Irregularities and Red Flags in Vouching	Auditing Other Assets	Communicating Audit Results to Stakeholders
SLO-11	The Role of the Auditor in Corporate Governance	Internal Control Systems	Auditor's Responsibility in Asset Verification	Auditing Other Liabilities: Loans, Provisions, and Creditors	Common Mistakes in Audit Reporting
SLO-12	The Future of Auditing	Sampling Techniques in Auditing	The Role of Vouching in Fraud Detection	The Role of the Auditor in Preparing Financial Statements	Review and Finalizing the Audit Report

Resources					
1	Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. – A Handbook of Practical Auditing, 5th Edition, S. Chand Publishing, 2020.	4	Spicer, E. E., & Pegler, L. R. – Practical Auditing, 7th Edition, Allied Publishers, 2019.		
2	Arens, A. A., Elder, R. J., & Beasley, M. S. – Auditing and Assurance Services: An Integrated Approach, 16th Edition, Pearson, 2022.	5	Hayes, R., Dassen, R., Schilder, A., & Wallage, P. – Principles of Auditing: An International Perspective, 3rd Edition, Pearson, 2021.		
3	Gupta, K. – Contemporary Auditing, 11th Edition, McGraw-Hill Education, 2018.	6			

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

Strategies				
Technology	Pedagogy / Andragogy	Sustainable Development		
Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓
Presentation Tools	✓ Group Discussion	✓	Quality Education	✓
Learning Management System	✓ Hands-on Practice	✓	Gender Equality	✓
	Debate	✓		
	Interactive Lecture	✓		
	Brainstorming	✓		

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

Code	PEY25G01J	Title	Managerial and Financial Economics				Category	G	Generic Elective Courses	L	T	P	C
									2	0	1	2	

Offering Department	Economics	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)																
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12					
CR-1	To understand the basic concepts of economics																								
CR-2	To study the business environment																								
CR-3	Elucidate the concept of national income, its related concepts and its determination.																								
CR-4	Examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy.																								
CR-5	Emanate the role of money in the financial system and describe the impact of exchange rate in the domestic economy.																								
Outcomes (CO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	Application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills					
CO-1	Familiar with monetary policy and its objectives.	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3					
CO-2	Understand the role of government in an economic system	✓	✓	✓		4	85	75	3	-	3	3	-	-	-	3	3	-	3						
CO-3	Enhanced knowledge on determinants of money demand and supply		✓			6	85	75	3	-	3	-	-	-	-	3	3	-	3						
CO-4	Enriched knowledge on monetary policy and its objectives.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	3	3	-	3						
CO-5	Understand the concept of exchange rate, analyse the difference between nominal and real exchange rate and describe the impact of exchange rate fluctuation on domestic economy	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	-	3						

Title & Session Outcomes	Foundations of Managerial Economics	Market Structure and Pricing Strategies	Corporate Finance and Investment Analysis	Monetary Policy, Banking and Economic Stability	Applied Managerial Economics and Policy Analysis
Duration Hour	9	9	9	9	9
SO-1	Nature and Scope of Managerial Economics	Market Structures: Perfect Competition, Monopoly, Monopolistic Competition	Introduction to Corporate Finance and Financial Decision-Making	Role of Central Banks and Monetary Policy Objectives	Public Finance and Fiscal Policy: Taxation and Government Spending
SO-2	Basic Economic Principles in Decision-Making	Price-Output Decisions in Different Market Structures	Time Value of Money and Discounted Cash Flow Analysis	Instruments of Monetary Policy: CRR, SLR, Repo, Reverse Repo, OMO	Budget Deficits and Public Debt Management
SO-3	Demand Analysis: Types, Determinants, and Elasticities	Oligopoly Models	Capital Budgeting Techniques: NPV, IRR, Payback Period	Inflation, Deflation, and Stagflation: Causes and Control Measures	Exchange Rate Policies and International Trade Theories

SO-4	Law of Demand and its Managerial Applications	Price-Output Decisions in Oligopoly Models	Cost of Capital and Capital Structure Decisions	Interest Rate Determination and Monetary Transmission Mechanism	Economic Policies and their Impact on Business Decision-Making
SO-5	Indifference Curve Analysis and Consumer Choice	Collusion and Cartel Formation in Oligopoly	Dividend Policy and its Impact on Firm Value	Financial Institutions and Regulatory Framework in India	Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI)
SO-6	Production Function: Short-Run and Long-Run Analysis	Pricing Strategies	Portfolio Theory: Diversification and Risk Management	Role of RBI, SEBI, and IRDA in Financial Regulation	Trade Policy Reforms and WTO Regulations
SO-7	Law of Variable Proportions and Returns to Scale	Cost-Based, Competition-Based, and Demand-Based Pricing	Mergers, Acquisitions, and Corporate Restructuring	Global Financial Markets and their Impact on Indian Economy	Economic Indicators and Business Forecasting Techniques
SO-8	Cost Analysis: Short-Run and Long-Run Cost Curves	Price Discrimination and its Types	Financial Derivatives: Options, Futures, and Swaps	Non-Banking Financial Companies (NBFCs) and their Role in the Economy	Economic Impact of Globalization on Managerial Decisions
SO-9	Revenue Concepts and Break-Even Analysis	Pricing in Competitive Markets	Global Financial Markets and Investment Strategies	Economic Growth, Business Cycles, and Economic Stability	Case Studies in Managerial and Financial Economics

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)								
	CLA – 1		CLA – 2		CLA – 3		CLA – 4		
	(20 %)		(20 %)		(40 %)		(20 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
1 Remember									
2 Understand	20%	20%	15%	15%	15%	15%	20%	20%	
3 Apply									
4 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	
5 Evaluate									
6 Create	10%	10%	15%	15%	15%	15%	10%	10%	
Total	100 %		100 %		100 %		100 %		

Strategies				
Technology		Pedagogy / Andragogy		Sustainable Development
Simulations	✓	Case Studies	✓	No Poverty ✓
Emulations	✓	Group Discussion	✓	Zero Hunger ✓
Prototypes		Hands-on Practice	✓	Good Health & Well Being ✓
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality
Field Visit		Leading Question		Clean Water & Sanitation
		Mind Map		Affordable & Clean Energy
		Minute Paper		
		Peer Review		
		Problem Based Learning		

Resources			
1	Ahuja H L, Business Economics, 13th edition , S. Chand & Co, 2019.	2	D.M.Mithani Fundamentals of Business Economics – I 1st edition Himalaya Publishing House 2012
3	K.P.M. Sundharam and E.N. Sundharam, Business Economics, Sultan Chand and Sons.	4	P.L. Mehta – Managerial Economics, 21 st edition, Sultan Chand & Sons
5	Uma Kapila, Indian Economy: Performance and Policies, 25 th edition, Academic Foundation.	6	Dwivedi, D.N. – Managerial Economics, 10 th edition, Vikas Publishing.
7	Public Finance in Theory and Practice" – Musgrave & Musgrave, McGraw Hill Education	8	Monetary Economics" – Suraj B. Gupta, S Chand Publishing

Designers					
Professional Experts		Higher Institution Experts		Internal Experts	
1	Mr. Naveen Prakash, Director, Global Logistics solutions india Pvt Ltd, Numgambakkam Chennai.	1	Dr.. Merlin Juliat Arulthagam, Associate Professor, Dept of Economics, MCC, Chennai	1	<i>Dr. Prakash V, Assistant Professor & head, Department of Economics, FSH, SRMIST, KTR, prakashv2@srmist.edu.in</i>
2	Mr.Desigan Balaji, Company Secretary	2	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	2	<i>Dr. Stephy Christina S, Assistant Professor, Department of Economics, FSH, SRMIST, KTR, stephycs@srmist.edu.in</i>

Code	PEY25G02J	Title	Economic Decision Making for Business				Category	G	Generic Elective Courses	L	T	P	C
									2	0	1	2	

Offering Department	Economics	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)											
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CR-1	To understand the basic concepts of economics								1	2	3	4	5	6	7	8	9	10	11	12
CR-2	To study the business environment								1	2	3	4	5	6	7	8	9	10	11	12
CR-3	Elucidate the concept of national income, its related concepts and its determination.								1	2	3	4	5	6	7	8	9	10	11	12
CR-4	Examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy.								1	2	3	4	5	6	7	8	9	10	11	12
CR-5	Emanate the role of money in the financial system and describe the impact of exchange rate in the domestic economy.								1	2	3	4	5	6	7	8	9	10	11	12

Outcomes (CO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Level of Thinking			Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills
						Expected Proficiency (%)	Expected Attainment (%)	Expected Attainment (%)												
CO-1	Familiar with monetary policy and its objectives.	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3
CO-2	Understand the role of government in an economic system	✓	✓	✓		4	85	75	3	-	-	3	-	-	-	3	3	-	3	
CO-3	Enhanced knowledge on determinants of money demand and supply		✓			6	85	75	3	-	-	3	-	-	-	3	3	-	3	
CO-4	Enriched knowledge on monetary policy and its objectives.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	3	3	-	3	
CO-5	Understand the concept of exchange rate, analyse the difference between nominal and real exchange rate and describe the impact of exchange rate fluctuation on domestic economy	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	-	3	

Title & Session Outcomes	Foundations of Economic Decision-Making	Strategic Market Behavior	Decision-Making Under Uncertainty	Financial Economics for Business	Policy, Strategy, and Global Perspectives
Duration (hour)	9	9	9	9	9
SO-1	Principles of Microeconomics: Scarcity, choice, and opportunity cost	Theory of the Firm	Risk and Uncertainty in Economics	Time Value of Money	Macroeconomic Indicators and Business Planning
SO-2	Types of markets and their efficiency	Market Structures: Perfect competition, monopoly, oligopoly, and monopolistic competition.	Expected Utility Theory	Capital Budgeting Decisions	Economic Cycles and Business Strategy
SO-3	Demand and Supply Analysis: Determinants, elasticity, and market equilibrium	Pricing Strategies	Probability and Decision Trees	Cost of Capital	Fiscal Policy and Its Implications
SO-4	Role in business decisions	Market Power and Its Implications	Real Options in Business Decisions: Valuation and usage	Financial Markets and Institutions: Structure and role in the economy	Trade Policy and Global Business

SO-5	Costs of Production: Fixed, variable, and marginal costs	Types and implications for business strategy	Forecasting Techniques	Portfolio Theory	Emerging Markets: Opportunities and challenges
SO-6	Revenue and Profit Maximization	Cartels, collusion, and competition	Behavioral Insights into Risk	Behavioral Finance	Climate Economics: Costs, risks, and opportunities
SO-7	Utility theory and indifference curves	Strategic Alliances and Joint Ventures: Economic rationale	Hedging and Risk Mitigation	Exchange Rates and International Business: Economic implications	Digital Transformation and Economic Shifts
SO-8	Externalities, public goods, and information asymmetries	Innovation and R&D Economics: Impacts on competitiveness	Asymmetric information and its impact	Monetary Policy and Its Business Impacts	Policy Uncertainty and Business Risk
SO-9	GDP, inflation, unemployment, and interest rates	Dynamic Pricing and Revenue Management	Insurance and Contingency Planning	FinTech and Financial Innovations	Economic Trends and Strategic Adaptation

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)								
	CLA – 1		CLA – 2		CLA – 3		CLA – 4		
	(20 %)		(20 %)		(40 %)		(20 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
1 Remember									
2 Understand	20%	20%	15%	15%	15%	15%	20%	20%	
3 Apply									
4 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	
5 Evaluate									
6 Create	10%	10%	15%	15%	15%	15%	10%	10%	
Total	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	

Strategies				
Technology		Pedagogy / Andragogy		Sustainable Development
Simulations	✓	Case Studies	✓	No Poverty ✓
Emulations	✓	Group Discussion	✓	Zero Hunger ✓
Prototypes		Hands-on Practice	✓	Good Health & Well Being ✓
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality
Field Visit		Leading Question		Clean Water & Sanitation
		Mind Map		Affordable & Clean Energy
		Minute Paper		
		Peer Review		
		Problem Based Learning		

Resources	
1 Ahuja H L, Business Economics, 13th edition, S. Chand & Co, 2019.	2 S.P.S.Chauhan, Micro Economic Analysis, First Edition, IHP, 2013.
3 D.M.Mithani Fundamentals of Business Economics – I 1st edition Himalaya Publishing House 2012	4 Uma Kapila, Indian Economy: Performance and Policies, 25th edition, Academic Foundation.
5 K.P.M. Sundharam and E.N. Sundharam, Business Economics, 1st edition, Sultan Chand and Sons, 2017.	6 Dwivedi, D.N. – Managerial Economics, 10th edition, Vikas Publishing.
7 Ahuja H L, Business Economics, 13th edition, S. Chand & Co, 2019.	8 Baye, M. R. Microeconomics and business strategy. New York, NY: McGraw-Hill Irwin.

