

FACULTY OF SCIENCE AND HUMANITIES

ACADEMIC CURRICULA

POST GRADUATE DEGREE PROGRAMME
(REGULATIONS - 2025)

MASTER OF COMMERCE

Two Years (Full-Time)

National Education Policy

Learning Outcomes based Curriculum Framework (LOCF)

National Credit Framework

Academic Year
2025 - 2026



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 a leading and innovative hub for commerce education, fostering research, global competitiveness, and ethical business leadership.
Stmnt - 2	Fostering a culture of inclusivity, diversity and social responsibility, reflecting the complexities of the global business environment.
Stmnt - 3	Embracing sustainable practices and responsible business models, preparing the students to address the challenges of a rapidly changing world.

2. Department Mission Statement	
Stmnt - 1	Educate and empower students with the knowledge, skills, and ethical values necessary for success in commerce.
Stmnt - 2	Advance research in commerce-related fields, driving innovation, and contributing to best practices in business and economics.
Stmnt - 3	Actively engage with industry partners to bridge academia and the business world, ensuring curriculum remains relevant to real-world needs.
Stmnt - 4	Promote a global mindset, cross-cultural understanding, and international collaboration to prepare students for success in an interconnected world.
Stmnt - 5	Empowering students in the value chain of SDG.

3. Program Education Objectives (PEO)	
PEO - 1	Emphasize interdisciplinary learning by integrating insights from diverse knowledge and skill to provide students with a holistic perspective on information system management.
PEO - 2	Develop versatile job opportunities across industries and drive signify by providing a deep and comprehensive efficiencies required for understanding of global trends, practices and challenges.
PEO - 3	Facilitate pathways for advanced studies by offering unique platform to excel globally with research opportunities and professional advancement.
PEO - 4	Empower aspirants with a knowledge-based education that integrates theoretical frameworks with real world applications by ensuring solid foundation for lifelong learning.
PEO - 5	Equip graduates with skill and competencies with ethical values necessary to become a change maker by fostering sustainability and equity.

4. Consistency of PEO's with Mission of the Department					
	Mission Stmnt. - 1	Mission Stmnt. - 2	Mission Stmnt. - 3	Mission Stmnt. - 4	Mission Stmnt. - 5
PEO - 1	3	3	3	3	2
PEO - 2	3	2	3	3	3
PEO - 3	3	3	3	2	3
PEO - 4	3	3	3	3	3
PEO - 5	3	2	3	3	3

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	3	3	3	3	3	3	3	3	3	2	3
PEO - 2	3	3	3	2	3	3	3	3	3	3	3	3
PEO - 3	3	3	3	3	3	3	2	3	3	3	3	3
PEO - 4	3	3	3	3	3	3	3	3	3	2	3	3
PEO - 5	3	3	3	3	3	3	3	2	3	3	3	2

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	4	0	0	4
PCF25102J	FinTech Innovations in Financial Services	3	0	2	4	PCF25D02T	GST and Custom Law				
PCF25103J	Marketing Management	3	0	2	4	PCF25D03T	Modern Auditing Techniques				
PCF25201J	Income Tax Law and Practice	3	0	2	4	PCF25D04T	Strategic Management	4	0	0	4
PCF25202J	Cost Estimation and Control	3	0	2	4	PCF25D05T	Banking and Insurance Operations				
PCF25203J	Research Methodology	3	0	2	4	PCF25D06T	International Business				
PCM25301J	Corporate Law	3	0	2	4	PCM25D01J	Human Resource Analytics	3	0	2	4
PCM25302J	Entrepreneurial Development and Innovation	3	0	2	4	PCM25D02J	Global Trade Operations				
PCM25303J	Investment Analysis and Portfolio Management	3	0	2	4	PCM25D03J	Strategic Financial Management				
PCM25401J	Corporate Governance and Ethics	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	2	0	1	2	PCF25S01J	Accounting for Decision Making	3	0	2	4
PEY25G02J	Economic Decision Making for Business					PCF25S02J	Setting Up of Business Entities	3	0	2	4
PCF25G03J	Behavioral Finance					Total Learning Credits				8	
PCF25G04J	Financial Econometrics	2	0	1	2						
PCF25G05J	E-Commerce										
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	
PCM25P01L	Internship	0	0	0	2	PCD25AE1T	Comprehensive Skills in Quantitative and Logical Reasoning	2	0	0	2
PCM25P02L	Project Work	0	0	20	10	PCD25AE2T	Soft Skills and Verbal Mastery	2	0	0	2
Total Learning Credits					12	Total Learning Credits					4

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		
PCM25301J	Corporate Law	3	0	2	4	
PCM25302J	Entrepreneurial Development and Innovation	3	0	2	4	
PCM25303J	Investment Analysis and Portfolio Management	3	0	2	4	
PCM25D01J	Human Resource Analytics	3	0	2	4	
PCM25D02J	Global Trade Operations					
PCM25D03J	Strategic Financial management					
PCF25G04J	Financial Econometrics	2	0	1	2	
PCF25G05J	E-Commerce					
PCF25G06J	Corporate Finance Lab					
PCM25P01L	Internship	0	0	0	2	
Total		23			20	

Semester - IV						
Code	Course Title	Hours/ Week			C	
		L	T	P		
PCM25401J	Corporate Governance and Ethics	3	0	2	4	
PCM25P02L	Project Work	0	0	20	10	
Total		25			14	

Total Number of Subjects: 21

Total Number of Credits: 80

8. Program Articulation Matrix												
Course Code	Course Title	Programme Learning Outcomes (PO)										
		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
PCF25101J	Accounting for Corporates	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
PCF25103J	Marketing Management	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
PCF25D02T	GST and Custom Law	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
PEY25G01J	Managerial and Financial Economics	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
PCF25G03J	Behavioral Finance	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
PCD25AE1T	Comprehensive Skills in Quantitative and Logical Reasoning	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
PCF25202J	Cost Estimation and Control	H	H	H	H	H	H	M	H	H	H	H
PCF25203J	Research Methodology	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
PCF25D05T	Banking and Insurance Operations	H	H	M	H	H	H	H	H	M	H	H
PCF25D06T	International Business	H	H	H	M	H	H	H	H	H	H	H
PCF25S02J	Setting Up of Business Entities	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
PCM25301J	Corporate Law	H	H	H	H	H	H	H	H	H	H	H
PCM25302J	Entrepreneurial Development and Innovation	H	H	H	H	H	H	H	H	H	H	H
PCM25303J	Investment Analysis and Portfolio Management	H	H	H	H	H	H	H	H	H	H	H
PCM25D01J	Human Resource Analytics	H	H	H	H	H	H	H	H	H	H	H
PCM25D02J	Global Trade Operations	H	H	H	H	H	H	H	H	M	H	H
PCM25D03J	Strategic Financial management	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
PCF25G05J	E-Commerce	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
PCM25P01L	Internship	H	H	H	H	H	H	H	H	H	H	H
PCM25401J	Corporate Governance and Ethics	H	H	H	H	M	H	H	H	H	H	H
PCM25P02L	Project Work	H	H	H	H	H	H	H	H	H	H	H
	Program Average	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															
Course Rationale (CLR)	The purpose of learning this course is to:					Depth	Attainment	Program Learning Outcomes (PLO)																
CLR-1	Understand the concept Issue of Shares and Redeemable Preference Shares					1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12
CLR-2	Create Awareness about Profit Prior in Corporation and Financial Statement of Companies									Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of	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-3	Understand the Fundamental concept of amalgamation, absorption, and reconstruction									2	85	75	1	-	-	3	-	2	2	3	3	-	3	
CLR-4	To know the reasons for the preparation of the consolidated financial statement.									2	85	75	3	-	-	3	3	-	-	3	3	-	3	
CLR-5	To know the reasons behind that the company liquidated.									3	85	75	3	1	2	3	3	-	-	3	3	-	3	
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:					Conceive	Design	Implement	Operate	3	85	75	3	3	2	3	-	3	3	3	3	-	3	
CLO-1	Understand the accounting treatment of Share Capital and be aware of the process of Redeemable Preference Shares					✓	✓	-	-	3	85	75	3	3	2	3	-	3	3	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					✓	✓	✓	-	3	85	75	3	3	2	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	2	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	3	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		CLA – 2		CLA – 3		CLA – 4 *			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	✓	Group Discussion	✓	Quality Education	✓
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 3	T 0	P 2	C 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				

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:	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	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 distributed ledger technology works.	Understand the role of AI in personal financial management;	Understand the role of FinTech in achieving SDG goals.
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.

