B.Com BPS
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus
2020 – 2021

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 2056)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
Phone: 0422-2980011-2980015, Fax No: 0422 – 2980022 - 23
Email: info@karpagam.com, Web: www.kahedu.edu.in
<table>
<thead>
<tr>
<th>Course code</th>
<th>Name of the course</th>
<th>Category</th>
<th>Objectives and outcomes</th>
<th>Instruction hours / week</th>
<th>Maximum Marks</th>
<th>P A G E N o</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>PEOs</td>
<td>POs</td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>20LAU101</td>
<td>Language - I</td>
<td>AEC I, II, III</td>
<td>a, e</td>
<td>6</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20ENU101</td>
<td>English – I</td>
<td>AEC I, II, III</td>
<td>a, e</td>
<td>4</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20BPU101</td>
<td>Financial Accounting</td>
<td>CC I, II, III IV</td>
<td>a, c, de, e, h</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>20BPU102</td>
<td>Business Organization and Management</td>
<td>CC I, II, III</td>
<td>a, c, de, e, h</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>20AEC101</td>
<td>Business Communication</td>
<td>AEC I, II, III</td>
<td>a, e, g, f</td>
<td>4</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Semester Total</td>
<td></td>
<td>26</td>
<td>4</td>
<td>0</td>
<td>26</td>
</tr>
<tr>
<td>20LAU201</td>
<td>Language – II</td>
<td>AEC I, II, III</td>
<td>a, e</td>
<td>6</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20ENU201</td>
<td>English – II</td>
<td>AEC I, II, III</td>
<td>a, e</td>
<td>4</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20BPU201</td>
<td>Business Process Services in Finance and Accounting</td>
<td>CC I, II, III</td>
<td>a, b, c, de, e, h</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>20BPU202</td>
<td>Business Analytics</td>
<td>CC I, II, III</td>
<td>a, c, de, e, h</td>
<td>5</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>20AEC201</td>
<td>Environmental Studies</td>
<td>AEC I, III, IV</td>
<td>a,c,d, e,h, i</td>
<td>3</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20BPU211</td>
<td>Computer Applications for Business (Practical)</td>
<td>CC (P) I, II, III</td>
<td>a, b, c, de, e, h</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Semester Total</td>
<td></td>
<td>24</td>
<td>4</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>20BPU301</td>
<td>Income Tax Law and Practice</td>
<td>CC I, II, III</td>
<td>a, e</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>20BPU302</td>
<td>Supply chain management</td>
<td>CC I, II, III, IV</td>
<td>a, c, de, f,g,h,i</td>
<td>6</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Course code</td>
<td>Name of the course</td>
<td>Category</td>
<td>Objectives and outcomes</td>
<td>Instruction hours / week</td>
<td>Credit(s)</td>
<td>Maximum Marks</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------------</td>
<td>----------</td>
<td>-------------------------</td>
<td>--------------------------</td>
<td>-----------</td>
<td>---------------</td>
</tr>
<tr>
<td>20BPU303</td>
<td>Cost and Management Accounting</td>
<td>CC</td>
<td>I, II, III</td>
<td>a, c, d,e, h</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU304A</td>
<td>Principles of Auditing</td>
<td>SEC</td>
<td>I, II, III, IV</td>
<td>a, c, d,e, h</td>
<td>4</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU304B</td>
<td>Business Process Services in Insurance</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a, b, c, d,e, h</td>
<td>4</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU311A</td>
<td>Principles of Auditing (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III, IV</td>
<td>a, c, d,e, h</td>
<td>0</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU311B</td>
<td>Business Process Services in Insurance (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III</td>
<td>a, b, c, d,e, f,g,h</td>
<td>0</td>
<td>40 60 100</td>
</tr>
</tbody>
</table>

Semester Total | 22 6 2 22 200 300 500 |

**SEMESTER – IV**

<table>
<thead>
<tr>
<th>Course code</th>
<th>Name of the course</th>
<th>Category</th>
<th>Objectives and outcomes</th>
<th>Instruction hours / week</th>
<th>Credit(s)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>20BPU401</td>
<td>Business Law</td>
<td>CC</td>
<td>I, II, III</td>
<td>a, e</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU402</td>
<td>Campus to Corporate Transition</td>
<td>CC</td>
<td>I, II, III, IV</td>
<td>a, c, d,e, h</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU403</td>
<td>Retail CPG and Market Research</td>
<td>CC</td>
<td>I, II, III</td>
<td>a, b, c, d,e, h</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU404A</td>
<td>Financial Analysis and Reporting</td>
<td>SEC</td>
<td>I, II, III, IV</td>
<td>a, c, d,e, h</td>
<td>4</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU404B</td>
<td>Business Process Services in Banking</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a, b, c, d,e,h</td>
<td>4</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU411A</td>
<td>Financial Analysis and Reporting (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III, IV</td>
<td>a, c, d,e,h,i</td>
<td>0</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU411B</td>
<td>Business Process Services in Banking (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III</td>
<td>a, b, c, d,e,f,g,h</td>
<td>0</td>
<td>40 60 100</td>
</tr>
</tbody>
</table>