Designers					
Professional Experts	Higher Institution Experts	Internal Experts			
1	Mr. Naveen Prakash, Director, Global Logistics solutions India Pvt Ltd, Nungambakkam Chennai.	1	Dr. Merlin Juliat Arulthagam, Associate Professor, Dept of Economics, MCC, Chennai	1	Dr. Prakash V, Assistant Professor & Head, Department of Economics, FSH, SRMIST, KTR, prakashv2@srmist.edu.in
2	Mr.Desigan Balaji, Company Secretary	2	Dr.T.Joseph, Associate Professor & Head, Dept. of Commerce, Loyola college, Chennai	2	Dr. Gopi. D, Assistant Professor, Department of Economics, FSH, SRMIST,KTR, gopid1@srmist.edu.in

SO - 7	Peculiarities (biases) of quantitative	Expected utility as a basis for decision-making	Active Portfolio Management: return statistics and sources of systematic underperformance	Representativeness and related biases	Emotional mechanisms in modulating risk-taking attitude
SO-8	Practice 2: numerical information perception, Representativeness	Practice 5: Theories based on Expected Utility Concept	Practice 8: Active Portfolio Management: return statistics and sources of systematic underperformance	Practice 11: Anchoring	Practice 14: SDG Mini Project
SO - 9	Anchoring, Exponential discounting, hyperbolic discounting	Theories based on Expected Utility Concept, Investor rationality, market efficiency,	Active Portfolio Management: return statistics and sources of systematic underperformance, Fundamental information and technical analysis, Practice 9: the case for psychological influence	Irrationality and adaptation, Hyperbolic discounting, Sovereign credit rating, Practice 12: drivers	Neurophysiology of risk taking, Personality trait, risk attitudes in different domains, Practice 15: SDG Mini Project

Resources					
1	<i>Behavioral Finance: Psychology, Decision-Making, and Markets</i> , by Ackert and Deaves.	3	<i>Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance.</i>		
2	<i>HershShefrin, (2000) Beyond Greed and Fear, Harvard Business School Press.</i>	5			

Assessment									
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (100% weightage)								
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *		
	(20 %)		(20 %)		(40 %)		(20%)		
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	
1 Remember	20%	20%	15%	15%	15%	15%	20%	20%	
2 Understand									
3 Apply	20%	20%	20%	20%	20%	20%	20%	20%	
4 Analyze									
5 Evaluate	10%	10%	15%	15%	15%	15%	10%	10%	
6 Create									
Total (%)	100%		100%		100%		100%		

Strategies				
Technology	Pedagogy / Andragogy		Sustainable Development	
Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓
Presentation Tools	✓ Group Discussion	✓	Quality Education	✓
Learning Management System	✓ Hands-on Practice	✓	Gender Equality	✓
	Debate	✓		
	Interactive Lecture	✓		
	Brainstorming	✓		

Designers				
Professional Experts		Higher Institution Experts		
1	Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1	Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	
			2	Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2	Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2	Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	
			3.	Dr.A.Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
			4.	Dr.V.Jenesis Zodykha, Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.
				Dr. Kamalakkannan Adhiseker, Assistant Professor, Dept. of CS and AF, SRMIST, KTR.

SO-7	Basics of Management Accounting	Investment Centers – Meaning and Functions	Fixed Budget – Concept and Application	Labour Cost Variance (LCV) – Meaning and Calculation	Practical Applications of Break-Even Analysis
SO-8	Scope of Management Accounting: Definition and importance of management accounting - Differences between management and financial accounting	Role of Responsibility Centers in Business	Flexible Budget – Concept and Application	Overhead Cost Variance (OCV) – Meaning and Calculation	Decision-Making Using Marginal Costing
SO 9-10	Tools and techniques used in management accounting - Role in planning and decision-making	Introduction to Transfer Pricing	Budgetary Control – Meaning and Importance	Interpretation and Use of Variance Analysis	Introduction to Financial Statement Analysis
SO-11	Management Accounting and Decision-Making	Problems in Transfer Pricing	Zero-Based Budgeting (ZBB) – Concept and Process	Disposal of Variances	Methods of Financial Statement Analysis
SO-12	Role of a Management Accountant	Objectives of Responsibility Centers	Performance Budgeting – Meaning and Benefits	Variance Analysis in Budgeting	Ratio Analysis and Cash Flow Analysis
SO-13	Position of Management Accountant: Reporting structure and authority - Collaboration with other departments	Determinants of Responsibility Centers	Comparison of Different Budgeting Techniques	Relationship Between Standard Costing and Budgeting	Contemporary Issues in Management Accounting
SO 14-15	Responsibilities of Management Accountant: Ethical and professional responsibilities, Impact on business growth and profitability	Practical Application and Case Studies	Practical Applications and Case Studies	Case Studies and Practical Applications	Advanced Costing Techniques

Resources					
1	M.Y. Khan and P.K. Jain , <i>Management Accounting: Text, Problems and Cases</i> , 7th Edition, McGraw Hill Education, 2017	4	B.S. Raman , <i>Financial Accounting (Vol.1): All India Universities Reference Book</i> , 1st Edition, United Publishers, 2008.		
2	R. Narayanaswamy , <i>Financial Accounting: A Managerial Perspective</i> , 5th Edition, PHI Learning, 2014.	5	V. Rajasekaran , <i>Financial Accounting</i> , 1st Edition, Pearson Education India, 2011		
3	Anil Lamba , <i>Romancing the Balance Sheet</i> , 1st Edition, HarperCollins India, 2019.	6	Dolphy D'Souza , <i>Indian Accounting Standards & GAAP</i> , 7th Edition, LexisNexis, 2017.		

Assessment											Strategies						
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)									Final Assessment (50% weightage)	Technology	Pedagogy / Andragogy	Sustainable Development				
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *		Simulations		Clarification/Pauses	✓	Good Health & Well Being	✓			
	(10 %)		(10 %)		(20 %)		(10%)		Presentation Tools		✓	Group Discussion	✓	Quality Education	✓		
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)		Practice (%)	Theory (%)	Learning Management System	✓	Hands-on Practice	✓	Gender Equality
1	Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%							
2	Understand													Debate	✓		
3	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%				Interactive Lecture	✓		
4	Analyze													Brainstorming	✓		
5	Evaluate																
6	Create	10%	10%	15%	15%	15%	15%	10%	10%	20%							
Total (%)		100%		100%		100%		100%		100%							

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers					
Professional Experts		Higher Institution Experts		Internal Experts	
1	Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1	Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1	Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2	Mr. V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2	Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2	Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
				3.	Dr. K.Monica., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

Code	PCD25AE1T	Title	Comprehensive Skills in Quantitative and Logical Reasoning				Category	AE	Ability Enhancement Course	L	T	P	C
									2	0	0	2	

Offering Department	Career Guidance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)		Depth				Attainment			Program Outcomes (PO)																		
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12							
CR-1	Build a strong foundation in numerical concepts and arithmetic techniques, enabling learners to solve mathematical problems accurately and efficiently.																										
CR-2	Equip learners with essential skills for understanding and solving financial and proportional reasoning problems relevant to real-life scenarios and career needs.																										
CR-3	Develop problem-solving skills in time, work, speed, distance, and ratio-based applications, enabling learners to tackle real-world mathematical challenges efficiently..																										
CR-4	Enhance learners' logical reasoning and data interpretation skills, enabling them to solve real-life problems involving clocks, calendars, directions, relationships, and data analysis.																										
CR-5	Sharpen learners' logical thinking and problem-solving abilities, helping them develop skills in tackling number puzzles, logical puzzles, reasoning-based problems, and coding challenges.																										
Outcomes (CO)		Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Disciplinary Knowledge	Problem Solving	Design & Development	Analysis, Design, Research	Modern Tool Usage	Society & Culture	Environment & Sustainability	Ethical practices & Social Responsibility	Individual & Team Work	Communication	Project Management & Finance	Life Long Learning							
CO-1	Apply numerical methods to solve problems involving number classification, divisibility tests, progressions, HCF & LCM, simplification techniques, and vinculum-based calculations.	✓	✓	✓	✓	1	85	75	-	3	1	3	1	-	-	-	2	-	-	-							
CO-2	Calculate interest, analyze profit and loss, and solve problems related to percentages, discounts, permutations, combinations, and probability, enhancing their quantitative reasoning skills.	✓	✓	✓	✓	3	85	75	-	3	1	3	1	-	-	-	2	-	-	-							
CO-3	Solve problems related to time and work, speed and distance, boats and streams, mixtures and alligations, height and distance, and age-based calculations with accuracy and efficiency.	✓	✓	✓	✓	4	85	75	-	3	1	3	1	-	-	-	2	-	-	-							
CO-4	Solve problems related to clocks, calendars, directions, blood relations, and interpret data from various graphical representations, including tables, bar charts, pie charts, and line graphs, with accuracy and clarity.	✓	✓	✓	✓	4	85	75	-	3	1	3	1	-	-	-	2	-	-	-							
CO-5	Solve number puzzles, logical puzzles, sequential output tracing, and reasoning problems, as well as alphanumeric series and coding/decoding problems, with precision and speed.	✓	✓	✓	✓	5	85	75	-	3	1	3	1	-	-	-	2	-	-	-							

Title & Session Outcomes	Numbers and Basic Arithmetic	Business Mathematics and Applications	Applied Arithmetic Problems	Logical Reasoning and Data Interpretation	Reasoning and Puzzle Solving
Duration (hour)	6	6	6	6	6
SO-1	Classification of Numbers & Tests of Divisibility	Problems on Averages and Percentage	Time and work - Problems	Clock - Problems	Number Puzzles - Problems
SO-2	Unit Digit & Trailing Zeroes	Problems on Discount	Time, Speed and Distance Problems	Problems on Calendar	Logical Puzzles –Problems
SO-3	Arithmetic Progression Geometric Progression	Problems on Simple Interest and Compound Interest	Boats and Streams - Problems	Direction Sense - Problems	Sequential Output Tracing - Problems
SO-4	Highest Common Factor (HCF) Least Common Multiples (LCM)	Profit and Loss - Problems	Mixtures and Alligations - Problems	Blood relation-Problems	Inductive, Logical, Abstract and Diagrammatic Reasoning - Problems
SO-5	Simplification - Problems	Permutation and Combination – Problems	Height and Distance - Problems	Data Interpretation – Table and Bar chart	Alphanumeric Series - Problems
SO-6	Virnaculum - Problems	Problems on Probability	Problems based on Ages	Data Interpretation – Pie Chart and Line graph	Coding and Decoding - Problems

Assessment									
Continuous Learning Assessment (CLA) (100 % weightage)									
Level of Thinking	CLA- 1		CLA- 2		CLA- 3		CLA - 4		
	(20%)		(20%)		(30%)		(30%)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
7 Remember									
8 Understand	40%	-	30%	-	30%	-	40%	-	
9 Apply									
11 Analyze	40%	-	40%	-	40%	-	40%	-	
1 Evaluate									
1 Create	20%	-	30%	-	30%	-	20%	-	
Total	100%		100%		100%		100%		

Strategies			
Technology	Pedagogy / Andragogy	Sustainable Development	
Simulations	✓ Case Studies	No Poverty	
Emulations	Group Discussion	✓ Zero Hunger	
Prototypes	Hands-on Practice	✓ Good Health & Well Being	
Hands-on Practice Tools	✓ Inquiry Learning	✓ Quality Education	✓
Mathematical Computing Tools	✓ Interactive Lecture	✓ Gender Equality	
Field Visit	Leading Question	✓ Clean Water & Sanitation	
	Mind Map	Affordable & Clean Energy	
	Minute Paper		
	Peer Review		
	Problem Based Learning	✓	

Resources			
1	Dr. Agarwal.R.S, Quantitative Aptitude for Competitive Examinations, S. Chand and Company Limited, 2018 Edition	1	Archana Ram, PlaceMentor: Tests of Aptitude for Placement Readiness, Oxford University Press, Oxford, 2018
2	Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill, 5th Edition	3	Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata McGraw Hill, 6th Edition

Designers					
Professional Experts		Higher Institution Experts		Internal Experts	
1	Mr. Varadha Rajan M (External Expert), Assistant Manager – Human Resources, Justdial Limited, Chennai – 600015 varadha1723@gmail.com	1	Dr. Premavathy M, Associate Professor , Department of English Center for Distance and Online Education, Bharathidasan University, Tiruchirappalli – 620024 drmpremavathy@bdu.ac.in	1	Dr. Deepalakshmi S, HoD, Department of Career Guidance Cell, FSH, SRMIST
				2	Dr. Sathish K, Assistant Professor, Department of Career Guidance Cell, FSH, SRMIST
				3	Dr. Aarthi S, Assistant Professor, Department of Career Guidance Cell, FSH, SRMIST

Semester - II

Course Code	PCF25201J	Course Title	Income Tax Law and Practice	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)	The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)															
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	1	2	3	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	Understanding Legal Framework																							
CLR-2	Skill Development for Tax Compliance																							
CLR-3	Promotes Strategic Tax Planning																							
CLR-4	Career Opportunities in Taxation																							
CLR-5	Fostering Financial Literacy and Responsibility																							
CLO-1	Interpret Tax Laws	✓	✓	-	-	2	85	75	1	-	-	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Compute Taxable Income	✓	✓	✓	-	2	85	75	3	-	-	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Apply Tax Planning Techniques	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Navigate Tax Procedures	✓	✓	✓	✓	3	85	75	3	1	2	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Stay Updated with Amendments	✓	✓	✓	✓	3	85	75	3	3	2	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	Introduction to Income Tax Law	Heads of Income	Deductions, Exemptions, and Tax Rebates	Tax Procedures and Administration	Amendments
	15	15	15	15	15
SO-1	Basic Concepts: Assessee, Income, Person.	Income from Salary: Components and Taxability.	Deductions under Section 80C (e.g., LIC, PPF).	Filing of Income Tax Returns (ITR Forms Overview).	Tax Planning vs. Tax Evasion: Ethical Boundaries.
SO-2	Scope of Total Income and Residential Status.	Perquisites and Allowances.	Deductions under Section 80D (Medical Insurance).	Advance Tax and Self-Assessment Tax.	Tax Planning for Salaried Individuals.
SO-3	Previous Year vs. Assessment Year	Income from House Property: Self-Occupied vs. Let Out.	Deductions under Section 80G (Donations).	Tax Deducted at Source (TDS) and Tax Collected at Source (TCS).	Tax Planning for Business Professionals.
SO 4-5	Concept of Tax Evasion, Avoidance, and Planning.	Deductions under House Property Income.	Other Deductions under Chapter VI-A.	Penalties and Prosecution under the Act.	Tax Planning through Investments.
SO-6	Overview of the Income Tax Act, 1961.	Profits and Gains of Business or Profession.	Exemptions under Section 10 (e.g., HRA, Leave Encashment).	Rectification of Errors and Revisions of Returns.	HUF and its Tax Implications.
SO-7	Role of Finance Act in Taxation	Allowable Expenses and Disallowed Expenses.	Rebate under Section 87A.	Income Tax Assessments: Regular vs. Scrutiny.	Tax Benefits for Startups and Small Businesses.