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 (%)						
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															
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

Resources			
1	Susanne Chishti, Janos Barberis, <i>The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs, and Visionaries</i> , 1st Edition, Wiley, 2016.	4	Parag Y Arjunwadkar, <i>FinTech: The Technology Driving Disruption in the Financial Services Industry</i> , 1st Edition, CRC Press, 2018.
2	David Kuo Chuen Lee, <i>Handbook of Blockchain, Digital Finance, and Inclusion (Volume 1 & 2)</i> , 1st Edition, Academic Press, 2017.	5	Chris Skinner, <i>Digital Bank: Strategies to Launch or Become a Digital Bank</i> , 2nd Edition, Marshall Cavendish International, 2014
3	Paul Schulte, <i>he Next Revolution in our Credit-Driven Economy: The Advent of Financial Technology</i> , 1st Edition, Routledge, 2015.	6	

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 Hyrudyya 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.

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				

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.																								
CLR-2	To understand consumer behavior, market segmentation, and positioning.																								
CLR-3	CLR-3: To analyze marketing research techniques and their role in decision-making.																								
CLR-4	CLR-4: To explore digital marketing, social media, and modern marketing trends.																								
CLR-5	CLR-5: To equip learners with practical marketing skills for real-world applications.																								
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	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	CLO-1: Demonstrate an understanding of core marketing concepts and philosophies.	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3					
CLO-2	CLO-2: Apply market segmentation, targeting, and positioning strategies effectively.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3					
CLO-3	CLO-3: Conduct marketing research and analyze consumer behavior insights.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3					
CLO-4	CLO-4: Develop marketing plans integrating product, price, place, and promotion strategies.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3					
CLO-5	CLO-5: Utilize digital and social media marketing tools to enhance business performance.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3					

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 (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	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
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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	3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25D01T	Course Title	Financial Derivatives			Category	D	Professional Core Courses			
								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	Meaning and purpose of derivatives	Forwards and Futures – Introduction	Options – Basics. Types of options;	SWAPS – Introduction, Types	Derivatives - scope
SO-2	forward contracts	Mechanism of forward contract,	Equity Options trading; Margins;	Mechanics of interest rate swaps,	importance
SO-3	Future contracts	Mechanism of futures contract,	Valuation of options	valuation of interest rate swaps,	Accounting & Taxation practices of Derivatives

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

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>	

Assessment										
Level of Thinking	Continuous Learning Assessment (CLA) (50 % weightage)									Final Exam (50% Weightage)
	CLA – 1		CLA – 2		CLA – 3		CLA – 4		Theory	
	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	

Designers		
Professional Experts	Higher Institution Experts	Internal Experts
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		3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25D02T	Course Title	GST and Custom Law				Category	D	Disciple Elective Course	L	T	P	C
									4	0	0	4	
Course Offering Department	Commerce	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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	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																			
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	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-Profiteering 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 Customs 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%)		Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)						
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)						
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

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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										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 (%)	✓	✓	✓	✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)							
	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%						

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

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, I st 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. <i>Microeconomics and business strategy</i> . New York, NY: McGraw-Hill Irwin.		

Assessment										Strategies					
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)									Technology		Pedagogy / Andragogy		Sustainable Development	
	CLA – 1 (20 %)		CLA – 2 (20 %)		CLA – 3 (40 %)		CLA – 4 (20 %)			✓		✓		✓	
	Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice							
1 Remember										Simulations	✓	Case Studies	✓	No Poverty	✓
2 Understand	20%	20%	15%	15%	15%	15%	20%	20%	Emulations	✓	Group Discussion	✓	Zero Hunger	✓	
3 Apply									Prototypes		Hands-on Practice	✓	Good Health & Well Being	✓	
4 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	Hands-on Practice Tools		Inquiry Learning	✓	Quality Education		
5 Evaluate									Mathematical Computing Tools		Interactive Lecture	✓	Gender Equality		
6 Create	10%	10%	15%	15%	15%	15%	10%	10%	Field Visit		Leading Question		Clean Water & Sanitation		
Total	100 %		100 %		100 %		100 %				Mind Map		Affordable & Clean Energy		
											Minute Paper				
											Peer Review				
											Problem Based Learning				

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

Course Code	PCF25G03J	Course Title	Behavioral Finance				Category	G	Generic Elective Course	L	T	P	C
									2	0	1	2	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

Course Rationale (CLR)		Depth				Attainment			Program Learning Outcomes (PLO)												
The purpose of learning this course is to:		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	To introduce the principles, scope, and applications of behavioral finance																				
CLR-2	To understand investment decision cycles and biases affecting judgment under uncertainty																				
CLR-3	To explore the interplay between behavioral theories and market dynamics.																				
CLR-4	To analyze heuristics, biases, and emotional factors influencing investor decisions.																				
CLR-5	To study the neurophysiology and emotional mechanisms behind risk-taking behavior																				
Course Learning Outcomes (CLO)		At the end of this course, learners will be able to:																			
CLO-1	To identify and explain behavioral biases in financial decision-making.	✓	✓	-	-	2	85	75	1	-	-	3	-	-	-	-	3	3	-	3	
CLO-2	To analyze decision-making under risk using Expected Utility Theory.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	To integrate behavioral insights with market efficiency and predictability.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	To assess the impact of emotions and neurophysiology on risk attitudes.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	To apply behavioral principles to portfolio management and risk assessment.	✓	✓	✓	✓	3	85	75	3	3	3	2	3	-	-	-	3	3	3	3	

Sessions	Behavioral finance	Utility/ Preference Functions	Behavioral Factors and Financial Markets	Heuristics and behavioral biases of investors	Emotions, Personality, and Risk-Taking in Decision-Making
	9	9	9	9	9
SO-1	Introduction to Behavioral finance	Expected Utility Theory [EUT]	The Efficient Markets Hypothesis	Types of investors	Emotions and Decision-making
SO-2	Nature, scope of Behavioral finance	Rational Thought	Fundamental Information and Financial Markets	Types of investors	Experimental measurement of risk-related
SO - 3	objectives and application of Behavioral finance	Decision making under risk	Information available for Market Participants and Market Efficiency	Individual and Institutional	Measuring Risk
SO-4	Practice 1: Investment Decision Cycle	Practice 4: Decision making under risk	Practice 7: Market Predictability	Practice 10: How the human mind works	Practice 13: SDG Mini Project
SO-5	Judgment under Uncertainty	Uncertainty	The Concept of limits of Arbitrage Model	the two systems	Emotional mechanisms in modulating risk-taking attitude

SO - 6	Cognitive information perception	Expected utility as a basis for decision-making	Asset management and behavioral factors	Familiarity and related heuristics	Emotional mechanisms in modulating risk-taking attitude
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.
2	<i>HershShefrin, (2000) Beyond Greed and Fear, Harvard Business School Press.</i>
3	<i>Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press</i>

Assessment										Strategies					
Bloom's Level of Thinking		Continuous Learning Assessment (CLA) (100% weightage)								Technology		Pedagogy / Andragogy		Sustainable Development	
		CLA – 1 (20 %)		CLA – 2 (20 %)		CLA – 3 (40 %)		CLA – 4 * (20%)		Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
		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%							

Technology		Pedagogy / Andragogy		Sustainable Development	
Presentation Tools	✓	Group Discussion	✓	Quality Education	✓
Learning Management System	✓	Hands-on Practice	✓	Gender Equality	✓
		Debate	✓		
		Interactive Lecture	✓		
		Brainstorming	✓		

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 Hyrudya 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.V.Jenesis Zodykha, Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25S01J	Course Title	Accounting for Decision Making				Category	S	Skill Enhancement Courses	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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 gain knowledge of various accounting fields and their significance in business operations																								
CLR-2	To recognize and evaluate financial responsibility areas such as cost, profit, and investment divisions.																								
CLR-3	To develop budgeting skills to effectively allocate resources and control expenditures.																								
CLR-4	To assess financial performance by comparing estimated and actual costs to enhance efficiency.																								
CLR-5	To apply financial analysis methods like marginal costing and break-even analysis for strategic decision-making.																								
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	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					
CLO-1	To learn about different types of accounting.	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3	-	3			
CLO-2	To identify cost, profit, and investment centers and understand their roles.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	-	3			
CLO-3	To understand why budgeting is important and how it works.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	-	3			
CLO-4	To compare planned costs with actual costs to help the company do better.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	-	3			
CLO-5	To use marginal costing and break-even analysis to make good decisions.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	-	3			

Sessions	Fundamentals of Accounting	Accounting Plan and Responsibility	Budgeting and Budgetary Control	Standard Costing and Variance Analysis	Marginal Costing, Break-Even Analysis & Contemporary Issues
	15	15	15	15	15
SO-1	Definition and importance of accounting, Difference between financial, cost, and management accounting	Introduction to Responsibility Accounting	Introduction to Budgeting	Introduction to Standard Costing	Introduction to Marginal Costing
SO-2	Nature of Financial Accounting	Significance of Responsibility Accounting	Essentials of a Good Budget	Setting Standards in Standard Costing	Marginal Costing vs. Absorption Costing
SO-3	Scope of Financial Accounting	Understanding Responsibility Centers	Types of Budgets – An Overview	Role of Standard Costing in Cost Control	Marginal Costing vs. Direct Costing
SO 4-5	Introduction to Cost Accounting	Cost Centers – Meaning and Functions	Functional Budgets – Meaning and Importance	Introduction to Variance Analysis	Cost-Volume-Profit (CVP) Analysis

SO-6	Nature and Scope of Cost Accounting	Profit Centers – Meaning and Functions	Master Budget – Definition and Preparation	Material Cost Variance (MCV) – Meaning and Calculation	Break-Even Analysis – Concept and Assumptions
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 (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	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 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. K.Monica., Assistant Professor, Dept. of Commerce, FSH, SRMIST KTR.