Semester Total | 22 6 2 23 200 300 500 |
<table>
<thead>
<tr>
<th>Course code</th>
<th>Name of the course</th>
<th>Category</th>
<th>Objectives and outcomes</th>
<th>Instruction hours / week</th>
<th>Credit($)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>20BPU501A</td>
<td>Services Marketing</td>
<td>DSE</td>
<td>I, II, III, IV</td>
<td>a, c, d,e,h,i</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU501B</td>
<td>Business Process Services in Capital Market</td>
<td>DSE</td>
<td>I, II, III</td>
<td>a, b, c, d,e,h</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU502A</td>
<td>Corporate Accounting</td>
<td>DSE</td>
<td>I, II, III</td>
<td>a, c, d,e,h</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU502B</td>
<td>Managing Business Processes - I</td>
<td>DSE</td>
<td>I, II, III</td>
<td>a, b, c, d,e,h</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU503A</td>
<td>Marketing Management</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a, e,h</td>
<td>4 0 0 3</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU503B</td>
<td>Research Methodology</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a, b, c, d,e,f,g,h</td>
<td>4 0 0 3</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU504A</td>
<td>Business Economics</td>
<td>GE</td>
<td>I, II, III</td>
<td>a, c,d, e,h</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU504B</td>
<td>Management Information System</td>
<td>GE</td>
<td>I, II, III, IV</td>
<td>a,c,d, e,h,i</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU511A</td>
<td>Marketing Management (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III</td>
<td>a, c, d,e,f,g,h</td>
<td>0 0 2 1</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU511B</td>
<td>SPSS(Practical)</td>
<td>SEC (P)</td>
<td>I, II, III</td>
<td>a, b, c, d,e,f,g,h</td>
<td>0 0 2 1</td>
<td>40 60 100</td>
</tr>
<tr>
<td>Semester Total</td>
<td></td>
<td></td>
<td>I, II, III</td>
<td></td>
<td>6 2 0 22</td>
<td>200 300 500</td>
</tr>
</tbody>
</table>

**Semester Total**

**SEMESTER – VI**

<table>
<thead>
<tr>
<th>Course code</th>
<th>Name of the course</th>
<th>Category</th>
<th>Objectives and outcomes</th>
<th>Instruction hours / week</th>
<th>Credit($)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>20BPU601A</td>
<td>Human Resource Management</td>
<td>DSE</td>
<td>I, II, III, IV</td>
<td>a, c, d,e,h,i</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU601B</td>
<td>Managing Business Processes – II</td>
<td>DSE</td>
<td>I, II, III, IV</td>
<td>a, b, c, d,e,h,i</td>
<td>6 2 0 6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU602A</td>
<td>Entrepreneurship</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a,e,h</td>
<td>4 0 0 3</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU602B</td>
<td>Financial Management</td>
<td>SEC</td>
<td>I, II, III</td>
<td>a,e,h</td>
<td>4 0 0 3</td>
<td>40 60 100</td>
</tr>
<tr>
<td>Course code</td>
<td>Name of the course</td>
<td>Category</td>
<td>Objectives and outcomes</td>
<td>Instruction hours / week</td>
<td>Credit(s)</td>
<td>Maximum Marks</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------</td>
<td>----------</td>
<td>-------------------------</td>
<td>--------------------------</td>
<td>-----------</td>
<td>---------------</td>
</tr>
<tr>
<td>20BPU603A</td>
<td>Indirect Taxation</td>
<td>GE</td>
<td>I, II, III</td>
<td>a, c, h</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU603B</td>
<td>Strategic Management</td>
<td>GE</td>
<td>I, II, III</td>
<td>a, c, d, e, f, g, h</td>
<td>6</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU611A</td>
<td>Entrepreneurship (Practical)</td>
<td>SEC (P)</td>
<td>I, II, III, IV</td>
<td>a, c, d, e, h</td>
<td>0</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU611B</td>
<td>Financial Management(Practical)</td>
<td>SEC (P)</td>
<td>I, II, III</td>
<td>a, c, d, e, f, g, h</td>
<td>0</td>
<td>40 60 100</td>
</tr>
<tr>
<td>20BPU691</td>
<td>Project</td>
<td>CC</td>
<td>I, II, III, IV</td>
<td>a, c, d, e, h, i</td>
<td>8</td>
<td>40 60 100</td>
</tr>
</tbody>
</table>

ECA/NCC/NSS/Sports/General Interest etc

<table>
<thead>
<tr>
<th></th>
<th>CIA</th>
<th>ISE</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>60</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Programme total

<table>
<thead>
<tr>
<th></th>
<th>CIA</th>
<th>ISE</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>140</td>
<td>1240</td>
<td>1860</td>
<td>3100</td>
</tr>
</tbody>
</table>

Semester Total

<table>
<thead>
<tr>
<th></th>
<th>CIA</th>
<th>ISE</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>22</td>
<td>50</td>
<td></td>
</tr>
</tbody>
</table>