SO-8	Tax Rates and Slabs for Individuals and Entities.	Depreciation under Income Tax.	Tax Implications of Agricultural Income.	Appeals and Revisions in Taxation.	Handling Tax Audits: Procedures and Requirements.
SO 9-10	Agricultural Income and its Tax Implications.	Capital Gains: Types and Computation.	Standard Deduction for Salaried Employees.	Refunds and Claim Procedures.	Recent Amendments in Tax Laws.
SO-11	Income Tax Authorities and Powers.	Exemptions under Capital Gains (Sections 54, 54F, etc.).	Tax Treatment of Dividend Income.	E-Filing of Returns and Digital Tools.	International Taxation: Basics and Double Taxation Avoidance Agreements (DTAA).
SO-12	Important Definitions under Section 2 of the Act.	Income from Other Sources: Concept and Coverage.	Tax Benefits for Senior and Super Senior Citizens.	Role of GST and its Interaction with Income Tax.	Taxation of Non-Resident Indians (NRIs).
SO-13	Administration of Income Tax in India.	Tax Treatment of Gifts and Prizes.	Exemptions for Charitable Trusts and Institutions.	Rights and Duties of Taxpayers.	Role of Professionals in Tax Advisory Services.
SO 14-15	Ethical Practices in Tax Compliance.	Clubbing of Income.	Importance of Proper Documentation for Deductions.	Anti-Avoidance Measures and General Anti-Avoidance Rule (GAAR).	Case Studies in Tax Planning and Compliance.

Resources					
1	<i>Dr. Vinod K. Singhania and Dr. Monica Singhania, Income Tax, 68th Edition (2024-25)</i>	4	<i>Mehrotra and Goyal, Income Tax Law & Accounts, Latest Edition (2024-25)</i>		
2	<i>Dr.Y.Hari Prasad Reddy & Dr.H. Keerthana Reddy, Tax Planning & Management, 1st edition (2024)</i>	5	<i>T.N. Manoharan., Direct Tax Laws and International Taxation, 12th Edition (2024)</i>		
3	<i>V.P. Gaur and D.B. Narang, Income Tax Law and Practice, Revised Edition (2024)</i>	6			

Assessment										Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50 % weightage)	Technology		Pedagogy / Andragogy		Sustainable Development	
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 * (10%)					✓		✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)						
	1 Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%					
2 Understand												Debate	✓		
3 Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%		✓	Group Discussion	✓	Quality Education	✓
4 Analyze															
5 Evaluate	10%	10%	15%	15%	15%	15%	10%	10%	20%		✓	Hands-on Practice	✓	Gender Equality	✓
6 Create															
Total (%)	100%		100%		100%		100%		100%						

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

SO-6	Methods & steps of value Chain analysis	Pareto analysis – meaning	Budget reporting – types & benefits of budget report	Its application in budgeting with practical problems	Advantages, Difficulties encountered in implementing responsibility accounting.
SO-7	Quality cost management	Importance, Applications	Balance scorecard – need, challenges, key reason	Its application in budgeting with practical problems	Agriculture sector – features
SO-8	Meaning of quality & quality management	Target costing – meaning, Steps and principles	Interrelationship of the four perspectives	Transfer Pricing – meaning, Benefits, methods	Cost structure, Cost Management
SO 9-10	Cost of quality - Indian cost accounting standard 21 on quality control	Life cycle costing – meaning, Strategies for each stage of product life cycle	Variance – meaning, need & types - Contribution margin- ROCE,	Pricing based on cost	Tools to measure the performance
SO-11	Introduction to lean system - Benefits of lean system	Life cycle costing – benefits	Residual income, Economic value-added concepts – concepts, evolution	Market price on transfer price	Minimum support price & International perspective
SO-12	Just in time (JIT), Kaizen costing	Learning curve – meaning	Economic value-added concepts – evolution, Improving Economic value added concepts	Negotiated pricing	Information technology sector - features
SO-13	Features & principles	Learning curve – ratio & applications	Importance Economic value-added concepts	Pricing based on opportunity costs	Cost structure
SO 14-15	Benefits of implementing kaizen costing	Learning curve – applications	Economic value-added concepts and the company better financial management	Practical problems	Cost management and international perspective

Resources					
1	Dr.Y.Hari Prasad Reddy & Y.H.Keerthana Reddy, Strategic Cost Management, second edition, Margham Publication, 2025			4	Sexena V K Strategic Cost Management and performance evaluation, first edition, Sultan chand Publication, 2020
2	Ravi M Kishore Strategic Cost Management, fifth edition, Taxmann Publication, 2018			5	
3	Jawahar lal Strategic Cost Management, fifth edition, Himalaya Publication, 2021			6	

Assessment											Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)									Final Assessment (50% weightage)	Technology	Pedagogy / Andragogy	Sustainable Development			
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *		Theory (%)		Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	(10 %)		(10 %)		(20 %)		(10%)				Presentation Tools	✓	Group Discussion	✓	Quality Education	✓
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)			Learning Management System	✓	Hands-on Practice	✓	Gender Equality	✓
1 Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%		Debate	✓				
2 Understand											Interactive Lecture	✓				
3 Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%		Brainstorming	✓				
4 Analyze																
5 Evaluate	10%	10%	15%	15%	15%	15%	10%	10%	20%							
6 Create																
Total (%)	100%		100%		100%		100%		100%							

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

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2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.A.Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3 Dr.B. Prem Anand., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

SO-7	Research Approaches	Introduction to Research Design – Concepts and Importance	Non-Probability Sampling Techniques – Convenience, Judgmental, Snowball	Objectives and advantages of data collection	Correlation and Regression Analysis
SO-8	Research Methods versus Methodology	Objectives of Design	Determining Sample Size	Primary data collection and its methods	Introduction to Statistical Software for Data Analysis (e.g., SPSS, Excel)
SO 9-10	Identifying and Defining Research Problems	Need for Research Design	Sampling Errors and Non-Sampling Errors	Tools for data collection	Discussion of Findings and Interpretation
SO-11	Developing Research Objectives and Questions	Types of Research Design – Qualitative and Quantitative	Limitation of sample or sampling	Questionnaire vs Schedule	Drawing Conclusions and Providing Recommendations
SO-12	Technique Involved in Defining a Problem	Descriptive and Experimental Research Designs	Importance of Sample Representativeness	Piloting and Pre-testing of questionnaire	Purpose and Presentation of Research Report
SO-13	Literature Review – Purpose and Process	Formal and Informal experimental designs	Precision and confidence in determining sample size	Secondary data and its classification	Writing the Executive Summary and Abstract
SO 14-15	Research Proposal – Components and Preparation	Cross-Sectional and Longitudinal Studies	Case Studies on Research Design and Sampling in Business	Primary data vs secondary data collection	Concepts of Bibliography, Appendices and Index

Resources

1	R.Prabhu, T Raju, V. Krishnapriya, Research Methodology, Vijay Nicole, 2018	4	Bryman, A. , <i>Social Research Methods</i> , 5th Edition, Oxford University Press, 2016.
2	Bryman, A. , <i>Social Research Methods</i> , 5th Edition, Oxford University Press, 2016.	5	Punch, K. F. , <i>Introduction to Social Research: Quantitative and Qualitative Approaches</i> , 3rd Edition, SAGE Publications, 2013.
3	Kothari, C. R., Research Methodology: Methods and Techniques, 2nd Edition, New Age International, 2004.	6	Creswell, J. W., Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 5th Edition, SAGE Publications, 2017.

Assessment											Strategies						
Bloom's Level of Thinking		Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Technology		Pedagogy / Andragogy		Sustainable Development		
		CLA – 1		CLA – 2		CLA – 3		CLA – 4 *			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓		
		(10 %)		(10 %)		(20 %)		(10%)								Presentation Tools	✓
		Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)		Theory (%)	Practice (%)	Learning Management System	✓	Hands-on Practice		
1	Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%							
2	Understand												Debate		✓		
3	Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%			Interactive Lecture		✓		
4	Analyze												Brainstorming		✓		
5	Evaluate																
6	Create	10%	10%	15%	15%	15%	15%	10%	10%	20%							
Total (%)		100%		100%		100%		100%		100%							

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

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1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus,Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyrudya Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
		3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

SO-6	Stakeholder Analysis and Strategic Intent	Resource Audit and Capability Assessment	Mergers, Acquisitions, and Strategic Alliances	Role of Technology in Strategy Implementation	Corporate Social Responsibility (CSR) Strategies
SO-7	Strategic Fit and Competitive Advantage	Benchmarking and Competitive Analysis	International and Global Strategies	Resource Allocation and Budgeting for Strategy	Digital Transformation in Strategic Management
SO-8	Core Competencies and Resource-Based View (RBV)	Internal Factor Evaluation Matrix	Strategies for Emerging Markets	Managing Resistance to Strategic Change	Strategic Risk Management
SO-9	Strategic Flexibility and Change Management	Key Success Factors in Industries	Strategic Innovation and Disruptive Strategies	Strategic Control: Types and Processes	Global Strategic Trends
SO-10	Case Study on Strategic Thinking and Decision-Making	Strategic Implications of Environmental Change	Decision-Making in Strategy Formulation	Strategic Audits and Evaluation	Strategic Decision-Making Under Uncertainty
SO-11	Role of Technology in Strategic Management	Case Study on Environmental Analysis and Strategy Formulation	Role of Corporate Governance in Strategy Formulation	Case Study on Strategy Execution Challenges	Future of Strategic Management
SO-12	Industry Examples of Strategic Vision	Practical Exercise on Industry Research	Case Study on Competitive Advantage and Strategy	Practical Exercise on Strategic Monitoring	Case Study on Strategic Leadership

Resources

1	<i>Fred R. David, Forest R. David, Strategic Management: Concepts and Cases, Pearson</i>	3	<i>Azhar Kazmi, Strategic Management, McGraw-Hill Education</i>
2	<i>Subba Rao, Business Policy and Strategic Management, Himalaya Publishing House</i>	4	

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

Strategies				
Technology	Pedagogy / Andragogy	Sustainable Development		
Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓
Presentation Tools	✓ Group Discussion	✓	Quality Education	✓
Learning Management System	✓ Hands-on Practice	✓	Gender Equality	✓
	Debate	✓		
	Interactive Lecture	✓		
	Brainstorming	✓		

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr. A. Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyrudyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	3. Dr.R.Elavarasan., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

SO-6	Banking Structure in India: Scheduled and Non-Scheduled Banks	Risk Management in Lending	Types of Insurance: Life and General Insurance	Rural Insurance – Agricultural and Livestock Insurance	Blockchain and Its Applications in Finance
SO-7	<i>Digital Banking: Features and Advantages</i>	Recovery of Loans: Legal and Non-Legal Methods	Role of IRDAI in Insurance Regulation	Rural Insurance – Agricultural and Livestock Insurance	Cybersecurity in Financial Services
SO-8	Banking Services – Deposits, Loans, and Advances	Recovery of Loans: Legal and Non-Legal Methods	Role of IRDAI in Insurance Regulation	Taxation of Insurance Products: GST and Tax Benefits	Cybersecurity in Financial Services
SO-9	Banking Services – Deposits, Loans, and Advances	Recovery of Loans: Legal and Non-Legal Methods	Digital Transformation in Insurance	Taxation of Insurance Products: GST and Tax Benefits	Green Banking and Sustainable Insurance
SO-10	Reserve Bank of India (RBI) – Functions and Role	E-Banking Services: RTGS, NEFT, and UPI	Micro-Insurance: Features and Benefits	Reinsurance: Importance and Process	Green Banking and Sustainable Insurance
SO-11	Reserve Bank of India (RBI) – Functions and Role	Challenges in Credit Management	Micro-Insurance: Features and Benefits	Reinsurance: Importance and Process	Future Trends in Banking and Insurance
SO-12	Reserve Bank of India (RBI) – Functions and Role	Challenges in Credit Management	Micro-Insurance: Features and Benefits	Challenges in Insurance Operations	Future Trends in Banking and Insurance

Resources

1	E. Gordon and K. Natarajan, "Banking Theory, Law, and Practice," Himalaya Publishing	4	Dr. N. Premavathy, "Principles and Practices of Insurance," Sri Vishnu Publications, 2022
2	S.K. Sinha and S.S. Sinha, "Principles of Insurance and Risk Management," Himalaya	5	P.K. Gupta, "Insurance and Risk Management," Himalaya Publishing House, 2020
3	K.C. Shekhar and Lekshmy Shekhar, "Banking Theory and Practice," Vikas Publishing House, 22nd Edition, 2021	6	R. Uppal, "Banking and Insurance Law and Practice," Sultan Chand & Sons, 2020

Assessment										Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50 % weightage)	Technology		Pedagogy / Andragogy		Sustainable Development	
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 * (10%)			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)				
1 Remember	40%	-	40%	-	40%	-	40%	-	40%	40%					
2 Understand															
3 Apply	40%	-	40%	-	40%	-	40%	-	40%	40%					
4 Analyze															
5 Evaluate	20%	-	20%	-	20%	-	20%	-	20%	20%					
6 Create															
Total (%)	100%		100%		100%		100%		100%						

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
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Course Code	PCF25D06T	Course Title	International Business				Category	D	Discipline Elective Course	L	T	P	C
									4	0	0	4	

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)	The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)											
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CLR-1	Enhances strategic thinking, decision-making, and leadership skills required to manage multinational corporations	1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CLR-2	Enrich business operations and equipping students to navigate complex international regulatory environments																			
CLR-3	It refines their cross-cultural communication, conflict resolution, and negotiation techniques																			
CLR-4	Able to manage financial risks, currency fluctuations, and global supply chain disruptions																			
CLR-5	It explores the impact of emerging technologies on global trade, e-commerce, and international business models																			
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills
CLO-1	To assess the economic, political, legal, and cultural factors affecting international business	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3
CLO-2	To demonstrate an advanced understanding of international trade laws, and regulatory policies	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3
CLO-3	To formulate strategies that mitigate financial risks and optimize international business performance	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3
CLO-4	To manage international business relationships, resolve conflicts, and enhance global business collaboration	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3
CLO-5	Understand role of digital transformation, e-commerce, and emerging technologies in global business operations	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3

Sessions	CLO – 1	CLO - 2	CLO – 3	CLO – 4	CLO – 5
	12	12	12	12	12
SLO-1	International Business – Meaning & Nature	Theoretical Foundations of International Business	International Business Environment	International Economic Institutions and Agreements	Multinational Companies (MNCs) and Host Countries
SLO-2	Scope and Importance of International Business	Theory of Mercantilism	Framework for analyzing international business environment;	World Trade Organization	MNCs – Nature and characteristics
SLO-3	Stages of Internationalization of Business	Theory of Absolute and Comparative Cost Advantage	Domestic and foreign environments and their impact on international business decisions	International Monetary Fund	Management Practices
SLO-4	Modes of entry in to International Business	Haberler's Theory of Opportunity Cost	Legal framework of International Business	World bank	Host Country Government Policies
SLO-5	Licensing, Franchising, Joint Ventures, Strategic Alliances	Heckscher- Ohlin Theory Market Imperfections Approach	Nature and complexities	UNCTAD	International Business and Developing countries