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								
Level of Thinking	Continuous Learning Assessment (CLA) (100 % weightage)							
	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	2	Archana Ram, PlaceMentor: Tests of Aptitude for Placement Readiness, Oxford University Press, Oxford, 2018
3	Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill, 5th Edition	4	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	

Course Rationale (CLR)		Depth				Attainment			Program Learning Outcomes (PLO)												
The purpose of learning this course is to:		1	2	3	4	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																				
Course Learning Outcomes (CLO)		Depth				Attainment			Program Learning Outcomes (PLO)												
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	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	
CLO-1	Interpret Tax Laws	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	3	3	-	-	3	
CLO-2	Compute Taxable Income	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Apply Tax Planning Techniques	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Navigate Tax Procedures	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Stay Updated with Amendments	✓	✓	✓	✓	3	85	75	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</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%)			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	Theory (%)	Practice (%)	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

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		3. Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCF25202J	Course Title	Cost Estimation and Control				Category	C	Core	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

Course Rationale (CLR)		Depth				Attainment			Program Learning Outcomes (PLO)												
The purpose of learning this course is to:		1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	9	10	11	12	
CLR-1	To equip students with the ability to analyze and interpret cost behaviors																				
CLR-2	To develop proficiency in applying advanced costing techniques																				
CLR-3	To enhance managerial decision-making capabilities by integrating cost management principles with strategic planning																				
CLR-4	To understand the role of cost management in performance measurement systems																				
CLR-5	To encourage sustainable business practices by examining the interplay between cost efficiency and environmental																				
Course Learning Outcomes (CLO)		Depth				Attainment			Program Learning Outcomes (PLO)												
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	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	
CLO-1	Analyze and interpret cost structures to identify opportunities for cost control and optimization within various organizational settings	✓	✓	-	-	2	85	75	1	-	-	3	3	2	-	-	3	3	-	3	
CLO-2	Demonstrate the ability to apply advanced costing methodologies such as activity-based costing, target costing, and lifecycle costing to support strategic decision-making	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Develop strategic cost management plans that align with business objectives, improve operational efficiency, and enhance competitive advantage.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Evaluate organizational performance using tools like variance analysis, balanced scorecards, and key performance indicators to ensure alignment with strategic goals	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Integrate principles of sustainability and cost management, considering environmental and social impacts to promote ethical and sustainable business practices	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	Supply Chain Management, Value Chain Analysis, and Cost Quality Management	Cost Management Techniques and Strategic Cost Control	Performance Evaluation and Financial Management Strategies	Activity-Based Cost Management and Transfer Pricing Strategies	Responsibility Accounting and Cost Management in Key Sectors
	15	15	15	15	15
SO-1	Introduction - SCM	Cost management techniques	Performance evaluation - meaning	Activity based cost management	Responsibility accounting - Definition
SO-2	Need SCM	Cost control – meaning & prerequisites	Business performance measurement system	Concepts and purpose	Concepts
SO-3	Difference between SCM & traditional cost management	Cost reduction – meaning and scope	Techniques of performance evaluation	Stages	Essential features

SO 4-5	Value Chain analysis	Difference between cost control & cost reduction	Budgetary control & reporting	Benefits, Relevance in decision making	Principles, Steps in implementation of responsibility accounting
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, Himalaya Publication, 2005	4	Sexena V K Strategic Cost Management and performance evaluation, first edition, Sultan chand Publication, 2000
2	Ravi M Kishore Strategic Cost Management, fifth edition, Taxmann Publication, 2018	5	<author>, <title>, <edition>, <publisher name>, <year of publication>
3	Jawahar Lal Strategic Cost Management, fifth edition, Himalaya 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%)			Simulations	Clarification/Pauses	✓	Good Health & Well Being	✓	
	Theory (%)	Practice (%)	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

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2 Mr.V.Krishnamoorthy Director HyruDYaa 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	PCF25203J	Course Title	Research Methodology				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			

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 basics of business research and its significance.								1	2	3	4	5	6	7	8	9	10	11	12	
CLR-2	To learn how to develop hypotheses and research design																				
CLR-3	To gain practical knowledge of sampling techniques.																				
CLR-4	To develop and apply appropriate measurement and scaling techniques.																				
CLR-5	To analyze data effectively and prepare clear, concise research reports																				
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:	Depth				Attainment			Program Learning Outcomes (PLO)												
		Conceive	Design	Implement	Operate	Bloom's Level of Thinking	Expected Proficiency (%)	Expected Attainment (%)	Basic Knowledge	Application of	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	
CLO-1	Understand the fundamentals of business research and its role in decision-making.	✓	✓	-	-	1	85	75	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Formulate research questions, hypotheses, and research designs for business studies.	✓	✓	✓	-	3	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Apply appropriate sampling methods.	✓	✓	✓	✓	4	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Master Measurement and Data Collection Techniques	✓	✓	✓	✓	4	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Analyze Data Using Statistical Methods and Communicate Results Effectively	✓	✓	✓	✓	5	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	Introduction to Business Research	Formulation and Testing of Hypothesis and Research Design	Sampling Techniques	Measurement and Scaling and Data Collection Methods	Data Analysis and Report Preparation
	15	15	15	15	15
SO-1	Introduction to Business Research – Definition and Objectives or Purposes	Hypothesis and Characteristics of Good Characteristics	Sampling Concepts – Population, Sample, and Sampling Frame	Concept of Measurement and Needs	Introduction to Data Analysis – Objectives and Approaches
SO-2	Need for Business Research	Functions of Hypotheses	Need for sample or sampling	Levels of Measurement	Data Preparation – Editing, Coding, and Cleaning
SO-3	Types of Research	Types of Hypotheses	Characteristics of Goods samplings design	Characteristics of Sound Measurement	Descriptive Statistics – Mean, Median, Mode, Variance
SO 4-5	Research Process – Steps and Overview	Concepts of Hypothesis Testing and Steps in Hypothesis testing	Steps in sampling process	Methods of estimating reliability	Chi-Square Tests and Other Non-Parametric Tests
SO-6	Ethics in Business Research	Types of Error	Probability Sampling Techniques – Simple Random, Systematic, Stratified	Response methods in scaling	T-Tests, ANOVA, and Significance Testing
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., <i>Research Design: Qualitative, Quantitative, and Mixed Methods Approaches</i> , 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 (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	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 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.

Course Code	PCF25D04T	Course Title	Strategic Management				Category	D	Discipline Elective Course	L	T	P	C
									4	0	0	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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	Develop a comprehensive understanding of strategic management concepts and frameworks.																				
CLR-2	Equip students with analytical skills to evaluate business environments.																				
CLR-3	Foster decision-making abilities by applying strategic models to real-world scenarios.																				
CLR-4	Encourage the application of leadership and innovation in strategic contexts.																				
CLR-5	Instill ethical and sustainable practices in formulating and implementing strategies.																				
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	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	
CLO-1	Understand the fundamentals of strategic management, including vision, mission, and objectives.	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3	
CLO-2	Analyze the external and internal business environment to identify strategic opportunities and threats.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Evaluate corporate and business-level strategies for achieving competitive advantage.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Apply strategic tools to design and implement effective strategies.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Assess the role of leadership, innovation, and ethics in strategic decision-making.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	Introduction to Strategic Management	External and Internal Environment Analysis	Strategy Formulation	Strategy Implementation and Control	Emerging Trends and Strategic Leadership
	12	12	12	12	12
SO-1	Basics of Strategic Management: Concepts, Importance, and Scope	Environmental Scanning and Industry Analysis	Corporate-Level Strategies: Growth, Stability, and Retrenchment	Overview of Strategy Implementation	Strategic Leadership: Traits and Styles
SO-2	Vision, Mission, and Objectives of Organizations	PESTEL Analysis: Macro Environment Factors	Business-Level Strategies: Cost Leadership, Differentiation, and Focus	Organizational Structure and Strategy	Role of Innovation in Strategic Management
SO-3	Strategic Management Process	Porter's Five Forces Model for Competitive Analysis	Functional-Level Strategies: Marketing, Operations, and HR	Leadership and Strategic Change	Ethics and Social Responsibility in Strategy
SO-4	Levels of Strategy: Corporate, Business, and Functional	SWOT Analysis: Identifying Strengths, Weaknesses, Opportunities, and Threats	Strategic Alternatives: Integration, Diversification, and Outsourcing	Corporate Culture and Strategic Alignment	Sustainability and Green Strategies
SO-5	Role of Strategic Managers in Decision-Making	Value Chain Analysis	Blue Ocean Strategy vs. Red Ocean Strategy	Balanced Scorecard and Performance Metrics	Crisis Management and Strategic Responses