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021
### ABILITY ENHANCEMENT COURSES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>20ENU101</td>
<td>English – I</td>
</tr>
<tr>
<td>I</td>
<td>20LAU101</td>
<td>Language - I</td>
</tr>
<tr>
<td>I</td>
<td>20AEC101</td>
<td>Business Communication</td>
</tr>
<tr>
<td>II</td>
<td>20ENU201</td>
<td>English – II</td>
</tr>
<tr>
<td>II</td>
<td>20LAU201</td>
<td>Language – II</td>
</tr>
<tr>
<td>II</td>
<td>20AEC201</td>
<td>Environmental Studies</td>
</tr>
<tr>
<td>II</td>
<td>20BPU211</td>
<td>Computer Applications for Business (Practical)</td>
</tr>
</tbody>
</table>

### CORE COURSES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>20BPU101</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>I</td>
<td>20BPU102</td>
<td>Business Organization and Management</td>
</tr>
<tr>
<td>II</td>
<td>20BPU201</td>
<td>Business Process Services in Finance and Accounting</td>
</tr>
<tr>
<td>II</td>
<td>20BPU202</td>
<td>Business Analytics</td>
</tr>
<tr>
<td>III</td>
<td>20BPU301</td>
<td>Income Tax Law and Practice</td>
</tr>
<tr>
<td>III</td>
<td>20BPU302</td>
<td>Supply Chain Management</td>
</tr>
<tr>
<td>III</td>
<td>20BPU303</td>
<td>Cost and Management Accounting</td>
</tr>
<tr>
<td>IV</td>
<td>20BPU401</td>
<td>Business Law</td>
</tr>
<tr>
<td>IV</td>
<td>20BPU402</td>
<td>Campus to Corporate Transition</td>
</tr>
<tr>
<td>IV</td>
<td>20BPU403</td>
<td>Retail CPG and Market Research</td>
</tr>
<tr>
<td>VI</td>
<td>20BPU691</td>
<td>Project</td>
</tr>
</tbody>
</table>
### SKILL ENHANCEMENT COURSES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>III</td>
<td>20BPU304A</td>
<td>Principles of Auditing</td>
</tr>
<tr>
<td></td>
<td>20BPU311A</td>
<td>Principles of Auditing (Practical)</td>
</tr>
<tr>
<td>III</td>
<td>20BPU304B</td>
<td>Business Process Services in Insurance</td>
</tr>
<tr>
<td></td>
<td>20BPU311B</td>
<td>Business Process Services in Insurance (Practical)</td>
</tr>
<tr>
<td>IV</td>
<td>20BPU404A</td>
<td>Financial Analysis and Reporting</td>
</tr>
<tr>
<td></td>
<td>20BPU404B</td>
<td>Business Process Services in Banking</td>
</tr>
<tr>
<td></td>
<td>20BPU411A</td>
<td>Financial Analysis and Reporting (Practical)</td>
</tr>
<tr>
<td></td>
<td>20BPU411B</td>
<td>Business Process Services in Banking (Practical)</td>
</tr>
<tr>
<td>V</td>
<td>20BPU503A</td>
<td>Marketing Management</td>
</tr>
<tr>
<td></td>
<td>20BPU511A</td>
<td>Marketing Management (Practical)</td>
</tr>
<tr>
<td>V</td>
<td>20BPU503B</td>
<td>Research Methodology</td>
</tr>
<tr>
<td></td>
<td>20BPU511B</td>
<td>SPSS (Practical)</td>
</tr>
<tr>
<td>VI</td>
<td>20BPU602A</td>
<td>Entrepreneurship</td>
</tr>
<tr>
<td></td>
<td>20BPU611A</td>
<td>Entrepreneurship (Practical)</td>
</tr>
<tr>
<td></td>
<td>20BPU602B</td>
<td>Financial Management</td>
</tr>
<tr>
<td></td>
<td>20BPU611B</td>
<td>Financial Management (Practical)</td>
</tr>
</tbody>
</table>

### DISCIPLINE SPECIFIC ELECTIVES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>20BPU501A</td>
<td>Services Marketing</td>
</tr>
<tr>
<td></td>
<td>20BPU501B</td>
<td>Business Process Services in Capital Market</td>
</tr>
<tr>
<td></td>
<td>20BPU502A</td>
<td>Corporate Accounting</td>
</tr>
<tr>
<td></td>
<td>20BPU502B</td>
<td>Managing Business Processes - I</td>
</tr>
<tr>
<td>VI</td>
<td>20BPU601A</td>
<td>Human Resource Management</td>
</tr>
<tr>
<td></td>
<td>20BPU601B</td>
<td>Managing Business Processes – II</td>
</tr>
</tbody>
</table>

### GENERIC ELECTIVE

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>20BPU504A</td>
<td>Business Economics</td>
</tr>
<tr>
<td></td>
<td>20BPU504B</td>
<td>Management Information system</td>
</tr>
<tr>
<td>VI</td>
<td>20BPU603A</td>
<td>Indirect Taxation</td>
</tr>
<tr>
<td></td>
<td>20BPU603B</td>
<td>Strategic Management</td>
</tr>
</tbody>
</table>
PROGRAM OUTCOMES (PO)

a. Graduates will have a solid foundation in bookkeeping, accounting, business process services and professional fundamentals required to perform in business scenarios.

b. Graduates will apply the knowledge of ITeS domains skills in accounting, taxation, business process domain and business management for enabling effective decision making.

c. Graduates will obtain the ability to analyze and solve complex business problems using in-depth domain knowledge by using quantitative; qualitative tools and techniques.

d. Graduates will exhibit critical thinking skills to understand real-time issues in the business process services domain and advocate solutions.

e. Graduates will acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.

f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.

g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

h. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance domain applicable to all industry and specific knowledge and skills catering to ITeS sector.

i. Graduates will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision making process pertaining to all industry and specific knowledge and skills catering to ITeS sector.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

I. Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.

II. Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITeS sector, entrepreneurial ventures.

III. Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
<table>
<thead>
<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.</td>
<td>a   b   c  d  e  f  g  h  i</td>
</tr>
<tr>
<td>Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITeS sector, entrepreneurial ventures.</td>
<td>√   √  √   √  √  √  √  √  √</td>
</tr>
<tr>
<td>Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.</td>
<td>√   √  √   √  √  √  √  √  √</td>
</tr>
<tr>
<td>Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.</td>
<td>√   √  √   √  √  √  √  √  √</td>
</tr>
<tr>
<td>Instruction Hours / week:</td>
<td>L: 6</td>
</tr>
<tr>
<td>--------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Marks: Internal:</td>
<td>40</td>
</tr>
<tr>
<td>External:</td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td>100</td>
</tr>
</tbody>
</table>

End Semester Exam: 3 Hours

### பாடத்திட்டப் பபொதுநககம்

- கல்லூரியிலுள்ள வரவையிட்டுவிதல், வரைநாள் வெளிப்படுத்தலிற்கு முன்னேற்பாடு, சேதமைக்கலாம்.
- அணுபத்தாக்கம் கொல்லப்படுத்தலாம்.
- தமிழ்ப்பொழுதுவாக வணங்குச் செய்யலாம் பதிவினைகளுக்கு வாழ்க்கை.
- மூல் மூலக்கூற்றும் பொழுதுபொழுதுவாக தமிழ் மூலங்களில் குறிப்பிட்டாம்.
- பாடலுக்குத் தொடர் போல் உள்ளே எடுத்துக் கொண்டே பதிவினை கையேற்றுவது கேட்டாம்.

### பாடத்திட்டப் பயன்பாடு

- தமிழ் தொழில்நுட்பங்கள் பற்றிய விளக்கங்கள், வழிபடுத்துவது தமிழ் தொழில்நுட்பம், 'தமிழ் தொழில்நுட்பம்' குறிப்பிட்டு வரும்படுத்தப்படுவது.
- கல்லூரியில், தமிழ் தொழில்நுட்பங்கள் கற்று ஆண்டு எச்சைடுக் கையேற்றியுள்ள அமைச்சக்கரம் பதிவினைகளை வெளியிட்டாம்.
- கல்லூரியிலுள்ள கிளைகள், 'அழிவின் கைந்த பாடல்' என்று பதிவினை அமைச்சக்கரம் அமைச்சக்கரமாக பதிவு கையேற்றுகிறாம்.
- தொழில்நுட்பக் கல்வி தருமதி வெளியிட்டுவிதல், பொழுதுபொழுதுவாக பொருள் வெளியிட்டாம்.
- வாழ்க்கை வழிபடுத்தும் பொழுதுபொழுதுவாக வணங்குப்படுத்த நூல்கள் தொழில்நுட்பங்கள் முதலாம் வரும் பதிவுகளைக் கையேற்று வேண்டும்.
- பெண்களும் பெண்களும் தொழில்நுட்பங்களில் வங்கிப் பாடல் செய்யலாம்.

### அதிகாரிகளின் பற்றியது - I

(10மணிநூறு நேரம்)

பெண்களும் பெண்களும் தொழில்நுட்பங்களில் வங்கிப் பாடல் செய்யலாம்.
அலகு – II: சங்கிலிக்கோப்பு

(22 மணிநேடு)

அ). வலிமாசங்கால

தமிழ்கலாண்:
1. ராஜ், விளிம்பாங்கிகள் - சிற்றிக்கிழக்கு - கூட்டம் - 190
2. திருங்கல்வையன் - சிற்றிக்கிழக்கு - கூட்டம் - 01

தமிழாண்டு:
1. ராஜ்சுகரச்சுவர் - சிற்றிக்கிழக்கு - கூட்டம் - 3
2. சுபாஸ்கால் - மக்கள் - புரேஷ் - 283

ஞாதாரம்:
1. காவுகாவுகாவு - துக்க - மக்கள் - கூட்டம்: 24
2. முன்னாள் குறிப்பிட்டு துக்க - மக்கள் - கூட்டம்: 01

பலியப்பூண்டுகள்: சுதந்திக்:
1. திருவிழாக பிரிவுப்பூண்டு - 65
2. திருவிழாக பிரிவுப்பூண்டு - 66

புவிப்புள்ளூர்: புவிப்புள்ளூர் - கூட்டம்:
ொலிப்புவேங்கி - துறையில் 11:16-30,
புவிப்புள்ளூர் - துறையில் 1:01-54.

கலித்தோன்:
1. அகன்சுகராவிலிக்கும் - புத்தசுகராவிலி - கூட்டம் - 119.