SLO-6	Subsidiaries and Acquisitions	Product Life Cycle Approach, Transaction Cost Approach	Code and common laws and their implications to Business	Agreement on Textiles and Clothing, GSP	Motives of MNC operations in Developing Countries, Challenges posed by MNCs
SLO-7	Management of international business operations	Dunning's Eclectic Theory of International Production	International Business contract, Legal provisions, Payment terms	GSTP and other international agreements and treaties	Issue in investment, technology transfer, pricing and regulations, International collaborations and strategic alliances
SLO-8	Complexities and Issues in IB	Porter's Diamond Theory, Gains from trade	. World trading environment	International commodity trading and agreements, India's involvement and consequences.	Global Logistics and Supply Chain Management, International sourcing and procurement strategies
SLO-9	IT and international business	Foreign trade multiplier, Terms of trade	Pattern and structure of world trade in goods and services, Counter trade	Multi-Lateral Agreements, NAFTA – EU – SAARC, ASEAN-BRICS	International sourcing and procurement strategies
SLO-10	Globalization and its Impact on International businesses	New Trade Theory and its relevance in modern business	International Financial Environment, Exchange rate mechanism and arrangement	OPEC-Promotional role played by IMF	Transportation and shipping regulations
SLO-11	India's involvement in International Business	Instruments of Commercial Policy:	International money and capital markets	IFC, MIGA and ICSID	Regulations for Global Business
SLO-12	Recent Developments in International Business	Tariffs, quotas and other measures and their effects	Foreign investment flows – Pattern, structure and effects	ADB - Regulatory role played by WTO and UNCTAD	Ethics and Corporate Social Responsibility (CSR) in International Business

Resources

1	Charles W. L. Hill & G. Tomas M. Hult – International Business: Competing in the Global Marketplace, 13th Edition, McGraw-Hill, 2023.	3	Rakesh Mohan Joshi – International Business, 2nd Edition, Oxford University Press, 2018
2	John D. Daniels, Lee H. Radebaugh & Daniel P. Sullivan – International Business: Environments and Operations, 17th Edition, Pearson, 2022.	5	

Assessment										Strategies						
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Technology	Pedagogy / Andragogy		Sustainable Development			
	CLA – 1		CLA – 2		CLA – 3		CLA – 4 *									
	(10%)		(10%)		(20%)		(10%)									
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)							
1	Remember	40%	-	40%	-	40%	-	40%	-	40%						
2	Understand															
3	Apply	40%	-	40%	-	40%	-	40%	-	40%						
4	Analyze															
5	Evaluate	20%	-	20%	-	20%	-	20%	-	20%						
6	Create															
Total (%)		100%		100%		100%		100%		100%						

Strategies					
Technology	Pedagogy / Andragogy		Sustainable Development		
Simulations		Clarification/Pauses	✓	Good Health & Well Being	✓
Presentation Tools	✓	Group Discussion	✓	Quality Education	✓
Learning Management System	✓	Hands-on Practice	✓	Gender Equality	✓
		Debate	✓		
		Interactive Lecture	✓		
		Brainstorming	✓		

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	3. Dr.B. Prem Anand., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25S02J	Course Title	Setting Up of Business Entities				Category	S	Skill Enhancement Courses	L	T	P	C
									3	0	2	4	

Course Offering Department	Commerce, Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Course Rationale (CLR)	The purpose of learning this course is to:	Depth				Attainment			Program Learning Outcomes (PLO)														
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12			
CLR-1	To understand the start-up ecosystem in India, government policies, and various funding options available for entrepreneurs								1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CLR-2	To gain knowledge about the formation, registration, and tax benefits of NGOs, including trusts, societies, and Section 8 companies																						
CLR-3	To understand the concept, formation, and compliance requirements of LLPs and joint ventures for business collaboration.																						
CLR-4	To acquire knowledge of business entity registration, tax-related registrations, and essential licenses required to operate a business in India.																						
CLR-5	To understand the importance of environmental laws and compliance requirements for businesses to operate sustainably																						
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal analysis	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost analysis.	Problem Solving Skills	Communication Skills	Analytical Skills			
CLO-1	Students will be able to analyze the start-up landscape in India and identify key factors influencing the success of start-ups.	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	-	3	-	3			
CLO-2	Students will be able to differentiate between various types of non-profit organizations and understand their legal requirements and exemptions	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3			
CLO-3	Students will be able to explain the advantages, disadvantages, and incorporation process of LLPs and joint ventures in India	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3			
CLO-4	Students will be able to describe the procedures for business registration and obtaining necessary licenses like PAN, GST, and MSME registration	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3			
CLO-5	Students will be able to explain key environmental laws like the Water Act, Air Act, and Environment Protection Act and their impact on businesses	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3			

Sessions	Start-ups in India	Non-Profit Organisations	Limited Liability Partnership and Joint Venture	Registration and License	Environmental Legislations in India
	15	15	15	15	15
SO-1	Introduction to Start-ups – Evolution and Definition	Introduction to NGOs – Meaning and Importance	Introduction to LLP – Definition, Nature, and Characteristics	Introduction to Business Registration and Licensing	Introduction to Environmental Laws in India
SO-2	Start-up Landscape in India – Opportunities and Challenges	Formation and Registration Process of NGOs	Advantages and Disadvantages of LLPs	Business Entity Registration – Types and Process	The Water (Prevention and Control of Pollution) Act, 1974 – Overview
SO-3	Start-up India Policy – Objectives and Key Features	Section 8 Companies – Definition, Features, and Exemptions	Procedure for Incorporation of LLPs – Legal Requirements	Mandatory Business Registrations – Importance and Compliance	Key Provisions and Impact of the Water Act on Industries
SO 4-5	Funding Support and Incentives for Start-ups	Requirements for Incorporating a Section 8 Company	Key Provisions of an LLP Agreement	PAN – Significance, Application, and Linking with Aadhaar	The Air (Prevention and Control of Pollution) Act, 1981 – Overview

SO-6	Indian States with Start-up Policies and Exemptions	Trusts – Objectives and Legal Framework	Annual Compliance Requirements for LLPs	TAN – Purpose, Application, and Relevance in Taxation	Implementation and Compliance of the Air Act in Businesses
SO-7	Life Cycle of a Start-up – Stages from Idea to Growth	Who Can Create a Trust? Legal Provisions and Process	Introduction to Business Collaboration and Joint Ventures	GST Registration – Process, Requirements, and Benefits	The Environment Protection Act, 1986 – Significance and Provisions
SO-8	Key Considerations for Start-ups – Legal, Financial, and Market Aspects	Differences Between Public and Private Trusts	Types of Business Collaboration – Strategic Partnerships, Mergers, etc.	Registration under the Shops and Establishment Act	Role of the Environment Protection Act in Industrial Regulations
SO 9-10	Financing Options for Start-ups – Overview	Tax Exemptions Available to Trusts and NGOs	Joint Ventures – Meaning, Benefits, and Challenges	MSME Registration – Benefits and Application Process	National Green Tribunal Act, 2010 – Purpose and Functioning
SO-11	Equity and Debt Financing – Features and Differences	Formation and Governance of Trusts – Trust Deed	Types of Joint Ventures and Their Applications	Environmental Clearances – Pollution Control Board Regulations	Role of NGT in Enforcing Environmental Laws
SO-12	Venture Capital, IPO, and Crowd Funding – Advantages and Challenges	Societies – Advantages, Disadvantages, and Formation Process	Legal Framework and Key Clauses in Joint Venture Agreements	FSSAI Registration and Licensing for Food Businesses	Business Compliance with Environmental Laws – Challenges and Solutions
SO-13	Role of Incubators and Mudra Banks in Start-up Growth	Tax Exemptions for NGOs and Their Impact on Operations	Successful Joint Ventures in India – Case Studies	Intellectual Property Rights – Trademark, Patent, and Design Registration	Case Studies on Environmental Law Violations and Their Consequences
SO 14-15	Case Studies of Successful Start-ups in India	Case Studies of Successful NGOs in India	Challenges and Future Trends in LLPs and Joint Ventures	Case Studies on Business Registration and Licensing	Future Trends and Innovations in Environmental Sustainability

Resources

1	S.N. Maheshwari, <i>Financial Accounting</i> , 6th Edition, Sultan Chand & Sons, 2020.	4	Dr. S. K. Singh, <i>Entrepreneurship Development and Management</i> , 1st Edition, Vikas Publishing, 2016.
2	M.Y. Khan & P.K. Jain, <i>Management Accounting: Text, Problems and Cases</i> , 8th Edition, McGraw Hill Education, 2016.	5	Ravi M. Kishore, <i>Advanced Management Accounting</i> , 5th Edition, Taxmann Publications, 2022.
3	P.C. Tulsian, <i>Cost Accounting</i> , 2nd Edition, Pearson, 2021.	6	T.R. Jain & K.L. Narang, <i>Business Regulatory Framework</i> , 4th Edition, Kalyani Publishers, 2020.

Assessment										Strategies							
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Technology		Pedagogy / Andragogy		Sustainable Development			
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 * (10%)			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓			
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Quality Education	✓			
													Learning Management System	✓	Hands-on Practice	✓	Gender Equality
1	Remember	20%	20%	15%	15%	15%	15%	20%	20%			Debate	✓				
2	Understand											Interactive Lecture	✓				
3	Apply	20%	20%	20%	20%	20%	20%	20%	20%			Brainstorming	✓				
4	Analyze																
5	Evaluate																
6	Create	10%	10%	15%	15%	15%	15%	10%	10%								
Total (%)		100%		100%		100%		100%					100%				

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus,Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	2 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore	3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

SO-3	Emotional Intelligence (Identifying, Managing and Understanding Emotions)	Presentation for Internal and External Communication - online & offline Meetings	Techniques to Follow in Group Discussion	Word Analogy	Idioms and Phrases
SO-4	Process of Career Exploration	Time Management and Planning Tools	Mock Group Discussion	Verbal Classification	Cloze Test
SO-5	STAR Technique (situation, task, approach and response) for Facing an Interview	Decision Making Skills	Interview Techniques	Spotting Errors	Theme Detection
SO-6	Professional Attitude – Entrepreneurial, Rational, Optimistic Attitude	Teamwork in Workspace - Resilience and Stress Management	Mock Personal Interview	Sentence Correction	Reading Comprehension

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)								
	CLA – 1 (20 %)		CLA – 2 (20 %)		CLA – 3 (30 %)		CLA – 4 (30%)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
7 Remember									
8 Understand	25%	-	20%	-	30%	-	50%	-	
9 Apply		-		-		-	25%	-	
1 Analyze	50%		50%		40%				
1 Evaluate		-		-		-	25%	-	
1 Create	25%		30%		30%				
Total	100 %		100 %		100 %		100 %		

Strategies			
Technology		Pedagogy / Andragogy	Sustainable Development
Simulations	✓	Case Studies	✓ No Poverty
Emulations	✓	Group Discussion	✓ Zero Hunger
Prototypes		Hands-on Practice	✓ Good Health & Well Being
Hands-on Practice Tools	✓	Inquiry Learning	✓ Quality Education
Mathematical Computing Tools		Interactive Lecture	✓ Gender Equality
Field Visit		Leading Question	✓ Clean Water & Sanitation
		Mind Map	✓ Affordable & Clean Energy
		Minute Paper	
		Peer Review	✓
		Problem Based Learning	✓

Resources			
1	"The Johari Window: A Model for Self-awareness and Personal Growth" by Joseph Luft & Harrington Ingham	2	Campus Recruitment complete Reference , Praxis Groups
3	"The 7 Habits of Highly Effective People" by Stephen R. Covey	4	A Modern Approach to Verbal and Non Verbal Reasoning – Dr A S Agarwal
5	"SMART Goals: How to Set and Achieve Your Personal and Professional Goals" by S.J. Scott	6	Verbal Ability & Reading Comprehension for CAT - Arun Sharma

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		3
		Dr. Sam Israel S, Assistant Professor, Department of Career Guidance Cell, FSH, SRMIST
		4
		Dr Elamathiyan E, Assistant Professor, Department of Career Guidance Cell, FSH, SRMIST

SEMESTER III

Code	PAF25301J	Title	Financial Management	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)											
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CR-1	To Equip students with fundamental financial management concepts to make sound business and investment decisions.																			
CR-2	To Provide knowledge of capital budgeting, cost of capital, and working capital management to optimize financial strategies.																			
CR-3	To Help students understand the risk-return trade-off and assess financial risks in investment and financing decisions.																			
CR-4	To teach how financial planning, dividend policies, and liquidity management contribute to long-term business success.																			
CR-5	To Develop the financial expertise required for careers in corporate finance, investment banking, and entrepreneurship.																			