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 Education</i>	2	<i>Subba Rao ,Business Policy and Strategic Management, Himalaya Publishing House</i>
3	<i>Azhar Kazmi, Strategic Management, McGraw-Hill Education</i>	4	

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

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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 Dr. A. Kavitha, Associate Professor and Head, Dept. of CS an AF, FSH, SRMIST KTR.
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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 House, 2004	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 Publishing House, 2000	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%		100%					

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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	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	Nil				

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																									
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:																									
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						
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 opérations	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.
2	John D. Daniels, Lee H. Radebaugh & Daniel P. Sullivan – International Business: Environments and Operations, 17th Edition, Pearson, 2022.
3	Rakesh Mohan Joshi – International Business, 2nd Edition, Oxford University Press, 2018.

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

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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			

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																								
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	-	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, 2018.
2	M.Y. Khan & P.K. Jain, <i>Management Accounting: Text, Problems and Cases</i> , 8th Edition, McGraw Hill, 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.

Title & Session Outcomes	Personal Development	Mastering Workspace Dynamics	Career Essentials	Verbal Ability	Verbal Reasoning and Comprehension
Duration (hour)	6	6	6	6	6
SO-1	Self-analysis through SWOT, The Johari Window	Personal, Professional and Social Etiquette	Resume Preparation and Activity	Synonyms and Antonyms	Statement and Assumption
SO-2	Goal Setting Importance, Goal Setting based on the Principle of SMART	Professional Communication - Presentation Skills	E-mail Drafting and Practice	One Word Substitution	Paragraph Summary
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%	-	
10 Analyze	50%		50%		40%				
11 Evaluate		-		-		-	25%	-	
12 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		

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. Muthu Deepa M, Assistant Professor, Department of Career Guidance Cell, FSH, SRMIST
				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

Course Code	PCM25301J	Course Title	Corporate Law				Category	C	Core	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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 an understanding of corporate law, including company formation, governance, and compliance frameworks.								Basic Knowledge																
CLR-2	To equip learners with knowledge of regulatory bodies such as SEBI, FEMA, and Competition Commission of India, and their impact on markets.								Application of Concepts																
CLR-3	To develop the ability to apply legal concepts in corporate decision-making, covering consumer protection, foreign exchange laws, and environmental regulations.								Link with other Disciplines																
CLR-4	To enable learners to explore professional opportunities in corporate governance, legal compliance, and financial regulations.								Procedural Knowledge																
CLR-5	To enhance understanding of specialized laws such as Intellectual Property Rights (IPR), Competition Act, IT Act, and Essential Commodities Act, ensuring compliance in modern business environments								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																
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 (%)																	
CLO-1	Demonstrate a clear understanding the Companies Act 2013, company formation, governance, and compliance under MCA 21.	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3					
CLO-2	Analyze and evaluate SEBI regulations, stock markets, investor protection, and financial market regulations.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3					
CLO-3	Apply the FEMA and foreign exchange laws, regulatory compliance, and enforcement mechanisms.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3					
CLO-4	Examine competition and consumer protection laws, market regulations, and legal enforcement.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3					
CLO-5	Integrate understanding of IPR, environmental laws, IT Act, and corporate governance frameworks.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3					

Sessions	CLO – 1	CLO - 2	CLO – 3	CLO – 4	CLO – 5
	15	15	15	15	15
SLO-1	company-definition and meaning	SEBI 1992, Sensex , Nifty	Features of act 1986 Rights of consumers	Definition, meaning,	Intellectual property rights
SLO-2	Importance and nature of company	Board of SEBI	District level	Digital signature	Introduction, meaning
SLO-3	Objectives of companies act 2013, Difference between 1956&2013 act	Objectives of SEBI Act1992	State level of consumer protection council	Electronic signature,	Literacy and arts work
SLO-4 & 5	Formation of company, Functions & Legal Status–MCA 21	Background of SEBI, Registration procedure, Function of SEBI, Powers of SEBI	National level consumer protection Council, The competition of act 2002, - introduction	Methods of digital signature, Penalties for offences	Industrial products, Trade secret
SLO-6	Scheme for filing statutory documents & other transactions by companies through electronic mode	FEMA act -Definitions, Objectives of FEMA act, Major provision of FEMA act 1999	features of competition ,	List of offers under the IT act 2000	Layout design
SLO-7	Features of MCA 21	regulation and management of foreign exchange - dealing in foreign exchange	policy of Competition commission	Environment protection act 1986	Geographical indication
SLO-8	Clauses of MOA Procedure for Changes in MOA	Authorized person-contravention and penalties, directorate of enforcement.	prohibition of certain agreements	Objectives of Environment Act	Patent object
SLO-9 & 10	Clauses of AOA, Procedure for changes in AOA, Meeting, meaning, definition, Types of meeting	Essential commodities act 1955, Background of commodities act	abuse of dominant position, competition commission of India	Powers of central government Appointment of officers, Duties of officers	how to apply patents Trade mark, Major types of IPR Chain activities of IPR
SLO-11	Directors, meaning, Legal position of director	Objectives of commodities act, Features of commodities act	duties, powers and functions of the commission	Types of pollution	Indian patent
SLO-12	Modes of appointment of directors Powers and functions of a director	List of commodities act,	duties of director general,	Cause for environment pollution	Types of patent
SLO-13	Duties of director, Liabilities of director	Consumer protection act 1986	penalties, competition advocacy.	Rules and regulation	Patent act 1970 and amendment
SLO-14 & 15	DIN, Removal of director, National Company Law Tribunal & Appellate Tribunal.	Introduction, meaning, Objectives of the act, Need for protection act 1986	Essential commodities act 1955, Background of IT act 2000	Case study , Powers to regulate the pollution	Amendment 186,1911,1970,1999to 2005, Copy right act

Resources			
1	Kapoor N D, Company Law, Sultan Chand & Sons, New Delhi, (2019)	4	Avtar Singh (2008), Company Law, Mohan law House, New Delhi.
2	Saravanel (2004), Company Law, Himalaya Publication, New Delhi	5	G K Kapoor, Sanjay Dhamija, Company Law and Practice, 24th Edition, Taxmann (2019).
3	Bare acts., all edition, bar council, all years	6	Gogna P.P.S, A Textbook of Company Law, 11th Edition, S. Chand, New Delhi (2016).

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 (%)	Theory (%)
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)					
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%				

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 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	1 Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1 Dr. K.Selvasundaram, Professor and Associate Academic Coordinator, FSH, SRMIST KTR. 2 Dr.A.Kavitha, Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR.

Course Code	PCM25302J	Course Title	Entrepreneurial Development and Innovation				Category	C	Core	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

Course Rationale (CLR)		The purpose of learning this course is to:				Depth																
Course Learning Outcomes (CLO)		At the end of this course, learners will be able to:				Conceive	Design	Implement	Operate	1	2	2	3	4	5	6	7	8	9	10	11	12
CLR-1	Understand the basic concept of Entrepreneur and Entrepreneurship																					
CLR-2	Create Awareness about ideation, Innovation and Recognition of Business opportunities																					
CLR-3	Know to prepare financial Plan, Budget and Financial Statement for startup																					
CLR-4	Evaluate the management of small business																					
CLR-5	Understand the concept of social entrepreneurs and corporate social responsibility																					
CLO-1	Acquire knowledge of entrepreneurs and entrepreneurship					✓	✓	-	-	2	85	-	-	3	-	2	-	2	3	3	-	3
CLO-2	Develop business plan					✓	✓	✓	✓	2	85	-	-	3	3	-	-	3	3	-	-	3
CLO-3	Gain knowledge to prepare financial statement for startup					✓	✓	✓	✓	3	85	-	-	3	-	-	-	3	3	-	-	3
CLO-4	Enhance idea to manage small business					✓	✓	✓	✓	3	85	1	2	3	3	-	-	3	3	-	-	3
CLO-5	Know the concept of social entrepreneurs and CSR					✓	✓	✓	✓	3	85	3	2	3	-	3	3	3	3	-	-	3