கலித்தோன்:
1. வங்கியபாக்கிறது புத்தசுகராவிலிக்கும் - புத்தசுகராவிலி - 35

புழங்கையல்:
1. இங்கியபாக்கிறது புத்தசுகராவிலிக்கும் - 183
2. முன்னாள் புரோஜூத்து - 195

ஆ). புனைப்புள்ளூர்: சிற்றிக்கிழக்கு - அறந்தின் சிற்றிக்

அலகு – III: அறந்தின் சிற்றிக்

(10 மணிநேடு)

2. முன்றுலறயலரயனோர் – ஆளுமனோர் 5 பாடல்கள்
3. இனியலவோறு - நனூறு புலையும்நகோலையும் தவிர் 5 பாடல்கள்
4. ஔலவயோர் - நகோன்லறநவந்தன் (1-50 பாடல்கள்)
5. தேவரவயீ திருப்பியர் – நதர்ந்நதடுக்கப் 5 பாடல்கள்

அன்ட - III : கட்டுளரகாளத
(12 மணிந ரம்)

கொப்பியிலக்கியம்: பாபங்கீருக்கியீஹை - திருவள்ளுவர் ஆள்
(14-38),
(48-53).

மங்கலவாழ்த்துப்பாடல்: மங்கலவாழ்த்து - அரங்ககற்றுகாளத
(84-90)

அரவிக்கதாகத: பாபங்கீருக்கியீஹை - 'அரவிக்கதாகத' (170-175).
அலகு – IV: சிறுககிளியம் (8 மணிநேரம்)

1. மகொமசொனம் - புதுலமப்ெித்தன்
2. அப்பொவின் நவஷ்டி - பெரும்சள்
3. அந்ேியொா்கள் - சூடோமணி
4. இந்ேொட்டுமன்னொா் - ஓஞ்ேில் ோடன்

அலகு – V: அப்பொவிலக்கணம் (10மணிநேரம்)

1. தன்விவரக்குறிப்புடன் நவகலனவண் டிவிண் பை் எழுது தல்
2. பல்ககலக்கழகப்பன்னோட்டுக்கருத்தரங்கச்பசய்திகய ோ லிதழின்பவளியிடநவண் டினோளிதழின்பதிப்போசிரியருக்கு கடிதை்
3. கரு த்தரங்கப்பங்நகற்புக்கு அனுைத்திடிட்டை்
4. பல்ககலக்கழகவிழோவுக்குத்தகலகைநயற்கநவண் டி, ஓவட்டஆட்சியருக்கு விண்ணப்பை்
5. வசிப்பிடத்திற்கு அடிப்பகடவசதிநவண் டிவட்டோட்சியருக்கு விண்ணப்பை்
6. நதசியவிருதுபபற்ற ண் பனுக்குப்போரோட்டுக்கடிதை்
7. நதர்த்திருவிழோககோண் டோட உறவினருக்கு உறவுப்பை்
8. சிறுககிளியம் - அடிப்பகடவசதிநவண் டிவட்டோட்சியருக்கு விண்ணப்பை்

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021
Course Objective:
- To give basic knowledge on grammar.
- To train communication in real life situation.
- To be familiar with the four basic skills of English.
- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- To provide aesthetic pleasure through literature.
- To develop the moral values of students.

Course Outcome:
- Retrieve fundamentals of English language to construct error free sentences.
- Develop the knowledge of interpersonal skills.
- Establish and maintain social relationships.
- Develop communication skills in business environment.
- Refine communication competency through LSRW skills.
- Improving intrapersonal skills through literary works.

UNIT - I: Grammar
Types of Sentences, Subject and Predicate, Parts of Speech and Articles

UNIT – II: Interpersonal Skills
Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

UNIT - III: Communication Exercise
Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English- Charts and Pictorial Writing.

UNIT - IV: LSRW Skills
- Listening- Listening and its types, Basic Listening Lessons
- Speaking- Basics of speaking, Regular English, Business English, Interview English
- Reading- Reading and its purposes, Types of Reading, Reading Techniques
- Writing- Types of Writing, Components of Writing, Language and Style with accordance to the contexts

UNIT - V: Literature
- Prose: Let’s Do What India Needs from Us - Dr. A.P.J. Abdul Kalam
- Poem: A Prayer for My Daughter - W.B. Yeats
- Short Story: Sparrows- K. Ahmad Abbas

Suggested Reading: Hewings Martin, 2013 Advanced Grammar in Use, Cambridge
University Press
Haines Simon, 2015 Advanced Skills, A resource Book of Advanced-Level Skill Activities
COURSE OBJECTIVES:

To make the students

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.
6. To apply the accounting procedures in practical.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Apply the accounting procedures for partnership firm

UNIT I Fundamentals of Accounting


UNIT- II Depreciation And Final Accounts

Final Accounts:
Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

UNIT III Accounting for Hire-Purchase and Installment Systems,
Transactions, Journal entries and ledger accounts including Default and Repossession.