Outcomes (CO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Level of Thinking			Program Outcomes (PO)											
						Expected Proficiency (%)	Expected Attainment (%)		1	2	3	4	5	6	7	8	9	10	11	12
CO-1	To Understand Financial Management Principles	✓				5	85	75	1	-	-	3	-	2	-	-	3	3	-	3
CO-2	To Apply Capital Budgeting Techniques	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	-	3	3	-	3
CO-3	To Evaluate Cost of Capital & Financing Decisions		✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3
CO-4	To Formulate Dividend Policies		✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3
CO-5	To Manage Working Capital Efficiently	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	3	-	3

Title & Session Outcomes	Fundamentals of Financial Management	Financing Decisions and Cost of Capital	Capital Budgeting and Investment Decisions	Dividend Policy and Theories	Managing Liquidity and Working Capital
Duration (hour)	15	15	15	15	15
SO-1	Introduction to Financial Management and Its Functions	Introduction to Sources of Finance: Short-Term vs. Long-Term	Introduction to Capital Budgeting – Importance and Objectives	Introduction to Dividends – Meaning, Nature, and Importance	Introduction to Working Capital Management
SO-2	Objectives of the Firm: Profit Maximization vs. Value Maximization	Long-Term Sources of Finance: Equity, Debt, Retained Earnings	Concept of Cash Flow in Capital Budgeting – Identifying Relevant Cash Flows	Types of Dividends – Cash Dividend, Stock Dividend, Stock Split, Bonus Shares	Concepts of Working Capital – Gross and Net Working Capital

SO-3	Role of the Chief Financial Officer (CFO)	Short-Term Sources of Finance: Trade Credit, Bank Loans, Commercial Paper	Discounted Payback Period – Concept, Computation, Pros & Cons	Concept of Payout Ratio and Retention Ratio – Meaning & Importance	Factors Affecting Working Capital Needs
SO 4-5	Financial Environment of a Firm	<i>Practice 4:</i> Cost of Capital: Concept and Importance	Net Present Value (NPV) – Concept, Computation, Pros & Cons	Factors Affecting Dividend Policy – Internal and External Factors	<i>Practice 10:</i> Estimating Working Capital Requirements
SO-6	Concept of Time Value of Money & Its Importance	Implicit and Explicit Cost of Capital	Profitability Index (PI) – Concept, Computation, Pros & Cons	Walter’s Model of Dividend Policy – Concept, Assumptions, and Limitations	Working Capital Cycle – Concept and Importance
SO-7	Compounding Techniques and Applications	Computation of Specific Costs: Cost of Equity, Debt, and Preference Capital	Average Rate of Return (ARR) / Accounting Rate of Return (ARR) – Method & Application	Gordon’s Model of Dividend Policy – Concept, Assumptions, and Limitations	Management of Cash and Marketable Securities
SO-8	Discounting Techniques and Applications	Weighted Average Cost of Capital (WACC)	Internal Rate of Return (IRR) – Concept, Computation, Pros & Cons	Dividend Decisions and Growth – Relationship Between Dividend and Growth	Management of Receivables – Credit Policies and Collection Strategies
SO 9-10	Concept of Annuity and Perpetuity	<i>Practice 5:</i> Rationale for After-Tax Weighted Average Cost of Capital	Comparing Capital Budgeting Methods – Relative Merits & Demerits	Relevance vs. Irrelevance of Dividends – Different Theories	<i>Practice 11:</i> Inventory Management Techniques in Working Capital
SO-11	Applications of Annuity and Perpetuity in Financial Decisions	Marginal Cost of Capital – Concept and Computation	Risk Considerations in Capital Budgeting – Sensitivity Analysis & Scenario Analysis	Formulating a Dividend Policy – Factors & Practical Considerations	Policies Relating to Current Assets – Conservative, Aggressive, Balanced
SO-12	Understanding the Risk-Return Relationship	Factors Affecting Cost of Capital	Capital Budgeting in Practice – Case Studies and Real-Life Applications	Dividend Policy in Practice – Case Studies of Companies’ Dividend Strategies	Various Sources of Finance for Working Capital Needs
SO-13	Practical Examples on Time Value of Money	Case Studies on Financing Decisions and Cost of Capital	Strategic Capital Investment Decisions – Role in Business Expansion	Tax Implications on Dividend Decisions – Impact on Investors and Firms	Practical Approaches to Working Capital Optimization
SO 14-15	Case Studies on Time Value of Money	Case Studies on Financing Decisions and Cost of Capital	Strategic Capital Investment Decisions – Role in Business Expansion	Tax Implications on Dividend Decisions – Impact on Investors and Firms	<i>Practice 12:</i> Practical Approaches to Working Capital Optimization

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)								Final Exam (50% Weightage)
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 (10 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory
1 Remember									
1 Understand	20%	20%	15%	15%	15%	15%	20%	20%	40%
1 Apply									40%
1 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	
1 Evaluate									20%
1 Create	10%	10%	15%	15%	15%	15%	10%	10%	
Total	100 %		100 %		100 %		100 %		100 %

Strategies					
Technology		Pedagogy / Andragogy		Sustainable Development	
Simulations	✓	Case Studies	✓	No Poverty	✓
Emulations	✓	Group Discussion	✓	Zero Hunger	✓
Prototypes		Hands-on Practice	✓	Good Health & Well Being	✓
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education	
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality	
Field Visit		Leading Question		Clean Water & Sanitation	
		Mind Map		Affordable & Clean Energy	
		Minute Paper			
		Peer Review			
		Problem Based Learning			

Resources	
1. Prasanna Chandra, <i>Financial Management: Theory and Practice, 10th Edition, McGraw Hill Education, 2019</i>	2. Rustagi, R.P., <i>Fundamentals of Financial Management, 8th Edition, Taxmann Publications, 2020</i>
3. Khan, M.Y. & Jain, P.K., <i>Financial Management: Text, Problems, and Cases, 8th Edition, McGraw Hill Education, 2018.</i>	

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus,Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Code	PAF25302J	Title	Foreign Exchange and Financing of Foreign Trade	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	<i>The purpose of learning this course is to:</i>	Depth				Attainment			Program Outcomes (PO)													
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12		
CR-1	Develop a Deep Understanding of the Foreign Exchange Market								Level of Thinking Expected Proficiency (%) Expected Attainment (%)	Basic Knowledge Application of Concepts Link with other Disciplines Procedural Knowledge application of marginal Ability to Utilize Skills in Modeling Analyze, Interpret Data Use of benefit/cost Problem Solving Skills Communication Skills Analytical Skills	1	2	3	4	5	6	7	8	9	10	11	12
CR-2	Equip Students with Knowledge of Trade Finance Instruments										1	2	3	4	5	6	7	8	9	10	11	12
CR-3	Enhance Currency Risk Management Skills										1	2	3	4	5	6	7	8	9	10	11	12
CR-4	Foster Practical Application of International Trade Finance										1	2	3	4	5	6	7	8	9	10	11	12
CR-5	Prepare Students for Careers in International Finance										1	2	3	4	5	6	7	8	9	10	11	12
Outcomes (CO)	<i>At the end of this course, learners will be able to:</i>	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)														
CO-1	Understanding of Foreign Exchange Mechanisms	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3		
CO-2	Proficiency in Trade Finance Instruments	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	3	3	-	3			
CO-3	Effective Currency Risk Management		✓			6	85	75	3	-	-	3	-	-	-	3	3	-	3			
CO-4	Application of International Trade Financing Principles	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	3	3	-	3			
CO-5	Career Readiness in International Finance and Trade	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	-	3			

Title & Session Outcomes	Introduction to International Trade and its Economic Impact 15	Export and Import Finance 15	Foreign Exchange Markets and Currency Management 15	Export Trade Documentation 15	Export Promotion and Government Schemes 15
SO-1	Benefits of International Trade	Financial Requirements in International Trade	Overview of Foreign Exchange Markets	Types of Financial Documents in Export Trade	Overview of Export Promotion Schemes in India
SO-2	Foundations of International Trade	Specialized Financing Needs for International Trade	Spot Prices vs. Forward Prices	Bill of Exchange: Types and Functions	Government Organizations Supporting Export Growth
SO-3	Foreign Trade and Economic Development	INCO Terms and Their Significance (FOB, CIF, etc.)	Factors Affecting Exchange Rates	Commercial Documents in Export Transactions	Export Incentives: Duty Exemption and IT Concessions
SO 4-5	Balance of Trade and Economic Indicators	Payment Terms in International Trade Transactions	Impact of Exchange Rates on Foreign Trade	Role of Proforma Invoice and Commercial Invoice	Marketing Assistance for Exporters
SO-6	Balance of Payments: Concepts and Importance	Understanding Letters of Credit	Hedging Against Exchange Rate Fluctuations	Consular Documents and Their Importance	Export Promotion Capital Goods (EPCG) Scheme
SO-7	Current Trends in India's International Trade	Pre-Shipment and Post-Shipment Finance	Using Forward Contracts in Currency Management	Customs Documents and Legalized Invoices	Duty Entitlement Passbook (DEPB) Scheme

SO-8	Barriers to International Trade	Forfeiting in International Trade	Futures Contracts and Currency Options	Certificate of Origin and Its Significance	Advance License Scheme for Exporters
SO 9-10	Trade Policies and Protectionism	Deferred Payment Terms and Their Impact	Foreign Exchange Management Act (FEMA)	Packing List and Weight Certificate	Export Processing Zones (EPZ) and Export Units (EQU)
SO-11	Role of EXIM Policy in International Trade	Role of EXIM Bank in Export Finance	Exchange Rate Determination	Certificates of Analysis, Quality, and Inspection	Special Economic Zones (SEZ) for Exporters
SO-12	Impact of Globalization on Trade Practices	Export Credit Guarantee Corporation (ECGC) and Its Schemes	Exchange Rate Forecasting Methods	Health and Safety Certification in Export Trade	Role of Export Houses in International Trade
SO-13	Trade Liberalization and its Benefits	Import Licensing Process and Financing Methods	Law of One Price and its Implications	Transport Documents: Bill of Lading, Airway Bill, etc.	Other Export Promotion Efforts by the Government
SO 14-15	International Trade Agreements and Organizations	Financing Methods for Importing Capital Goods	Purchasing Power Parity (PPP) Theory	Risk Coverage: Insurance Policies and Cover Notes	Procedures for Export Certification and Compliance

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)								Final Exam (50% Weightage)
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 (10 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
1: Remember									
2: Understand	20%	20%	15%	15%	15%	15%	20%	20%	40%
2: Apply									
2: Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%
2: Evaluate									
2: Create	10%	10%	15%	15%	15%	15%	10%	10%	20%
Total	100 %		100 %		100 %		100 %		100 %

Strategies			
Technology		Pedagogy / Andragogy	Sustainable Development
Simulations	✓	Case Studies	✓ No Poverty
Emulations	✓	Group Discussion	✓ Zero Hunger
Prototypes		Hands-on Practice	✓ Good Health & Well Being
Hands-on Practice Tools		Inquiry Learning	✓ Quality Education
Mathematical Computing Tools		Interactive Lecture	✓ Gender Equality
Field Visit		Leading Question	Clean Water & Sanitation
		Mind Map	Affordable & Clean Energy
		Minute Paper	
		Peer Review	
		Problem Based Learning	

Resources			
1	Foreign Exchange: A Practical Guide to the FX Markets 1st Edition, Tim Weithers, , Wiley Publishers, 2013	2	E. Gordon and K. Natarajan, Financial Markets and Services, Himalaya Publishing House,2023
3	Frederic S. Mishkin, The Economics of Money, Banking, and Financial Markets, Pearson Education,2024	4	

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Code	PAF25303J	Title	Security Analysis and Portfolio Management	Category	C	Professional Core Course	L	T	P	C
							3	0	2	4

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)																	
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12						
CR-1	To provide knowledge on investment and investment schemes								Level of Thinking Expected Proficiency (%) Expected Attainment (%)	Basic Knowledge Application of Concepts Link with other Disciplines Procedural Knowledge Application of marginal Ability to Utilize Skills in Modeling Analyze, Interpret Data Use of benefit/cost Problem Solving Skills Communication Skills Analytical Skills	1	2	3	4	5	6	7	8	9	10	11	12				
CR-2	To familiarize students with security analysis and security valuation and also portfolio selection and construction.																									
CR-3	To acquaint students on the calculation and decision making on securities, investment schemes and financial products.																									
CR-4	To inculcate interest in students towards investment science and financial management.																									
CR-5	Understand to compare the intrinsic value with current market price of the equity																									
Outcomes (CO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)																		
CO-1	Gained knowledge on Investment process	✓				5	85	75																		
CO-2	Knowledge on various investment avenue	✓	✓	✓		4	85	75																		
CO-3	Theoretical and practical knowledge on portfolio management		✓			6	85	75																		
CO-4	Students familiar with the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process	✓	✓	✓	✓	3	85	75																		
CO-5	Enhanced knowledge in the areas of systematic savings for tax-planning and investment planning	✓	✓			2	85	75																		

Title & Session Outcomes	Fundamentals of Investment	Risk and Return Analysis	Fundamental and Technical Analysis	Portfolio Management	Derivatives and Market Instruments
Duration (hour)	15	15	15	15	15
SO-1	Meaning of Investment, Basics of Investment	Risk in investment	Introduction to Fundamental analysis	Portfolio analysis	Meaning of Derivatives, Definition of Derivatives
SO-2	Indian Market-overview, Players in Indian Market	Types of risk	Economic analysis	Portfolio Evaluation	Products of Derivatives, Participants of Derivatives
SO-3	Importance of investments, Reasons for investing	Risk measurement	Industry analysis	Markovitz's model	Functions of Derivatives, types of Derivatives
SO 4-5	Investment vs speculation, Investment Process	Beta factor	Industry life cycle	Sharpe's single index model, Treynor's performance index	development of exchange traded derivatives, global derivatives markets

SO-6	Characteristics of Ines of Investments	<i>Utility of Beta factor</i>	Analysing the Structure of an Industry	Jensen’s performance index, Capital Market theory	Derivatives market in India
SO-7	<i>Objectives of Investments</i>	<i>Utility of Beta factor</i>	Profit Potential of Industries	CAPM model, Arbitrage pricing theory	Futures and options
SO-8	<i>Types of Investors, Hedging</i>	<i>Minimising risk exposure</i>	Analyzing the Financial Statements	Portfolio Selection, Risk preferences	development of options market
SO 9-10	<i>Essential features of a good investment Programme</i>	<i>Minimising risk exposure</i>	Market Share/Profit Margin Approach	investor preferences, Constructing the portfolio	call options
SO-11	<i>Factors influencing the investment decision</i>	<i>Valuation of bond and return on bond</i>	Independent Forecast of Revenue and Expenses	<i>Efficient frontier with risk less lending</i>	put options
SO-12	<i>Qualities of a successful investment, Flexibility and openness and decisiveness</i>	<i>Valuation of bond and return on bond</i>	<i>Meaning of Technical analysis, Fundamental VS Technical analysis</i>	<i>security market line applications of the security market line</i>	organized options trading
SO-13	<i>Common Errors in Investment Management, Investment strategies</i>	<i>Anticipated return</i>	Technical analysis market indicators	<i>The capital market line CML, Pricing of securities with CAPM</i>	<i>exchanges on which options trade</i>
SO 14-15	<i>Introduction to Green Investing</i>	Multiple year holding return Multiple year holding return Constant growth mode Two stage growth mode Three stage growth model	Charles Dow Theory, Trends of Market Trend Continuation Pattern	<i>Asset Allocation: Process, Types of asset allocation Forward contracts</i>	<i>Forward contracts, Options and Future</i>