Sessions	CLO – 1	CLO - 2	CLO – 3	CLO – 4	CLO – 5
	15	15	15	15	15
SLO-1	Definition of Entrepreneurship, Entrepreneur and Scope of Entrepreneurship	Creativity and Innovation in Business	Business Structures (Sole Proprietorship, Partnership, Joint stock company, Corporation, OPC)	Small business management - Introduction	Social Entrepreneurship- Social enterprise
SLO-2	Characteristics of Entrepreneurship	Design Thinking for Entrepreneurs	Intellectual Property Rights (Patents, Trademarks, Copyrights)	Skills required for effective small business manager	Evolution of Social entrepreneurship
SLO-3	Types of Entrepreneur	Identifying and Evaluating Business Opportunities	Funding Sources (Bootstrapping, Angel Investors, Venture Capital, Crowdfunding)	Small business management strategies	Characteristics of Social Entrepreneurs and importance of social entrepreneurship
SLO-4	Functions of an Entrepreneur	Conducting Feasibility Studies	Financial Planning and Budgeting	Management tools for small business	Dimensions of social entrepreneurship

SLO-5	Functions of an Entrepreneur	Industry and Competitive Analysis	Financial Planning and Budgeting	Monitoring and evaluation process for small business	Types of social entrepreneurs
SLO-6	Entrepreneurship vs. Intrapreneurship	Feasibility Analysis and Risk Assessment	Financial Statements & Valuation for Startups	Preventing sickness and rehabilitation of business unit	Difference between social enterprise and business enterprise
SLO-7	Role of Entrepreneurship in Economic Development	Business Model Development	Financial Statements & Valuation for Startups	Role and significance of MSME	Social value and social change
SLO-8	Ethics and Social Responsibility in Entrepreneurship	Components of a Business Plan	Investor Pitching & Term Sheet Negotiation	Contribution of MSME to Indian Economy	Role of social entrepreneur
SLO-9	Growth of Entrepreneurship in Pre and Post-independence era	Value Proposition and Competitive Advantage	Exit Strategies (IPO, Mergers & Acquisitions, Buyouts)	Self-help group	Corporate social responsibility
SLO-10	Growth of Entrepreneurship in Pre and Post-independence era	Business Model Canvas	Corporate Governance & Ethics	CRM Tools for small business	Consumer protection
SLO-11	Constraints for the Growth of Entrepreneurial Culture	Lean Startup Approach	Government Policies & Incentives for Startups	HR Fundamentals for small Business	Social responsibility of business
SLO-12	Constraints for the Growth of Entrepreneurial Culture	Market Research, Validation & Positioning Strategies	Taxation and Regulatory Compliance	Accounting Fundamentals for Small Business	Social enterprise ideas
SLO-13	Analysis of Successful & Failed Startups	Pivoting & Scaling Strategies	Case studies: Financial Planning & Investment Pitch	Budgeting and Financial Analysis	Social entrepreneurship and sustainable development
SLO-14	Analysis of Successful & Failed Startups	Pitching a Startup Idea to Investors	Presentation: Financial Planning & Investment Pitch	Activity- Analyzing Financial Statement of Small Business	Case study on social entrepreneurship
SLO-15	Case studies -Entrepreneurial Problem-Solving	Business Plan Development & Presentation	Case Study: Investment Decision	Case study: Small Business	Activity: CSR activities of business

Resources					
1	Hisrich, Robert D. , <i>Entrepreneurship: Starting and Operating a Small Business</i> , 11th Edition, 4	Bansal, Nidhi , <i>Entrepreneurship Development: Principles, Programmes, and Policies</i> , 1st Edition,			
2	Scarborough, Norman M. , <i>Effective Small Business Management</i> , 12th Edition, Pearson, 5	Kumar, Arun , <i>Entrepreneurship in India: Opportunities, Challenges, and Success Strategies</i> , 2nd			
3	Taneja, Sushil , <i>Entrepreneurship: Theory, Process, and Practice</i> , 3rd Edition, Springer, 2021 6	Desai, Vasant , <i>Dynamics of Entrepreneurial Development and Management</i> , 4th Edition,			

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 (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)						
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%							

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 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	1 Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1 Dr.T.V Ambuli, Associate Professor, SRM IST, ambulity@srmist.edu.in 2 Dr.D.Janis Bibiyan, Associate Professor, SRM IST, janisbid@srmist.edu.in

Course Code	PCM25303J	Course Title	Investment Analysis and Portfolio Management				Category	C	Core	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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 equip students with a comprehensive understanding of the fundamental concepts of investment																								
CLR-2	To familiarize students with various financial instruments such as stocks, bonds, mutual funds, derivatives, and alternative investments.																								
CLR-3	To introduce students to the principles of modern portfolio theory, including diversification, efficient frontier analysis, and optimization techniques.																								
CLR-4	To develop students' skills in identifying, measuring, and managing different types of investment risks, including market, credit, and liquidity risks.																								
CLR-5	To provide students with hands-on experience in creating and managing investment portfolios using real-world data and case studies.																								
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	Demonstrate a clear understanding of fundamental investment concepts	✓	✓	-	-	2	85	75	1	-	-	3	-	2	-	2	3	3	-	3					
CLO-2	Analyze and evaluate various financial instruments	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3					
CLO-3	Apply the principles of modern portfolio theory to construct diversified portfolios	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3					
CLO-4	Assess and manage investment risks using appropriate tools and techniques	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3					
CLO-5	Integrate ethical considerations and real-world scenarios into investment decisions	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3					

Sessions	CLO – 1 15	CLO - 2 15	CLO – 3 15	CLO – 4 15	CLO – 5 15
SLO-1	Investment – Introduction	Fundamental analysis – Economic, Industry and Company	Technical analysis	Portfolio management – Meaning	Portfolio Evaluation
SLO-2	Basics of Investments	Economic analysis	Technical tools	Risk & return	Process of Evaluation

SLO-3	Investment, speculation & gambling	Significance and interpretation of the economic indicators	The Dow theory	Mean variance criterion	Portfolio performance models
SLO-4	Investment Process	Industry analysis	Primary trend	Covariance	Sharpe's Performance Index
SLO-5	Investment Avenues	Industry Life cycle	The secondary trend	Beta analysis	Treynor's performance index
SLO-6	Non marketable financial assets	Cross Sectional Industry Performance	Minor trends	Portfolio construction models	Jensen's performance index
SLO-7	Money market instruments	Industry Performance Over time	Support and resistance level	Markowitz model	Portfolio Revision
SLO-8	Bonds, debentures, equity shares	Company analysis	Indicators	Simple diversification	Formula Plans
SLO-9	Mutual funds - Importance of mutual funds	Tools for Company analysis	Odd Lot Trading	Sharpe index model	Constant Rupee value
SLO-10	Risk and Return Analysis	Financial Statements of Companies	Moving average & rate of change	Sharpe's optimal portfolio	Constant Ratio Plans
SLO-11	Types of Risks	Performance of Ratios	Technical Indicators – Charting techniques	Construction of optimal portfolio	Revision and the Cost
SLO-12	SEBI's role in regulating Stock market	Tools – Threats of New entrants	Candlestick Chart and Point and Figure Chart	Optimal portfolio with short sales	Derivatives - Option, Future and swaps
SLO-13	Participant in stock market	Debt equity ratio for India companies	Efficient Market Theory	Capital Asset pricing model	Call and Put Options
SLO-14	Guidelines for Investors in Stock Market	Practice on EIC analysis	Random walk theory	CML and SML	Future and Forward Contracts
SLO-15	Stock Market Indices	Case Study – Analysis of Industries and Company with real time data.	The essence of the theory & market inefficiencies	Arbitrage pricing theory	Case Study on Portfolio Performance Models

Resources					
1	Bhalla V K, INVESTMENT MANAGEMENT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, <i>S Chand, New Delhi, 2009</i>	4	Yogesh Maheswari, INVESTMENT MANAGEMENT, <i>PHI, Delhi, 2011</i>		
2	Prasanna Chandra, PORTFOLIO MANAGEMENT, <i>Tata McGraw Hill, New Delhi, 2008.</i>	5	Punithavathy Pandian, SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, <i>Vikas Publications Pvt. Ltd, New Delhi. 2014</i>		
3	Kevin.S, SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, <i>PHI, Delhi, 2011</i>	6	Preethi Singh, Investment Management, Himalaya Publishing House, January 2010)		

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%)			Theory (%)	Presentation Tools	✓ Group Discussion	✓ Quality Education	✓	
	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Learning Management System		✓ Hands-on Practice	✓ Gender Equality	✓		
7 Remember	20%	20%	15%	15%	15%	15%	20%	20%	40%		Debate	✓			
8 Understand											Interactive Lecture	✓			
9 Apply	20%	20%	20%	20%	20%	20%	20%	20%	40%		Brainstorming	✓			
10 Analyze															
11 Evaluate	10%	10%	15%	15%	15%	15%	10%	10%	20%						
12 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 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	1 Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1 Dr.A.Thilagaraj, SRM IST, thilagaa@srmist.edu.in 2 Dr.B.Premanand, SRM IST, premanab1@srmist.edu.in Dr.D.Bhuvanewari, SRM IST, bhuvanad@srmist.edu.in