UNIT IV Accounting for Joint Venture-Consignment:
Features, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

UNIT V Accounting for Branches:
Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:


E-LEARNING RESOURCES:

1. NPTEL: https://www.youtube.com/user/nptelhrd/playlists
2. NPTEL: https://youtu.be/UxfPGW1xgHQ
3. NPTEL: https://youtu.be/AQvxKosUBf4
4. NPTEL: https://youtu.be/OIqsDeQjJOA
5. NPTEL: https://youtu.be/tSkPHe8P9x8
Course Objectives

To make the students

1. To provide basic knowledge of foundation of Indian business, skill development and Skill development.
2. To learn the business enterprise, include the sole property, JHF, partnership and multinational corporations.
3. To learn the process of management, departmentation and group and teams.
4. To study the leadership, motivation, concepts and style.
5. To provide the functional areas of management
6. To learn current scenario of overall functions and performance of business organization.

Course Outcomes

Learners should be able to

1. Able to understand the foundation of Indian business and problems of government policy, Indian experience to liberalization and globalization.
2. To understand the business enterprise, include the organization, partnership business and international business.
3. To help the students develop their process of management.
4. To help the students to develop their leadership, motivation and control.
5. Make the marketing management concepts and HRM basic concepts, employee relations etc.
6. Able to understand the recent functions and procedures followed by business organization.

Unit I

Foundation of Indian Business: Manufacturing and Service Sectors- Small and Medium Enterprises- Problems and Government policy, India’s Experience of Liberalization and Globalization. Technological Innovations and Skill Development, make in India, Social Responsibility and Ethics Emerging opportunities in business- Franchising, Outsourcing needs and Domain Mix - E-commerce.

Unit II

Rationale and Forms of Public Enterprises, International Business, Multinational Corporations.

Unit III


Unit IV


Unit V


Suggested Readings
2. Kaul, V.K., (2013), Business Organisation and Management, New Delhi, Pearson Education,
3. Chhabra, T.N., (2009), Business Organisation and Management, New Delhi, Sun India Publications,

E- LEARNING RESOURCES :
1. NPTEL :https://www.youtube.com/user/nptelhrd/playlists
2. NPTEL :https://youtu.be/v9YkwuPPWxQ
3. NPTEL :https://youtu.be/7DB7hgAxD9k
4. NPTEL :https://youtu.be/UEXrsZ3vkk0
5. NPTEL :https://youtu.be/m-OMvTW9mE
COURSE OBJECTIVES:
To make the students
1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization.
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

COURSE OUTCOMES:
Learners should be able to
1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and to develop skills to face the interview.
6. Use appropriate technology for business communication.

UNIT I Communication and its barriers

UNIT II Business Correspondence:
Letter Writing, presentation, inviting quotations, sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes. Application Letters – Preparation of Resume

UNIT III Report Writing:
Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports

UNIT IV Vocabulary and Listening:
Vocabulary: Words often confused, Words often misspelt, Common errors in English. Introduction to phonetics, need and use of it, Word stress and Sentence stress- Contrastive stress in sentences to highlight different words- Intonation- Rising and Falling tone, falling -rising tone- Word Power – Vocabulary – Jargon – rate of speech, pitch, tone – Clarity of voice.

The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

UNIT V Use of Technology and Interview:

SUGGESTED READINGS:


E- LEARNING RESOURCES:

1. NPTEL :https://www.youtube.com/user/nptelhrd/playlists
2. NPTEL :https://youtu.be/Sg7Q_dC_fWU
3. NPTEL :https://youtu.be/CQ6D_bxZyxg
4. NPTEL :https://youtu.be/d27bn5k9Mjw
5. NPTEL :https://youtu.be/ekFRWnPV6lc
பாடத்திட்டப் பகுதிகள்

• எழுதியுள்ள வரலோறுகள் மீது பங்களித்தல், கற்றல் வரலோறுகள் பங்களித்தல், அருங்கற்றுக்கை.
• வாழ்வியல் பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• முழுநிலக்கணம், தமிழ் வரலோறுகள், விளம்புரட்டுகள், ஒரு திறன் வாழ்க்கை.
• பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• வாழ்வியல் பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• முழுநிலக்கணம், தமிழ் வரலோறுகள், விளம்புரட்டுகள், ஒரு திறன் வாழ்க்கை.
• பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• வாழ்வியல் பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• முழுநிலக்கணம், தமிழ் வரலோறுகள், விளம்புரட்டுகள், ஒரு திறன் வாழ்க்கை.
• பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• வாழ்வியல் பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• முழுநிலக்கணம், தமிழ் வரலோறுகள், விளம்புரட்டுகள், ஒரு திறன் வாழ்க்கை.
• பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.
• வாழ்வியல் பங்களித்தல், மற்றும் மென்பொருள் பங்களித்தல்.

அங்கிலப் - I : தமிழ் வருகைப் பாணுத்தகம் - II
(7மணிநேரம்)

(7மணிநேரம்)
கோவில் கவில் - தமிழ்நாட்டின் ஒவ்வொன்று கட்டுரைகள்

1. கசவம் - (15 பாடல்கள்)போற்றிய பெருக்கல் - கி.சி.நாட்டு போற்றிய பெருக்கல், பார்வு அச்சியால் ஆசியா, காலியா போற்றிய பெருக்கல், அண்டலூடு போற்றிய பெருக்கல், பார்வு அச்சியால் தேக்கல், திருச்சுருங்கால் போற்றிய, பார்வு அச்சியால் தேக்கல், வேலூர் போற்றிய பெருக்கல், கைவெல்லும்சிற்றோன், பர்வதையால் முடியும், வேலூர் போற்றிய பெருக்கல், கைவெல்லும்சிற்றோன், முடியும், வேலூர் போற்றிய பெருக்கல்.