Assessment										
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)								Final Exam (50% Weightage)	
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 (10 %)			
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	
Remember										
Understand	20%	20%	15%	15%	15%	15%	20%	20%	40%	
Apply										
Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%	
Evaluate										
Create	10%	10%	15%	15%	15%	15%	10%	10%	20%	
Total	100 %		100 %		100 %		100 %		100 %	

Strategies				
Technology	Pedagogy / Andragogy		Sustainable Development	
Simulations	✓	Case Studies	✓	No Poverty
Emulations	✓	Group Discussion	✓	Zero Hunger
Prototypes		Hands-on Practice	✓	Good Health & Well Being
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality
Field Visit		Leading Question		Clean Water & Sanitation
		Mind Map		Affordable & Clean Energy
		Minute Paper		
		Peer Review		
		Problem Based Learning		

Resources			
1	Avadhani V.A, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt Ltd	2	
3	Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd	4	

Designers			
Professional Experts		Higher Institution Experts	
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			Internal Experts
			2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Code	PAF25D07T	Title	Financial Market Operation				Category	D	Discipline Elective Courses	L	T	P	C
									4	0	0	4	

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	<i>The purpose of learning this course is to:</i>	Depth				Attainment			Program Outcomes (PO)														
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12			
CR-1	Understand the Functioning of Financial Markets								Level of Thinking	Expected Proficiency	Expected Attainment	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills
CR-2	Develop Analytical and Decision-Making Skills																						
CR-3	Enhance Knowledge of Regulatory Frameworks																						
CR-4	Prepare for Professional Roles in Finance																						
CR-5	Adapt to Emerging Trends and Innovations																						
Outcomes (CO)	<i>At the end of this course, learners will be able to:</i>	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency	Expected Attainment	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	application of marginal	Ability to Utilize	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills			
CO-1	Analyze Financial Markets	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3			
CO-2	Evaluate Financial Instruments	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	-	3	3	-	3			
CO-3	Apply Trading and Investment Strategies		✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3			
CO-4	Understand Regulatory Mechanisms	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3			
CO-5	Adapt to Emerging Market Trends	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	3	-	3			

Title & Session Outcomes	<i>Introduction to Financial Markets</i>	<i>Money Market Operations</i>	<i>Capital Market Operations</i>	<i>Derivatives and Commodities Market</i>	<i>Global Financial Markets and Trends</i>
Duration (hour)	12	12	12	12	12
SO-1	<i>Overview of Financial Markets: Definition and Functions.</i>	<i>Nature and Scope of the Money Market.</i>	<i>Nature and Structure of the Capital Market.</i>	<i>Introduction to Financial Derivatives: Futures, Options, and Swaps.</i>	<i>Overview of Global Financial Markets.</i>
SO-2	<i>Classification of Financial Markets: Money Market vs. Capital Market.</i>	<i>Characteristics and Functions of Money Markets.</i>	<i>Primary Market: IPOs and FPOs.</i>	<i>Importance and Functions of the Derivatives Market.</i>	<i>International Stock Exchanges: NYSE, NASDAQ, and Others.</i>
SO-3	<i>Structure of Financial Systems</i>	<i>Instruments of the Money Market: Treasury Bills, Commercial Papers, Certificates of Deposit.</i>	<i>Secondary Market: Stock Exchanges and Trading Mechanisms.</i>	<i>Commodity Market Overview: Spot and Futures.</i>	<i>Foreign Exchange Market and Its Operations.</i>

SO-4	<i>Role of Financial Markets in Economic Development.</i>	<i>Call Money Market and Repo Market.</i>	<i>Stock Market Indices: Sensex, Nifty, and Sectoral Indices.</i>	<i>Regulatory Framework for Derivatives and Commodity Markets in India.</i>	<i>Role of IMF and World Bank in Global Finance</i>
SO-5	<i>Regulatory Framework of Financial Markets in India.</i>	<i>Role of the Reserve Bank of India in the Money Market.</i>	<i>Equity Market: Features and Participants.</i>	<i>Role of Exchanges like MCX and NCDEX.</i>	<i>Global Trends in Financial Markets: ESG and Green Finance.</i>
SO-6	<i>Participants in Financial Markets: Investors, Intermediaries, and Institutions.</i>	<i>Interbank Lending and Borrowing Mechanisms.</i>	<i>Debt Market: Bonds and Debentures.</i>	<i>Hedging, Speculation, and Arbitrage in Derivatives.</i>	<i>Impact of Globalization on Indian Financial Markets.</i>
SO-7	<i>Types of Financial Instruments: Equity, Debt, and Derivatives.</i>	<i>Liquidity Adjustment Facility (LAF) and Marginal Standing Facility (MSF).</i>	<i>Role of Investment Banks in Capital Markets.</i>	<i>Pricing Mechanism in Derivatives.</i>	<i>Cross-Border Investments and FDI/FII.</i>
SO-8	<i>Primary Market and Secondary Market: Differences and Functions.:</i>	<i>Money Market Mutual Funds.</i>	<i>SEBI Guidelines for Capital Markets.</i>	<i>Risks Associated with Derivatives Trading.</i>	<i>Emerging Markets and Frontier Markets.</i>
SO-9	<i>Stock Exchanges in India: NSE, BSE, and Others.</i>	<i>Importance of the Money Market in Monetary Policy.</i>	<i>Risk Management in Capital Market Operations.</i>	<i>Commodity Market Instruments: Metals, Energy, and Agriculture.</i>	<i>Cryptocurrency Markets and Blockchain Technology.</i>
SO-10	<i>Role of SEBI: Functions and Regulations.</i>	<i>Money Market Reforms in India.</i>	<i>Clearing and Settlement Process in Stock Exchanges.</i>	<i>Role of International Commodity Markets.</i>	<i>Role of Credit Rating Agencies in Global Finance.</i>
SO-11	<i>Challenges and Opportunities in Indian Financial Markets.</i>	<i>Differences Between Money Market and Capital Market.</i>	<i>Venture Capital and Private Equity.</i>	<i>Financial Innovations in Derivatives Markets.</i>	<i>Financial Crises: Causes and Lessons Learned.</i>
SO-12	<i>Emerging Trends in Financial Markets: FinTech and Digitalization.:</i>	<i>Case Studies in Money Market Operations.</i>	<i>Case Studies on Capital Market Successes and Failures.</i>	<i>Case Studies in Derivatives and Commodity Markets.</i>	<i>Future of Financial Markets: AI, Big Data, and FinTech.</i>

Assessment										Strategies						
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Technology		Pedagogy / Andragogy		Sustainable Development		
	CLA – 1 (10%)		CLA – 2 (10%)		CLA – 3 (20%)		CLA – 4* (10%)			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓		
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)					
1 Remember	40%	-	40%	-	40%	-	40%	-	40%	-	40%					
2 Understand																
3 Apply	40%	-	40%	-	40%	-	40%	-	40%	-	40%					
4 Analyze																
5 Evaluate	20%	-	20%	-	20%	-	20%	-	20%	-	20%					
6 Create																
Total (%)	100%		100%		100%		100%		100%		100%					

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Resources			
1	<i>L.M. Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Education, 2024</i>	2	E. Gordon and K. Natarajan, Financial Markets and Services, Himalaya Publishing House, 2023
3	<i>Frederic S. Mishkin, The Economics of Money, Banking, and Financial Markets, Pearson Education, 2024</i>	4	Mishkin, Frederic S., <i>Financial Markets and Institutions</i> , 9th Edition, Pearson, 2018.

Designers		
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SO-4	<i>Factors influencing entrepreneurship: Economic and environmental factors</i>	<i>Generating ideas: Brain storming</i>	<i>Financial assistance by different agencies</i>	Myths of Innovation	Encouraging Entrepreneurship
SO-5	<i>Characteristics of an entrepreneur</i>	<i>Generating ideas: Focus Groups</i>	<i>Small Scale Industries</i>	Innovation Models	Barriers to Innovation
SO-6	<i>Types of entrepreneur: Based on business, based on motivation</i>	<i>Generating ideas: Surveys</i>	<i>Carry On Business licence</i>	Categories of Innovation	Ethical Issues in Innovation
SO-7	<i>Types of entrepreneur: Based on use of technology, based on growth</i>	<i>Generating ideas: Customer Advisory Boards</i>	<i>Environmental clearance</i>	Innovation Management	Social Responsibility in Business
SO-8	<i>Social entrepreneurship, New generation entrepreneurship</i>	<i>Generating ideas: Day in the life research</i>	<i>National Small Industries Corporation</i>	Requirements for Innovation	Political Impact on Innovation
SO-9	<i>Health entrepreneurship</i>	<i>Encouraging focal point for ideas and creativity at a firm level</i>	<i>Quality standards: ISO</i>	Practices of Innovation Management	Innovation as a Trait
SO-10	<i>Tourism entrepreneurship</i>	<i>Protecting ideas from being lost or stolen</i>	<i>Financial assistance to MSME, Modernisation assistance to small scale unit</i>	Barriers to Innovation	The Innovation Process
SO-11	<i>Women entrepreneurship</i>	<i>Patents</i>	<i>The Small Industries Development Bank of India (SIDBI)</i>	Future of Innovation	Entrepreneurship & Innovation Link
SO-12	<i>Barriers of entrepreneurship</i>	<i>IPRs</i>	<i>The State Small Industries Development Corporation (SSIDC)</i>	Innovation Process	<i>Suggested Readings</i>

Assessment											
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)										Final Exam (50% Weightage)
	CLA – 1		CLA – 2		CLA – 3		CLA – 4				
	(10 %)		(10 %)		(20 %)		(10 %)				
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
1 Remember											
2 Understand	40%	-	40%	-	40%	-	40%	-	40%	-	
3 Apply											
4 Analyze	40%	-	40%	-	40%	-	40%	-	40%	-	
5 Evaluate											
6 Create	20%	-	20%	-	20%	-	20%	-	20%	-	
Total	100 %		100 %		100 %		100 %		100 %		

Strategies				
Technology		Pedagogy / Andragogy		Sustainable Development
Simulations	✓	Case Studies	✓	No Poverty ✓
Emulations	✓	Group Discussion	✓	Zero Hunger ✓
Prototypes		Hands-on Practice	✓	Good Health & Well Being ✓
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality
Field Visit		Leading Question		Clean Water & Sanitation
		Mind Map		Affordable & Clean Energy
		Minute Paper		
		Peer Review		
		Problem Based Learning		

Resources	
1	P.N. Singh – Developing Entrepreneurship for Economic Growth
3	Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
5	Donald L. Sexton & Raymond W. Smilor: The Art and Science of Entrepreneurship (Ballinger Pub. Co.)
7	Dan Steinhoff & John F. Burgess: Small Business Management — Fundamentals (McGraw Hill).
2	Gupta & N. Srinivasan – Entrepreneurship Development
4	Jeffrey A. Timmons and Stephen Spinelli, "New Venture Creation: Entrepreneurship for the 21st Century," McGraw-Hill, 2004.
6	Malcolm Gladwell, "The Tipping Point: How Little Things Can Make A Big Difference," Little, Brown, February 2000
8	Peter F. Drucker, Innovation and Entrepreneurship Practice and Principles, East West Press Limited.

Designers		
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		2
		Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Code	PAF25D09T	Title	Logistics and Supply Chain Management				Category	D	Discipline Elective Courses	L	T	P	C
									4	0	0	4	

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)		Depth				Attainment			Program Outcomes (PO)														
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12			
CR-1	<i>The purpose of learning this course is to:</i>								Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of Concepts	Link with other Disciplines	Procedural Knowledge	Application of marginal	Ability to Utilize Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost analysis.	Problem Solving Skills	Communication Skills	Analytical Skills
CR-2	<i>Provide foundational knowledge of logistics and supply chain principles to enable strategic decision-making.</i>	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3			
CR-3	<i>Equip students with tools and techniques for efficient inventory, transportation, and procurement management.</i>	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	-	3	3	-	3			
CR-4	<i>Foster critical thinking for managing supply chain risks and building resilient supplier relationships.</i>		✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3			
CR-5	<i>Encourage the application of analytical methods in demand planning, distribution, and customer service improvement.</i>	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3			
CR-5	<i>Inspire the adoption of innovative technologies and sustainability in addressing modern logistics challenges.</i>	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	3	-	3			

Title & Session Outcomes	Introduction to Logistics and Supply Chain Management	Inventory and Transportation Management	Procurement and Supplier Relationship Management	Demand Forecasting and Distribution Management	Emerging Trends in Logistics and Supply Chain Management
Duration (hour)	12	12	12	12	12
SO-1	<i>Overview of Logistics and Supply Chain Management – Definitions and Importance</i>	<i>Introduction to Inventory Management – Types and Importance</i>	<i>Procurement Process – Objectives and Strategies</i>	<i>Importance of Demand Forecasting in SCM</i>	<i>Digital Transformation in Supply Chains</i>
SO-2	<i>Components and Functions of Logistics</i>	<i>Inventory Control Techniques – EOQ, JIT, and ABC Analysis</i>	<i>Sourcing Strategies – Local vs. Global Sourcing</i>	<i>Qualitative and Quantitative Forecasting Techniques</i>	<i>Artificial Intelligence (AI) in Logistics</i>
SO-3	<i>Evolution and Role of Supply Chain Management</i>	<i>Warehouse Management – Functions and Types</i>	<i>Supplier Selection and Evaluation</i>	<i>Demand Planning and Inventory Alignment</i>	<i>Blockchain for Supply Chain Transparency</i>