Course Code	PCM25D01J	Course Title	Human Resource Analytics				Category	D	Discipline Elective Course	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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 have an awareness about the foundations of HR analytics	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		
CLR-2	To have an awareness on analytics of HRM								1	-	3	-	2	3	3	-	-	-	3	3	-	3
CLR-3	To get an idea HR process in organization								2	85	75	3	-	3	3	-	-	-	3	3	-	3
CLR-4	To become familiar about the concepts of HR Analytics								3	85	75	3	-	3	-	-	-	-	3	3	-	3
CLR-5	To prepare the students for the analytical HR practices of an organization								3	85	75	3	1	2	3	3	-	-	3	3	-	3
		3	85	75	3	3	2	3	-	3	3	3	3	3	-	3						
Course Learning Outcomes (CLO)	At the end of this course, learners will be able to:																					
CLO-1	To have an awareness about the foundations of HR analytics	✓	✓	-	-	2	85	75	1	-	-	3	-	2	3	3	-	3				
CLO-2	To have an awareness on analytics of HRM	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	3	3	-	3			
CLO-3	To get an idea HR process in organization	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	3	3	-	3			
CLO-4	To become familiar about the concepts of HR Analytics	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	3	3	-	3			
CLO-5	To prepare the students for the analytical HR practices of an organization	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	-	3			

Sessions	CLO – 1 15	CLO - 2 15	CLO – 3 15	CLO – 4 15	CLO – 5 15
SLO-1	Defining HR Analytics Third wave of HR value creation	Meaning of HR Analytics , HR measurement journey	Role of Analytics HR maturity journey, Location HR challenges Measuring HR	Role of HR Analytics Organizational system	HR Value Creation Lean system
SLO-2	HR Challenges Valuing HR analytics in organizational system	HR challenges in the organizational Systems, HRA frameworks	Benchmarking Applying workforce scorecard, Understanding Strategic Workforce Planning (SWP) Framework	HR analytics in organizational system Approaches in measuring HR	Valuing HR analytics Current approaches in measuring HR
SLO-3	HR metrics, Applying HR scorecard	Strategic HR metrics, HR Analytics in organization	Workforce Planning Metrics and Data, Analytic Tools in SWP	HR metrics Vs Benchmarking Scorecards Vs HR Analytics,	HR Scorecards, HR Framework, HR Framework

SLO-4	HRA basics, HR and Analytics	Analytical model, Work force scorecard metrics	impact of AI on SWP, Approach to Implementing SWP	Typical application of HR analytics in Organization, Role of predictive analysis	Value chain, HRA – Analysis
SLO-5	HR Analytics value chain, Predictive Analysis, meaning and steps involved	Determining key performance indicators	Implementation Considerations, Analyzing based on the indicators	Meaning of performance indicators, Reporting the data	Importance of predictive analysis, Importance of performance indicators
SLO-6	Limitations of predictive analysis, Role of performance indicators	Models of HR Analytics	Meaning of metrics, Interpretation of results	Uses of metrics, Planning based on the results	Interpreting the results, Metrics in HRA, Causation
SLO-7	Predicting the future, Regression Analysis	How to Conduct HR Analytics	Causation in HR Analytics, Causation	Deriving the results, Predicting future, Diversity, equity, and inclusion (DEI)	Interpretation of results, Case studies
SLO-8	Meaning of Causation, Predictive Analysis	Understanding HR Data: Importance of Data	Sources of Data	Key Considerations for Implementation, Demystifying DEI and Leadership	Measuring Training Effectiveness using Pre-post Analysis in Performance
SLO-9	Data driven HRA Survey method,	Understanding HR Data: Types	Connecting HRA to business benefits	Measuring DEI & Leadership Effectiveness	Assessing Key Talents using Cluster Analysis
SLO-10	Techniques in data collection	Scales of Data , Methods of Capturing Data	Developing support	Unlocking DEI and Leadership Insights with Analytics	Predicting Stay Likelihood
SLO-11	Data Cleaning, Exercises – Data Cleaning	Typical data issues, Techniques in building questions	Importance of Data cleaning	AI in DEI & Leadership	Identifying Significant Factors for Attrition
SLO-12	Types of data	Meaning of data cleaning	Defining HR metrics	Analytical Tools for Employee Engagement	Assessing Exit Interviews to understand Employee's Concern using Text Analytics
SLO-13	Data measurement	HR Metrics	Meaning of tying data sets	Leveraging AI for Employee Engagement and Positive Work Culture	Understand & Address Ethical Implications using HR Analytics Tools
SLO-14	Need for data evaluation	Understanding various HR Metrics from the perspective of HR Analytics.	Need for data measurement Case Studies	Building a Positive Work Culture: Strategies and Implementation	Data Protection Regulations while using Personal Data of Employees
SLO-15	Measuring data	Data evaluation	Data cleaning	Building a Positive Work Culture: Strategies and Implementation	Case study

Resources			
1	Kirsten & Martin Edwards L.M.: Predictive HR Analytics, 4th edition Tata McGraw Hill Delhi.	3	4. Ghosh, D HR Policy in India Allied publications Delhi
2	Avdhani: Impact of Human Resource Initiatives, Himalaya publications, Delhi	4	Kirs Wayne Cascio, John Boudreau; Financial Impact of Human Resource Initiatives; Himalaya Publication house Mumbai 2nd edition

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%)		Theory (%)	Practice (%)	Quality Education				
		Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	Practice (%)	Theory (%)	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	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 Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai	1 Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1 Dr.B.Akila, Assistant Professor, SRM-IST, KTR. 2

SLO-7	Steps for an exporting firm	Consular invoice	Documents in export clearance	Legal Dimensions of import & Export procedure	Policy and institutional for Export & Import
SLO-8	Registration with sales tax authorities	Mate's Receipt	Clearance and finance	Customs formalities for imports	Sport, Gem & Jewellery promotion council
SLO-9	Details of practical field visits to clearing and forwarding agents to port trusts, tax aspects, Insurance & Banks,	Bill of lading	Methods in pre-shipment inspection	Legal aspects of Imports & Exports	Cashew Export council
SLO-10	Definition of IEC (Importer Exporter Code)	Details of various documents required for EXIM	Marine insurance - features	Warehousing for imported goods	Plastics & Pharmaceuticals Export promotion council
SLO-11	Importance of EXIM in Economy	Import Documentation	Hull & Machinery insurance	Warehousing stations	Functions of commodity boards
SLO-12	Profile of Exporter and Importer	Pro-forma Invoice	Protection and Indemnity Insurance	Storage period of warehoused goods	Operating commodity boards
SLO-13	Knowing exempted categories	Bill of lading & Bill of Entry	Liability insurance	Rate of interest on custom duty in case of bonded goods	EXIM Bank
SLO-14	Guidelines for application of IEC number	Letter of credit	Freight Insurance, Marine cargo insurance	Recovery of duty on bonded goods	Objectives and Functions of EXIM Bank
SLO-15	Obtaining registration from various authorities & Registration with ECGC, Export Promotion council	Trade enquiry, import order, shipping counsel, GATT documents & Central Excise documents	Voyage, time, Mixed vessel policy, single vessel policy, valued, Port Risk, Wager & Floating policy	Operations on Warehoused Goods, Transfer of Bonded Goods & Movement under bond	EXIM Policies & Products and services

Resources

1	Hill, Charles W.L. and Gareth R. Jones, Strategic Management: An Integrated Approach, Cengage Learning, India.	3.	Davidson, W.H., Global Strategic Management, John Wiley, New York.
2	Ungson, G.R. and Yim-Yu-Wong, Global Strategic Management, M.E. Sharpe.	4.	Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.

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 (%)				
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%							

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	Mr.V.Krishnamoorthy Director Hyрудyaa Limited, Chennai		1	Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1 2	Dr. A. Deepan, Assistant Professor, Department of Commerce, FSH, SRMIST, KTR. Dr.K.Sivaperumal, Assistant Professor, Department of Commerce, FSH, SRMIST, KTR.