2. கவணவம் - ஆண்டொள்ேொச்சியொர் ிருப்பொகவ: (11 பாடல்கள்):பார்வு போற்றிய பெருக்கல், மாஸ்காரைசபைப்பைத்தா, குரி கருத்து, அச்சியால் சுழல்பொருள், பார்வு போற்றிய பெருக்கல், கைவெல்லும்சிற்றோன், முடியும், வேலூர் போற்றிய பெருக்கல், கைவெல்லும்சிற்றோன், முடியும், வேலூர் போற்றிய பெருக்கல்

3. கிருத்மனைக்

1. பண்டைய பாடல் - 2 பாடல்கள் - கி.சி.நாட்டு போற்றிய பாடல் (போற்றிய பாடல்)
2. கிருத்மனைப் பாடல் - 5 பாடல்கள் - கிருத்மனைப் பாடல்
3. கிருத்மனைப் பாடல் - கி.சி.நாட்டு போற்றிய பாடல்

4. தமிழன் பாடல் - 10 பாடல்கள்
1. கி.சி.நாட்டு போற்றிய பாடல்
2. வேலூர் போற்றிய பாடல்
3. கைவெல்லும்சிற்றோன்
4. கைவெல்லும்சிற்றோன்
5. மாஸ்காரைசபைப்பைத்தா
6. கைவெல்லும்சிற்றோன்
7. கைவெல்லும்சிற்றோன்.
8. கேரளப் பொலிவு, 9. விளக்கப்பற்றி, 10. அதுலசந்திரா

அணி - III : திகையல் கிளைமம்:
(20 மணிநேரம்)

<table>
<thead>
<tr>
<th>கல்விக்கிளைம்</th>
<th>பயணிகுறிப்பிட்டியம்</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. மகோகவியன்</td>
<td>பஞ்சரிசு-தத்துச் சந்திரா</td>
</tr>
<tr>
<td>2. பஞ்சரிசு</td>
<td>தெருலைகளினியதை</td>
</tr>
<tr>
<td>3. காரேளிக் கோட்டுக்கைப் பள்ளிகள்</td>
<td>பஞ்சரிசுக் கோட்டுக்கைப் பள்ளிகள்</td>
</tr>
<tr>
<td>4. கல்வியில்லாதவர்</td>
<td>பஞ்சரிசு பஞ்சரிசு</td>
</tr>
<tr>
<td>5. பாதுகாப்பு</td>
<td>பஞ்சரிசு பஞ்சரிசு</td>
</tr>
<tr>
<td>6. பஞ்சரிசு</td>
<td>பஞ்சரிசு பஞ்சரிசு</td>
</tr>
<tr>
<td>7. காரேளிக் கோட்டுக்கைப் பள்ளிகள்</td>
<td>பஞ்சரிசு பஞ்சரிசு</td>
</tr>
</tbody>
</table>

8. ஈநரோட்டமிழன் - இன்னனோருசுதந்திரம்
9. மதியழகன் - புதுக்கும்யாகம்
10. மதியழகன் - புதுக்கும்யாகம்

அணி - IV : கல்விக் காலங்கள்
(8 மணிநேரம்)

<table>
<thead>
<tr>
<th>காலம்</th>
<th>பயணிகுறிப்பிட்டியம்</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. மகோகவியன்</td>
<td>பஞ்சரிசு-மாபு மாபு மாபு குளோகத்தான்</td>
</tr>
<tr>
<td>2. பஞ்சரிசு</td>
<td>பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு</td>
</tr>
<tr>
<td>3. காரேளிக் கோட்டுக்கைப் பள்ளிகள்</td>
<td>பஞ்சரிசு பஞ்சரிசு பஞ்சரிசு</td>
</tr>
<tr>
<td>4. மதியழகன்</td>
<td>புதுக்கும்யாகம்</td>
</tr>
</tbody>
</table>

அணி - V : அதுலசந்திரா கோட்டுக்கைப் பயணிகுறிப்பிட்டியம் - II (10 மணிநேரம்)

பொறியியல் பயணிகுறிப்பிட்டியம்: அதுலசந்திரா
பொறியியல்-பொறியியல் பொறியியல்-அது-அது-அது-அது-அது-அது-அது-அது-அது-அது-
பொறியியல்-பொறியியல்-பொறியியல்-பொறியியல்-பொறியியல்-
தியாண்விகார்விகான் பகடப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கலத, புதுக்கலத, இறுகலத
2. பட்னகலத, புறக்கலத, பிறக்கலத

பார்மோக்குப் பயிற்சிகள்:

1. தமிழ் - அங்கின்னும் பயிற்சிகள்
2. அங்கின்னும் - தமிழ் பயிற்சிகள்

BCOM (BPS) 2020-2021

Semester – II

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021
Course Objective:

- To refresh the grammar knowledge of the students to improvise their language.
- To make the students to speak and write error free English.
- To make the students understand different kinds of communication.
- To develop knowledge on the business environment communication.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcome:

- Strengthen the foundation of the language to elevate the command of standard grammar.
- Inculcate the proper communication strategy.
- Formulate and communicate persuasive arguments for specific business outcome.
- Apply fundamentals of language for reading, writing and effective communication.
- Standardize and demonstrate understanding of LSRW skills.
- Introduce literature to enhance the moral and aesthetic values.