SO-4	<i>Logistics and SCM Integration</i>	<i>Storage and Material Handling Systems</i>	<i>Supplier Development and Partnership</i>	<i>Bullwhip Effect in Supply Chains</i>	<i>Big Data Analytics in SCM</i>
SO-5	<i>Key Drivers of Supply Chain Performance</i>	<i>Introduction to Transportation Management</i>	<i>Contract Negotiations and Management</i>	<i>Distribution Channels – Types and Functions</i>	<i>Internet of Things (IoT) in Logistics</i>
SO-6	<i>Supply Chain Design and Configuration</i>	<i>Modes of Transportation – Road, Rail, Air, and Water</i>	<i>E-Procurement and Technology Integration</i>	<i>Distribution Network Design</i>	<i>Circular Supply Chains and Recycling</i>
SO-7	<i>Role of Technology in SCM</i>	<i>Transportation Network Design</i>	<i>Cost Management in Procurement</i>	<i>Retail and Wholesale Distribution Strategies</i>	<i>Omni-Channel Logistics</i>
SO-8	<i>Global Supply Chains – Challenges and Opportunities</i>	<i>Fleet Management and Optimization</i>	<i>Risk Management in Procurement</i>	<i>Distribution Automation and Technology</i>	<i>Resilience and Agility in Supply Chains</i>
SO-9	<i>Logistics Costs and Efficiency</i>	<i>Transportation Costs and Pricing Strategies</i>	<i>Supplier Relationship Management (SRM)</i>	<i>Third-Party Logistics (3PL) and Fourth-Party Logistics (4PL)</i>	<i>Role of Cloud Computing in SCM</i>
SO-10	<i>Supply Chain Sustainability and Green Logistics</i>	<i>Role of Technology in Inventory and Transportation</i>	<i>Vendor Managed Inventory (VMI) Systems</i>	<i>Reverse Logistics and Returns Management</i>	<i>Humanitarian Logistics and Disaster Management</i>
SO-11	<i>Metrics for Supply Chain Performance</i>	<i>Risk Management in Inventory and Transportation</i>	<i>Ethical Issues in Procurement and Supplier Management</i>	<i>Customer Relationship Management (CRM) in Distribution</i>	<i>Government Policies and Regulations Impacting Logistics</i>
SO-12	<i>Case Study on Supply Chain Strategy</i>	<i>Case Study on Inventory and Logistics Challenges</i>	<i>Case Study on Procurement and Supplier Relationship</i>	<i>Case Study on Distribution and Demand Forecasting</i>	<i>Case Study on Emerging Trends in Supply Chain Management</i>

Assessment										Strategies					
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50 % weightage)	Technology	Pedagogy / Andragogy	Sustainable Development			
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 * (10%)			Simulations	Clarification/Pauses	Good Health & Well Being	✓		
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Quality Education	✓	
1 Remember	40%	-	40%	-	40%	-	40%	-	40%	-	40%	-	40%		
2 Understand															
3 Apply	40%	-	40%	-	40%	-	40%	-	40%	-	40%	-	40%		
4 Analyze															
5 Evaluate	20%	-	20%	-	20%	-	20%	-	20%	-	20%	-	20%		
6 Create															
Total (%)	100%		100%		100%		100%		100%		100%				

* The evaluation can be done on the one or more parameters that include, (i) Seminars, (ii) Mini-Project, (iii) Case-Studies, (iv) MOOC Certification, (v) Publication of Article, (vi) Presentation of Research Work in Conferences

Resources	
1 <i>Sunil Chopra, Peter Meindl, and D. V. Kalra Supply Chain Management: Strategy, Planning, and Operation, Pearson Education</i>	2 <i>Janat Shah, Supply Chain Management: Text and Cases, <title>, <edition>, Pearson India</i>
3 <i>Handfield, R. and Monczka, R., Sourcing and Supply Chain Management, 5th Edition, Cengage Learning, 2012.</i>	4 <i>Krishnaveni Muthiah Logistics Management and Seaborne Trade Himalaya Publishing House.</i>
5 <i>Martin Christoper, Logistics and Supply Chain Management Pearson Education</i>	6 <i>D.K. Agarwal, Textbook of Logistics and Supply chain Management Mac Millian India Ltd.</i>
7 <i>Liu, J., Supply Chain Management and Transport Logistics, Routledge, 2011.</i>	8 <i>Ronald H. Ballou, Business Logistics and Supply chain Management, Pearson Education.</i>

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Code	PCF25G04J	Title	Financial Econometrics				Category	G	Generic Elective Courses	L	T	P	C
									2	0	1	2	

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)											
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CR-1	To provide a solid foundation in econometric theory and its relevance to finance.								1	2	3	4	5	6	7	8	9	10	11	12
CR-2	To enhance analytical skills for interpreting and evaluating financial data.								1	2	3	4	5	6	7	8	9	10	11	12
CR-3	To introduce various econometric models used in forecasting and asset pricing.								1	2	3	4	5	6	7	8	9	10	11	12
CR-4	To enable students to critically assess the validity and performance of financial models.								1	2	3	4	5	6	7	8	9	10	11	12
CR-5	To develop proficiency in using econometric software tools for empirical research.								1	2	3	4	5	6	7	8	9	10	11	12

Outcomes (CO)	At the end of this course, learners will be able to:	Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Program Outcomes (PO)											
									1	2	3	4	5	6	7	8	9	10	11	12
CO-1	Understand the fundamental principles and methods of econometrics.	✓				5	85	75	1	-	-	3	-	2	-	2	3	3	-	3
CO-2	Apply econometric techniques to analyze financial data and interpret results.	✓	✓	✓		4	85	75	3	-	-	3	3	-	-	-	3	3	-	3
CO-3	Develop skills in regression analysis, time series models, and forecasting in finance.		✓			6	85	75	3	-	-	3	-	-	-	-	3	3	-	3
CO-4	Evaluate financial models using diagnostic tests and data-driven approaches.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3
CO-5	Utilize statistical software for empirical analysis in financial econometrics.	✓	✓			2	85	75	3	3	2	3	-	3	3	3	3	3	-	3

Title & Session Outcomes	Fundamentals of Financial Econometrics	Regression Models and Their Applications	Time Series Analysis in Finance	Advanced Econometric Techniques	Practical Applications and Case Studies
Duration (hour)	09	09	09	09	09
SO-1	<i>Introduction to Econometrics and an overview of its applications</i>	<i>Violations of Classical Assumptions: multicollinearity, heteroscedasticity,</i>	<i>Time Series econometrics: stationary stochastic processes, nonstationary Stochastic Processes</i>	<i>Cointegration and Error Correction Models (ECM)</i>	<i>Dummy variables: introduction</i>
SO-2	<i>Types of Financial Data – Time Series, Cross-Sectional, and Panel Data</i>	<i>Violations of Classical Assumptions: autocorrelation</i>	<i>stationary</i>	<i>Vector Autoregression (VAR) Models in Financial Econometrics</i>	<i>Intercept dummy variables, slope dummy variables, Interactive dummy variables</i>
SO-3	<i>Components of Time series data</i>	<i>Hypothesis Testing in Multiple Regression Models</i>	<i>trend Stationary and difference Stationary</i>	<i>Volatility Modeling with ARCH and GARCH Models</i>	<i>Use of Dummy Variables</i>

SO -4	<i>Methodology of econometrics</i>	<i>Model Selection and Specification in Econometrics</i>	<i>autocorrelation function (ACF)</i>	<i>Panel data regression models – the importance of panel data</i>	<i>Qualitative Response Regression Models</i>
SO-5	<i>Understanding Linear Models in Econometrics</i>	<i>Dummy Variables in Regression Analysis</i>	<i>Tests of stationarity</i>	<i>Fixed Effects and Random Effects Models</i>	<i>Use of Logit, and Probit Models</i>
SO-6	<i>Simple Regression with Classical Assumptions;</i>	<i>Tests related to parameters and impact on the reliability</i>	<i>Unit Root Tests (ADF, PP and KPSS) and Their Applications</i>	<i>fixed effects model vs. random effects model</i>	<i>Use of software like E Views, R and STATA for solving real life problems</i>
SO-7	<i>Least Square Estimation And BLUE</i>	<i>the validity of inferences in case of violations of Assumptions</i>	<i>Transforming nonstationary financial time series – difference stationary processes and trend- Stationary process</i>	<i>Limited Dependent Variable Models (Logit, Probit)</i>	<i>Exercise 1:ARIMA model</i>
SO -8	<i>Multiple Regression Model and Hypothesis Testing Related to Parameters</i>	<i>Methods to take care of violations of assumptions, goodness of fit.</i>	<i>Autoregressive (AR) and Moving Average (MA) Models</i>	<i>Event Studies in Financial Econometrics</i>	<i>Exercise 2: ARCH model</i>
SO-9	<i>Simple and Joint. Functional forms of regression models.</i>	<i>Model Fit – R-squared, Adjusted R-squared, and Other Metrics</i>	<i>ARMA and ARIMA Models for Time Series Forecasting</i>	<i>Quantile Regression and its Financial Applications</i>	<i>Exercise 3:PANEL DATA Analysis</i>

Assessment								
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)							
	CLA – 1 (20 %)		CLA – 2 (20 %)		CLA – 3 (40 %)		CLA – 4 (20 %)	
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice
1 Remember								
1 Understand	20%	20%	20%	20%	20%	20%	20%	20%
1 Apply								
1 Analyze	20%	20%	20%	20%	20%	20%	20%	20%
1 Evaluate								
1 Create	10%	10%	10%	10%	10%	10%	10%	10%
Total	100 %		100 %		100 %		100 %	

Strategies					
Technology		Pedagogy / Andragogy		Sustainable Development	
Simulations	✓	Case Studies	✓	No Poverty	✓
Emulations	✓	Group Discussion	✓	Zero Hunger	✓
Prototypes		Hands-on Practice	✓	Good Health & Well Being	✓
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education	
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality	
Field Visit		Leading Question		Clean Water & Sanitation	
		Mind Map		Affordable & Clean Energy	
		Minute Paper			
		Peer Review			
		Problem Based Learning			

Resources			
1	<i>Basic Econometrics, Damodar N. Gujarati and Dawn C. Porter, McGraw-Hill Education</i>	2	<i>Peijie Wang, Financial Econometrics, 1st Edition, Routledge, 2002.</i>
3	<i>Cheng-Few Lee, Financial Econometrics, Mathematics, and Statistics: Theory, Method, and Application, Springer, 2019.</i>	4	<i>Oliver Linton, Financial Econometrics, Cambridge University Press, 2019.</i>
5	<i>Chris Brooks, Introductory Econometrics for Finance, 4th Edition, Cambridge University Press, 2019.</i>	6	<i>Christian Gourieroux and Joann Jasiak, Financial Econometrics: Problems, Models, and Methods, Princeton University Press, 2001.</i>
7	<i>Peijie Wang, Financial Econometrics, 1st Edition, Routledge, 2002.</i>		

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				2	Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
				3	Dr. Kamalakkannan Adhisekar, Assistant Professor, Dep to CS and AF, SRMIST, KTR.

Code	PCF25G05J	Title	E-Commerce				Category	G	Generic Elective Courses	L	T	P	C
									2	0	1	2	

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	<i>The purpose of learning this course is to:</i>	Depth				Attainment			Program Outcomes (PO)																
		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12					
CR-1	Gain foundational knowledge of e-commerce.								Level of Thinking Expected Proficiency (%) Expected Attainment (%)	Basic Knowledge															
CR-2	Explore business models and marketing in e-commerce.									Application of Concepts															
CR-3	. Learn technology and security essentials									Link with other Disciplines															
CR-4	Develop website design skills for e-commerce.									Procedural Knowledge															
CR-5	Ensure ethical and legal compliance in advertising and online marketing									application of marginal															
									Ability to Utilize Knowledge																
									Skills in Modeling																
									Analyze, Interpret Data																
									Use of benefit/cost																
									Problem Solving Skills																
									Communication Skills																
									Analytical Skills																
Outcomes (CO)	<i>At the end of this course, learners will be able to:</i>																								
CO-1	Understand key concepts, types, and benefits of e-commerce.					✓			5	85	75	1	1	-	-	3	-	2	-	2	3	3	-		
CO-2	. Assess e-commerce business models and digital marketing.					✓	✓		4	85	75	3	3	-	3	-	-	-	-	3	3	-			
CO-3	Analyze technology, security, and payment systems in e-commerce						✓		6	85	75	3	3	-	3	-	-	-	-	3	3	-			
CO-4	Demonstrate basics of e-commerce website design and user experience.					✓	✓	✓	3	85	75	3	3	1	2	3	3	-	-	3	3	-			
CO-5	Apply ethical and legal considerations in e-commerce advertising and marketing					✓	✓		2	85	75	3	3	3	2	3	-	3	3	3	3	3	-		

Title & Session Outcomes	<i>Introduction to E-Commerce</i>	<i>Business Models of E-Commerce and Infrastructure</i>	<i>Electronic Payment System</i>	<i>Business to Business E-Commerce:</i>	<i>Advertising and Online Marketing</i>
Duration (hour)	9	9	9	9	9
SO-1	Meaning and Concepts	E-Commerce Models	Special features required in payment system of E-Commerce	Need and Alternative Models of B2B E-Commerce	Advertising on the Internet
SO-2	Electronic Commerce Vs. Traditional Commerce	Supply Chain Management	Types of E-Payment System	Technologies	Models of Internet Advertising
SO-3	Media Convergence	Product and Service Digitations Remote servicing	E-Cash and Currency Servers	E-Commerce and Electronic Data Interchange	Banner Advertisements, Corporate Websites
SO-4	E-Commerce and E-Business	Procurement, Online marketing and advertising	E-Cheques Digital Token Based Credit Cards, Smart Cards, Electronic Purses and Debit Cards:	EDI applications in Business	New Age of Information Based Online Marketing

SO-5	Channel of E-Commerce, Business application of E-Commerce	E-Commerce Resources and Infrastructure Resources	Business issues and electronic implications	EDI and paper less transactions	Charting the Online Marketing Process, Online Market Research
SO-6	Need for E-Commerce, E-Commerce Consumer applications	Planning for Infrastructure, E-Business, Work flow management	Transaction Security, Cryptography, Digital Signature, Digital Certificate	Inter Organisational Electronic Commerce, Macro forces and Internal Commerce, EDI Architecture	Types of E-Commerce Digital Advertisements, Importance of digital advertising for ecommerce websites
SO-7	E-Commerce Organization application, Commerce as an Electronic Trading System	Mass communications and Product differentiations	Operational, Credit and Legal Risk of E-Payment	EDI Standards, VANs, Cost of EDI Infrastructure	Influencer marketing for E-Commerce
SO-8	Internet concept and technologies	Organization restructuring	Risk Management options in E-Payment System;	Features of EDI Service Arrangement	Types of online advertising for E-Commerce
SO-9	Web Technologies	Knowledge management issues and role of E-Commerce Infrastructure	Components of an Effective Payment Systems	Internet based EDI and FTP based Messaging	Advantages of online Advertising