Course Code	PCM25D03J	Course Title	Strategic Financial Management				Category	D	Discipline Elective Course	L	T	P	C
									3	0	2	4	
Course Offering Department	COMMERCE	Pre-requisite Courses	NIL	Co-requisite Courses	NIL	Progressive Courses	NIL	Data Book / Codes/Standards	NIL				

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 learners with a deep understanding of financial policies and strategic planning.								1	2	3	4	5	6	7	8	9	10	11	12	
CLR-2	To equip learners with advanced tools and strategies for making informed investment decisions.																				
CLR-3	To develop a comprehensive understanding of investment decision-making techniques																				
CLR-4	To provide a comprehensive understanding of stock exchanges, functions, and regulations.																				
CLR-5	To train the learners with knowledge of advanced financial strategies and innovative financing instruments.																				
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	Able to use financial modeling tools and techniques to address complex business challenges.	✓	✓	-	-	2	85	75	1	-	-	3	-	-	2	-	-	3	-	3	
CLO-2	Learners will be able to evaluate investment opportunities using quantitative and qualitative methods.	✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Able to Utilize statistical, sensitivity, and simulation methods to make sound financial decisions.	✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Students will be able to implement SEBI guidelines and resolve investor concerns efficiently.	✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Able to leverage innovative financing methods, assess hybrid financial instruments, and formulate strategic financial solutions.	✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	CLO – 1	CLO - 2	CLO – 3	CLO – 4	CLO – 5
	15	15	15	15	15
SLO-1	Financial policy	Investments and decisions	Expansion and financial restructuring	Stock exchanges	Financial strategy
SLO-2	Strategic planning	Risk and uncertainty	Corporate restructuring mergers and amalgamations	Role of stock exchanges in capital markets	Strategic financial planning and decision-making
SLO-3	Strategic planning process	Techniques of investment decision	Reasons for mergers	Global stock exchanges: Comparison and trends	Case studies on effective financial strategies
SLO-4 & 5	Objectives and goals, major kinds of strategies and planning	Risk-adjusted discount rate, Certainly, equivalent factor	Benefits and cost of mergers, Take overs	Constitution, Control of SE, Governance and regulatory oversight	Innovative sources of finance, Emerging trends in financial instruments

SLO-6	Corporate planning	Statistical method	Business alliances	Role of self-regulatory organizations (SROs)	Asset-backed securities
SLO-7	Process of financial planning	Sensitivity analysis	Managing an acquisition	Functions of SE	Benefits and risks of asset-backed financing
SLO-8	Types of financial plan	Simulation method	Divestiture	Role in economic growth and market stabilization	Hybrid securities namely convertible & non-controvertible debentures
SLO-9 & 10	Financial models, Tools of financial modeling	Corporate strategy, High technology investments	Ownership restructuring, Privatization	liquidity and price discovery mechanisms, Prudential norms	hybrid securities Vs traditional financing methods, Deep discount bonds
SLO-11	Techniques of financial modeling	Real Options in Investment Decisions	Dynamics of restructuring	Case study: Implementation of prudential norms	Secured premium notes
SLO-12	Uses and limitations of financial modeling	Portfolio Management and Diversification Strategies	Buyback of shares	SEBI Regulations	Convertible preference shares
SLO-13	Applications of financial models	Decision-Making in Emerging Markets	Leveraged buy-outs (LBOs)	Sensitive indices	Option financing
SLO-14 & 15	Types of financial models, Process of financial model development	psychological factors and biases on decision-making, Investment approaches and risk management strategies	Divestiture, Demergers	Investor services, Grievance redressal measures	Warrants, convertibles & exchangeable, commercial paper

Resources

1	Rajni Sofat & Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.	4	Financial Markets and Institutions, S Gurusamy, Thomson.
2	Weaver & weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.	5	Pandey, I.M., <i>Financial Management</i> , Vikas Publishing House, Delhi, 2009.
3	Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007	6	Khan, M.Y., & Jain, P.K., <i>Financial Management: Text, Problems and Cases</i> , Tata McGraw Hill, Delhi,

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 (%)	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																
6	Create	10%	10%	15%	15%	15%	15%	10%	10%	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	Mr.V.Krishnamoorthy Director HyruDYaa Limited, Chennai	1	Dr. V.Ramanujam Associate Professor Bharathiar School of Management, Bharathiar University, Coimbatore	1	Dr. P.Sankar, Associate Professor, Department of Commerce, FSH, SRMIST, KTR.
				2	

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

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)	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.																								
CR-2	To enhance analytical skills for interpreting and evaluating financial data.																								
CR-3	To introduce various econometric models used in forecasting and asset pricing.																								
CR-4	To enable students to critically assess the validity and performance of financial models.																								
CR-5	To develop proficiency in using econometric software tools for empirical research.																								
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 Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills					
CO-1	Understand the fundamental principles and methods of econometrics.	✓				5	85	75	1	1	-	-	3	-	2	-	2	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	3	1	2	3	3	-	-	-	3	3						
CO-5	Utilize statistical software for empirical analysis in financial econometrics.	✓	✓			2	85	75	3	3	3	2	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	Introduction to Econometrics and an overview of its applications	Violations of Classical Assumptions: multicollinearity, heteroscedasticity,	Time Series econometrics: stationary stochastic processes, nonstationary Stochastic Processes	Cointegration and Error Correction Models (ECM)	Dummy variables: introduction
SO-2	Types of Financial Data – Time Series, Cross-Sectional, and Panel Data	Violations of Classical Assumptions: autocorrelation	stationary	Vector Autoregression (VAR) Models in Financial Econometrics	Intercept dummy variables, slope dummy variables, Interactive dummy variables

SO-3	Components of Time series data	Hypothesis Testing in Multiple Regression Models	trend Stationary and difference Stationary	Volatility Modeling with ARCH and GARCH Models	Use of Dummy Variables
SO -4	Methodology of econometrics	Model Selection and Specification in Econometrics	autocorrelation function (ACF)	Panel data regression models – the importance of panel data	Qualitative Response Regression Models
SO-5	Understanding Linear Models in Econometrics	Dummy Variables in Regression Analysis	Tests of stationarity	Fixed Effects and Random Effects Models	Use of Logit, and Probit Models
SO-6	Simple Regression with Classical Assumptions;	Tests related to parameters and impact on the reliability	Unit Root Tests (ADF, PP and KPSS) and Their Applications	fixed effects model vs. random effects model	Use of software like E Views, R and STATA for solving real life problems
SO-7	Least Square Estimation And BLUE	the validity of inferences in case of violations of Assumptions	Transforming nonstationary financial time series – difference stationary processes and trend-Stationary process	Limited Dependent Variable Models (Logit, Probit)	Exercise 1:ARIMA model
SO -8	Multiple Regression Model and Hypothesis Testing Related to Parameters	Methods to take care of violations of assumptions, goodness of fit.	Autoregressive (AR) and Moving Average (MA) Models	Event Studies in Financial Econometrics	Exercise 2: ARCH model
SO-09	Simple and Joint. Functional forms of regression models.	Model Fit – R-squared, Adjusted R-squared, and Other Metrics	ARMA and ARIMA Models for Time Series Forecasting	Quantile Regression and its Financial Applications	Exercise 3:PANEL DATA Analysis

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>				

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%	20%
3 Apply									
4 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	20%
5 Evaluate									
6 Create	10%	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		

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. Dr.R.Sridharan, Associate Professor and Head, Dept. of CS and AF, FSH, SRM-IST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa 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.

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

Offering Department	COMMERCE	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	Gain foundational knowledge of e-commerce.								1	2	3	4	5	6	7	8	9	10	11	12
CR-2	Explore business models and marketing in e-commerce.								1	2	3	4	5	6	7	8	9	10	11	12
CR-3	. Learn technology and security essentials								1	2	3	4	5	6	7	8	9	10	11	12
CR-4	Develop website design skills for e-commerce.								1	2	3	4	5	6	7	8	9	10	11	12
CR-5	Ensure ethical and legal compliance in advertising and online marketing								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 (%)	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	Problem Solving Skills	Communication Skills	Analytical Skills
CO-1	Understand key concepts, types, and benefits of e-commerce.	✓				5	85	75	1	1	-	-	-	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	Introduction to E-Commerce	Business Models of E-Commerce and Infrastructure	Electronic Payment System	Business to Business E-Commerce:	Advertising and Online Marketing
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

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

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	
1.1 Remember									
1.4 Understand	20%	20%	20%	20%	20%	20%	20%	20%	20%
1.6 Apply									
1.6 Analyze	20%	20%	20%	20%	20%	20%	20%	20%	20%
1.7 Evaluate									
1.8 Create	10%	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		

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 Hyрудyaa 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.

Title & Session Outcomes	Based on Annual Reports of Companies	Based on Database	Market Based Exercises	Multivariate Analysis	Advanced Quantitative Techniques in Financial and Data Analysis
Duration (hour)	09	09	09	09	09
SO-1	Introduction – Overview of financial statement analysis.	Industry-Wise Data Extraction – Collecting fundamental data for various industries.	Correlation Analysis of Funds & Stock Returns	Introduction to Factor Analysis	Introduction to Discriminant Functions
SO-2	Report Selection – Choosing five annual reports.	Company-Specific Data – Gathering key financial metrics for selected companies.	Multiple Regression Estimation	Concept and Assumptions of Factor Analysis	Mathematical Formulation of Discriminant Analysis
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

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		

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								
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		

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. Dr.R.Sridharan, Associate Professor and Head, Dept. of CS and AF, FSH, SRM-IST KTR.
2 Mr.V.Krishnamoorthy Director Hyрудyaa 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.

Course Code	PCM25P01L	Course Name	Internship	Course Category	P	Project Work, Internship in Industry / Higher Technical Institutions	L	T	P	C
							0	0	0	2

Offering Department	Commerce	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	Give idea about research project								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	Problem Solving Skills	Communication Skills	Analytical Skills
CR-2	Identify the research problem																						
CR-3	Review of literature																						
CR-4	Give idea about data collection																						
CR-5	Give knowledge on statistical tools and project preparation.																						
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 Knowledge	Skills in Modeling	Analyze, Interpret Data	Use of benefit/cost	Problem Solving Skills	Communication Skills	Analytical Skills			
CO-1	An opportunity to get hired by the Industry/ organization.	✓				5	8	7	1	1	-	-	3	-	2	-	2	3	3	-			
CO-2	Practical experience in an organizational setting.	✓	✓	✓		4	8	7	3	3	-	-	3	3	-	-	-	3	3	-			
CO-3	On-floor experience provides much more professional experience which is often worth more than classroom teaching.		✓			6	8	7	3	3	-	-	3	-	-	-	-	3	3	-			
CO-4	Opportunity to practice communication and teamwork skills.	✓	✓	✓	✓	3	8	7	3	3	1	2	3	3	-	-	-	3	3	-			
CO-5	opportunity to learn strategies like time management, multi-tasking etc in an industrial setup	✓	✓			2	8	7	3	3	3	2	3	-	3	3	3	3	3	-			

Sessions	Learning Unit / Module 1	Learning Unit / Module 2	Learning Unit / Module 3	Learning Unit / Module 4	Learning Unit / Module 5
	5	5	5	5	5
SLO-1-5	Topic selection	Review of literature	Research design	Data Collection and analysis	Interpretation and conclusion

INTERNSHIP PROJECT DESCRIPTION

GUIDELINES

1. Project report is the compulsory component of the syllabus to bridge the gap between theory and practice.
2. The field of specialization is Human Resources, Marketing, Finance and related commerce and management-based topics.
3. The project work should be neatly presented in not less than 60 pages and not more than 100 pages
4. Paper Size should be A4
5. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style – (Font: Times New Roman / Font Size: 12 for text)
6. Subheading shall be typed in the Font style (Font: Times New Roman I / Font Size: 14 for headings) The report should be professionally prepared.
7. The candidate should submit periodical report of the project to the supervisor.
8. Two reviews will be conducted before the Viva Voce
9. Each candidate should submit hardcopy (3 copies) and a soft copy in CD to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate
10. 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.

Learning Assessment				
Internship	Continuous Learning Assessment		Final Evaluation	
	(50% weightage)		(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 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. Dr.R.Sridharan, Associate Professor and Head, Dept. of CS and AF, FSH, SRM-IST KTR.
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Semester – IV

Course Code	PCM25401J	Course Title	Corporate Governance and Ethics				Category	C	Core	L	T	P	C
									3	0	2	4	
Course Offering Department	Commerce	Pre-requisite Courses	Nil	Co-requisite Courses	Nil	Progressive Courses	Nil	Data Book / Codes/Standards	NIL				

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	Understanding Corporate Governance Principles																					
CLR-2	Exploring Corporate Governance Models and Committees																					
CLR-3	Comprehending Corporate Social Responsibility (CSR)																					
CLR-4	Developing Business Ethics knowledge																					
CLR-5	Addressing Financial Ethics and Fraud Prevention & Critically Assess Ethical Issues in Marketing																					
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	Capable of developing a Conceptual Understanding of Corporate Governance		✓	✓	-	-	2	85	75	1	-	-	3	-	2	3	3	-	-	3		
CLO-2	Competent in acquire Knowledge of Governance Committees and Compliance		✓	✓	✓	-	2	85	75	3	-	-	3	3	-	-	-	3	3	-	3	
CLO-3	Proficient in understanding CSR and Sustainability Practices		✓	✓	✓	✓	3	85	75	3	-	-	3	-	-	-	-	3	3	-	3	
CLO-4	Application of Business Ethics in Decision-Making		✓	✓	✓	✓	3	85	75	3	1	2	3	3	-	-	-	3	3	-	3	
CLO-5	Equipped to address Ethical Issues in Business Functions		✓	✓	✓	✓	3	85	75	3	3	2	3	-	3	3	3	3	3	-	3	

Sessions	CLO – 1 15	CLO - 2 15	CLO – 3 15	CLO – 4 15	CLO – 5 15
SLO-1	Evolution & Significance: Corporate Governance Meaning	Corporate Governance Committees and Models	Corporate Governance and Social Responsibility	Ethics- Meaning	Ethical Decision Making
SLO-2	Definition	Cadbury Committee	Corporate Social Reporting	Definition	Ethical Issues in Marketing
SLO-3	Evolution	Greenbury Committee	Meaning	Origin of ethics	Positive and Negative role of marketing
SLO-4& 5	Historical Perspective of Corporate Governance, Nature	Hampel Committee, Sarbanes – Oxley Act, 2002	Types of CSR, Role of CSR towards Society	The nature of ethics, purpose of ethics	Exploitative nature of Advertising, Serious problems in contemporary Advertising

	and Scope of Corporate Governance				
SLO-6	Need for Corporate Governance	Blue Ribbon Committee	Role of CSR towards Employees	Ethics and moral	HR related ethical issues
SLO-7	Essentials of Corporate Governance	King Committee	Role of CSR towards Government Stakeholders	Classification of Ethics	HR -Discrimination
SLO-8	Objectives of Corporate Governance	Kumara Mangalam Birla Committee	Role of CSR towards Consumers	Objectives of Ethics	HR-privacy
SLO-9& 10	Benefits and Limitations of Corporate Governance, Structure of Corporate Governance	Narayan Murthy Committee, CII Task Force Committee	Nature of CSR& its principles	Business ethics, Relationship between business and ethics	HR-safety and health HR-performance appraisal
SLO-11	Theories of Corporate Governance	Corporate Governance Models	CSR Strategies	Need for business Ethics	Ethical issues in Finance
SLO-12	Corporate governance and organisation success	Anglo American Model	CSR Models	Arguments for and against business Ethics	Fraud in Banks - Case study
SLO-13	Corporate governance in India	German Japanese Model	Best Practices of CSR	Ethics and business excellence	Best Practices of Corporate Governance
SLO-14 & 15	Corporate governance - Board of Directors role, responsibilities, Power of BOD in Corporate Governance	Japanese and Indian Model, Case Studies on Corporate Governance -	Corporate social reporting, Objectives of Corporate Social Reporting	Factors responsible for ethical and unethical business decision, Unethical practices in Business	Case Studies on Business ethics, Corporate business ownership structure

Resources					
1	Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K.- Business Ethics and Corporate Governance, (2017)- International Publishing House Pvt. Ltd	4	C.S.V. Murthy - Business Ethics and Corporate Governance, Reprint 2013,- Himalaya Publication		
2	. Bholanath Dutta and S.K. Podder-Corporate Governance,(2014), - Vision Book house,	5	Dayanand Achrekar- ,Corporate Governance (with Case Studies-, Surendra Publications, New Delhi.		
3	R.V.Badi N.V. Badi -Business Ethics,(2005)2ND Edition-Vrinda Publication pvt Ltd	6	R.K. Sharma, Puneet Goel&Pooja Bhagwan.- Business Ethics and Corporate Governance – Kalyani Publishers		

Assessment											Strategies				
Bloom's Level of Thinking	Continuous Learning Assessment (CLA) (50% weightage)								Final Assessment (50% weightage)	Theory (%)	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 (%)	Hands-on Practice		✓	Debate	✓	Gender Equality	✓
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	Mr.V.Krishnamoorthy Director Hyrudyaa Limited, Chennai			1	Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore			1	Dr.S.Lakshmi Associate Professor, Dept. of Commerce, FSH, SRMIST, RPM.			2.	Dr.K.Punitha Assistant Professor, Dept. of Commerce, FSH, SRMIST, RPM.		

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.
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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
1.	Mr.V.Krishnamoorthy Director Hyrudyaa Limited, Chennai	1	Dr. V.Ramanujam, Associate Professor Bharathiar School of Management, Bharathiyar University, Coimbatore
			1. Dr. A. Kavitha Associate Professor and Head, Dept. of Commerce, FSH, SRMIST KTR