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)								
	CLA – 1		CLA – 2		CLA – 3		CLA – 4		
	(20 %)		(20 %)		(40 %)		(20 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	
1: Remember									
2: Understand	20%	20%	20%	20%	20%	20%	20%	20%	
2: Apply									
2: Analyze	20%	20%	20%	20%	20%	20%	20%	20%	
2: Evaluate									
2: Create	10%	10%	10%	10%	10%	10%	10%	10%	
Total	100 %		100 %		100 %		100 %		

Strategies				
Technology		Pedagogy / Andragogy		Sustainable Development
Simulations	✓	Case Studies	✓	No Poverty
Emulations	✓	Group Discussion	✓	Zero Hunger
Prototypes		Hands-on Practice	✓	Good Health & Well Being
Hands-on Practice Tools		Inquiry Learning	✓	Quality Education
Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality
Field Visit		Leading Question		Clean Water & Sanitation
		Mind Map		Affordable & Clean Energy
		Minute Paper		
		Peer Review		
		Problem Based Learning		

Resources	
1	Electronic Commerce: From Vision to Fulfilment, Elias M. Awad, Pearson India
2	Electronic Commerce: Framework, Technologies, and Applications, Bharat Bhasker, McGraw-Hill Education India
3	E-Commerce: Strategy, Technologies, and Applications, David Whiteley, McGraw-Hill Education

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
1 Dr. K. S. Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No. 26 Ethirai Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1 Dr. R. Shanthi, Professor and Head, Department of Commerce, University of Madras, Chepauk, Campus, Chennai. E-Mail: shanthi@unom.ac.in	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 1 Dr.R.Sridharan, Associate Professor and Head, Dept. of CS and AF, FSH, SRM-IST KTR.
2 Mr.V.Krishnamoorthy Director Hyrudya Limited, Chennai	2. Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	2 Dr.A.Kavitha, Associate Professor and Head, Dept. of CS and AF, FSH, SRM-IST KTR.

SO-3	Balance Sheet Review – Evaluating assets & liabilities.	Annual Performance Indicators – Analyzing yearly financial trends across companies.	Firm Value & Market Return Relationship	Steps in Factor Analysis	Applications of Discriminant Analysis in Finance
SO-4	Income Statement Review – Analyzing revenue & expenses.	Big Business Houses – Studying financials of major corporate groups in India, Capital Structure Analysis – Examining debt-equity patterns across industries.	Dummy Variable Regression	Extraction of Factors: Methods & Techniques	Credit Analysis: Concepts and Importance, Credit Scoring Models Using Discriminant Analysis
SO-5	Cash Flow Analysis – Assessing fund movements.	Sectoral Stock Indices – Tracking stock market performance by industry, Stock Price Movements – Studying company-wise price fluctuations.	Step-wise Regression Analysis, Stock Return Predictability	Interpretation of Factor Loadings, Factor Rotation Techniques, Introduction to Principal Component Analysis (PCA)	Introduction to Cluster Analysis, Types of Clustering Techniques (Hierarchical & Non-Hierarchical)
SO-6	Key Ratios – Liquidity, profitability & solvency metrics., Funds Flow Analysis – Identifying financial inflows & outflows.	Returns Estimation – Calculating daily, weekly, monthly & quarterly returns, Lead-Lag Analysis – Identifying time-based market influences on stocks.	Risk-Return Regression Modeling, Beta Estimation Using Regression, Market Volatility Impact Study	Difference Between Factor Analysis and PCA, Eigenvalues and Variance Explained in PCA	Distance Measures in Cluster Analysis, Data Distances: Euclidean, Manhattan, and Mahalanobis Distance
SO-7	Trend Analysis – Studying financial changes over time, Ratio Comparison – Cross-category ratio evaluation	Trend Identification – Analyzing long-term price patterns and movements.	Sector-wise Regression Comparisons	Applications of Factor Analysis in Finance	Applications of Cluster Analysis in Market Segmentation
SO-8	Industry Benchmarking – Comparing with industry peers, Challenges – Limitations of financial analysis.	Event Impact Analysis – Examining stock price reactions to key events.	Regression-Based Portfolio Analysis	PCA in Dimensionality Reduction	Machine Learning Approaches to Cluster Analysis
SO-9	.Conclusion – Key findings & strategic insights.	Comparative Stock Analysis – Evaluating performance across different sectors	Time-Series Regression of Stock Performance	Software Implementation of PCA & Factor Analysis	Software Implementation of Discriminant and Cluster Analysis

EVALUATION SCHEME

Project Evaluation and viva voce – Internal Examiner – 100 Marks

TOTAL MARKS - 100 Marks

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

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

Designers					
Professional Experts		Higher Institution Experts		Internal Experts	
1	Dr.K.S Kamaludeen, Managing Director, Blue Bharath EXIM Pvt. Ltd, No 26 Ethiraj Salai Egmore Chennai. E-Mail: info@baccuracy.com.info	1	Dr.R.Shanthi, Professor, Department of Commerce, University of Madras, Chepauk Campus, Chennai. E-Mail: shanthi@unom.ac.in	1	Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR.
				2	Dr.R.Sridharan, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.

Semester - IV

Code	PAF25401J	Title	Legal Aspects of Business	Category	C	Professional Core Courses	L	T	P	C
							3	0	2	4

Offering Department	Corporate Secretaryship and Accounting & Finance	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil
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Rationale (CR)	The purpose of learning this course is to:	Depth				Attainment			Program Outcomes (PO)											
		Conceive	Design	Implement	Operate	Level of Thinking	Expected Proficiency	Expected Attainment	1	2	3	4	5	6	7	8	9	10	11	12
CR-1	Understand the role of legal frameworks in business operations.																			
CR-2	Gain a comprehensive understanding of the Companies Act, 2013, along with case studies on corporate governance.																			
CR-3	Learn about the process of trademark and patent filing.																			
CR-4	Acquire knowledge of labour laws, employment regulations, and case studies of workplace disputes.																			
CR-5	Understand the legal aspects of sustainability.																			
Outcomes (CO)	At the end of this course, learners will be able to:																			
CO-1	Able to analyze the importance of legal frameworks in business operations and identify key laws that influence business decisions.	✓				5	8	7	1	-	-	3	-	2	-	2	3	3	-	3
CO-2	Demonstrate a comprehensive understanding of the Companies Act, 2013, including company formation, governance, and legal compliance.	✓	✓	✓		4	8	7	3	-	-	3	3	-	-	-	3	3	-	3
CO-3	Apply consumer protection laws and IPR principles to real-world situations, demonstrating knowledge of legal protections and remedies.		✓			6	8	7	3	-	-	3	-	-	-	-	3	3	-	3
CO-4	Evaluate employment laws and analyze their application in promoting fair workplace practices, including dispute resolution.	✓	✓	✓	✓	3	8	7	3	1	2	3	3	-	-	-	3	3	-	3
CO-5	Assess the role of legal regulations in fostering sustainable business practices and corporate social responsibility aligned with SDGs.	✓	✓			2	8	7	3	3	2	3	-	3	3	3	3	3	-	3

Title & Session Outcomes	Introduction to Business Laws	Corporate Laws and the Companies Act, 2013	Consumer Protection and Intellectual Property Rights (IPR)	Employment Laws and Regulatory Framework	Legal Aspects of Sustainability
Duration (hour)	15	15	15	15	15
SO-1	Meaning and definition of law; objectives and importance of legal frameworks in business.	Overview of the Companies Act, 2013 – objectives and key features.	Consumer Protection Act, 2019 – objectives and key provisions; Consumer rights and responsibilities – an overview.	Introduction to labour laws – importance and scope.	Legal frameworks supporting SDG goals.

SO-2	Types of contracts – express, implied, quasi, and void contracts.	Incorporation and registration of companies – process and documentation; Types of companies – private, public, one-person, and Section 8 companies.	Procedure for filing consumer complaints and grievance redressal mechanisms.	The Industrial Disputes Act, 1947 – key provisions and dispute resolution.	Environmental Protection Act, 1986 – key provisions and implications.
SO-3	Classification of contracts – executed, executory, void, voidable.	Memorandum and Articles of Association – purpose and contents.	Role of consumer forums and commissions in resolving disputes.	Minimum Wages Act, 1948 – compliance requirements.	Corporate responsibility towards SDG 13 (Climate Action).
SO 4-5	Practice 1: Drafting a basic contract for the sale of goods.	Practice 4: Draft a Memorandum of Association for a startup.	Practice 7: Draft a consumer complaint letter.	Practice 10: Create a compliance checklist for a small business.	Practice 13: SDG Mini Project ; Create a CSR policy focused on SDGs.
SO-6	Social and legal obligations under business contracts.	Prospectus – importance, legal requirements, and liabilities for misstatements.	Introduction to Intellectual Property Rights (IPR) – meaning and types.	Equal Remuneration Act, 1976 – gender equality at workplaces.	Waste management laws and SDG 12 (Responsible Consumption).
SO-7	Offer, acceptance, and consideration – meaning and legal implications.	Role and responsibilities of directors – executive, non-executive, and independent directors.	Trademarks – registration process and infringement issues.	The Factories Act, 1948 – health, safety, and welfare provisions.	Labour laws supporting SDG 8 (Decent Work).
SO-8	Capacity to contract – minors, persons of unsound mind, disqualified persons.	Corporate Social Responsibility (CSR) under Section 135; Meetings under the Companies Act – Board meetings, AGMs, and EGMs.	Patents – filing process, patentable inventions, and rights of patentees.	POSH Act, 2013 – handling workplace sexual harassment.	Legal aspects of green finance and SDG 7 (Affordable Energy).
SO 9-10	Practice 2: Role-play: Negotiating a service agreement.	Practice 5: Conduct a mock Annual General Meeting.	Practice 8: Mock IPR filing for a trademark or patent.	Practice 11: Role-play: Handling workplace grievances.	Practice 14: SDG Mini Project: Develop a waste management compliance plan.
SO-11	Free consent – coercion, undue influence, misrepresentation, fraud, and mistake.	Resolution types – ordinary, special, and their significance; Corporate governance and its importance in ensuring ethical business practices.	Copyrights – legal provisions and infringement cases.	Grievance redressal mechanisms under labour laws.	Cybersecurity laws and SDG 9 (Industry Innovation); Case studies on businesses aligned with SDGs.
SO-12	Discharge of contracts – performance, frustration, agreement, and breach.	Winding-up of companies and insolvency resolution under IBC.	Industrial designs – protection and legal framework; Legal implications of IPR in e-commerce and online businesses.	Collective bargaining and its importance.	Role of CSR in achieving SDGs.;
SO-13	Remedies for breach of contract; E-contracts and their legal validity in India.	Regulatory authorities – Registrar of Companies (ROC), NCLT, and SEBI.	: Challenges in enforcing IPR in India.	International labour laws and their relevance to India.	Public-private partnerships for sustainable development; International agreements on

					environmental laws (e.g., Paris Agreement).
SO 14-15	Practice 3: Analyzing a real-world breach of contract case.	Practice 6: Case study analysis: Corporate governance failures in Indian companies.	Practice 9: Analyze a case study on copyright infringement.	Practice 12: Analyze a case study on gender inequality at work.	Practice 15: SDG Mini Project: Analyze a company's sustainability report for legal compliance.

Assessment									
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)								Final Exam (50% Weightage)
	CLA – 1 (10 %)		CLA – 2 (10 %)		CLA – 3 (20 %)		CLA – 4 (10 %)		
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice	Theory
1 Remember									
2 Understood	20%	20%	15%	15%	15%	15%	20%	20%	40%
3 Apply									
4 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	40%
5 Evaluate									
6 Create	10%	10%	15%	15%	15%	15%	10%	10%	20%
Total	100 %		100 %		100 %		100 %		100 %

Strategies			
Technology	Pedagogy / Andragogy		Sustainable Development
Simulations	✓	Case Studies	✓ No Poverty ✓
Emulations	✓	Group Discussion	✓ Zero Hunger ✓
Prototypes		Hands-on Practice	✓ Good Health & Well Being ✓
Hands-on Practice Tools		Inquiry Learning	✓ Quality Education
Mathematical Computing Tools		Interactive Lecture	✓ Gender Equality
Field Visit		Leading Question	Clean Water & Sanitation
		Mind Map	Affordable & Clean Energy
		Minute Paper	
		Peer Review	
		Problem Based Learning	

Resources			
1	M. S. Parthasarathy, Corporate Governance and Business Ethics, 2nd Edition, Oxford University Press, 2018	2	Harvard Law Review, International Environmental Law and Policy, 1st Edition, Harvard University Press, 2021
3	B. K. Saraf, Intellectual Property Law, 3rd Edition, Universal Law Publishing, 2019	4	P. L. Malik, Industrial Laws, 7th Edition, Eastern Book Company, 2018
5	K. Aswathappa, Business Laws, 5th Edition, Himalaya Publishing House, 2016	6	N.D. Kapoor, Business Law, 13th Edition, Sultan Chand & Sons, 2020
7	M.C. Kuchhal, Business Law, 8th Edition, Vikas Publishing House, 2017	8	R.K. Sethi, Business Law, 9th Edition, PHI Learning Private Limited, 2020

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6. Subheading shall be typed in the Font style (Font: Times New Roman 1 / Font Size: 14 for headings) The report should be professionally prepared.
7. The candidate should submit periodical report of the project to the supervisor.
8. Two reviews will be conducted before the Viva Voce
9. Each candidate should submit hard copy (3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate
10. After the Evaluation of the project report one hard copy will be returned to the candidate.

EVALUATION SCHEME

Project Evaluation and viva voce – Internal Examiner – 100 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

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

Designers			
Professional Experts		Higher Institution Experts	Internal Experts
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