UNIT –I – Grammar
Tenses, Voice, Idioms and Phrases and Clauses

UNIT –II – Business and Technical Reports
Business Correspondence – Memo, Notices, Agenda, Minutes- Resume Writing-
Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing

UNIT –III – Communication Practice
Verbal and Non-Verbal Communication- Group Discussion and Seminars-
Note-Taking and Note-Making

UNIT –IV – LSRW Skills
Listening Skills- Listening Talks and Presentations
Speaking Skills- Public Speaking- Preparatory steps, Time Management, Handling
Questions and Meeting unexpected situations
Reading Skills- Language of Newspapers, Magazines and Internet
Writing Skills- Writing Paragraphs and Essays- Content Writing

UNIT –V – Literature
Prose- Morals in the Indian Context by Francis Nicholas Chelliah
Poetry- Telephone Conversation by Wole Soyinka
Short Stories- The Last Leaf by O’ Henry

Books for References
Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press
Sound Business, Julian Treasure 2012OUP

BCOM (BPS) 2020-2021
COURSE OBJECTIVES:
To make the students
1. To understand the finance and accounting concept and the need to outsource finance and accounting activities.
2. To comprehend the standards pertaining to the accounting, compliances like SOX and internal audit framework like COSO.
3. To understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
4. To communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
5. To gain a lifelong learning for applying the F&A Technology in BPS business.
6. To learn the different types of BPO’S.

COURSE OUTCOMES:
Learners should be able to
1. Understand the finance and accounting concept and the need to outsource finance and accounting activities.
2. Comprehend the standards pertaining to the accounting, compliances like SOX and internal audit framework like COSO.
3. Understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
4. Communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
5. Gain a lifelong learning for applying the F&A Technology in BPS business.
6. Analyze the Accounting Standard, Controls and Compliance Operating model of Business Process services.

UNIT I Accounting Overview, Basics of Businesses Outsourcing Need and its current Trend
Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarizing of Transaction - Final Accounts

UNIT II Purchase Management:
Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc - How a Purchase Order is raised, types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents - Accounting Impact - Inventory Control - Types of discount offered by Vendors - Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies - Freight Negotiation, FTL, Payments, Conditions etc.,
UNIT III Accounts Payables and Accounts Receivable:

Various Activities in Accounts Payable and Accounting Impact - Types of Invoice Matching and resolving issues - Invoice Payment, Procedures and Mode of payment - Employee Payment (T&E and Various Cards) - Debit Balance, Write back, Discount adjustments and various actions - Help desk and support Activities - Vendor Account Reconciliation - Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc..) - Effective management of AP leads to working Capital improvement.


UNIT IV General Ledger & Emerging trend in F&A Technology


Modules and usage of ERPs - Basic Screens required to be understood for F&A process - Report generation - XBRL, Platform, Counting, Data Privacy Law etc.

UNIT V Accounting Standard, Controls and Compliance Operating model of Business Process services
Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS)

COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX - Compliance / SSAE 16 /ISAE 3402 - SOD, Access, Incident Management, BCP etc.,

How the various transaction flows are happening - BPO Terminologies - Importance of Process Documents Service Level Measurements Contractual elements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges

Note: Distribution of marks – 100 Percent Theory

SUGGESTED READINGS:

TCS BPS study material
COURSE OBJECTIVES:
To make the students
1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To know the concept of data summation and visualization methods

COURSE OUTCOMES:
Learners should be able to
1. Utilize the concept of matrices, differential calculus to solve business problems
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
6. Examine the basic probability concepts and sampling estimation.

UNIT I Introduction to datascience:
Concepts of measurement, scales of measurement, Different types and scales of data (ratio, interval, nominal and ordinal);
Design of data collection formats with illustration, data quality and issues with data collection systems with examples from business, cleaning and treatment of missing data, principles of data visualization.
Data summarization and visualization methods: Histograms, Frequency distributions, Relative frequency, measures of central tendency and dispersion; Tables, Graphs, Charts, Box Plot; Chebychev’s Inequality.

UNIT II Probability and Sampling Estimation
Basic probability concepts, Conditional probability, Bayes Theorem, Probability distributions, Continuous and discrete distributions, Binomial Distribution, Uniform Distribution, Exponential Distribution, Normal distribution, Central Limit Theorem, Sequential decision making, Decision tree
Sampling and estimation: Estimation problems, Point and interval estimates, Confidence Intervals
UNIT III  Linear Algebra

Linear equations and matrices, matrix operations, solving system of linear equations, Gauss-Jordan method, Concept & Computation of determinant and inverse of matrix, Eigen values and eigenvectors, Illustrations of the methods, Positive semi definite and position definite matrices, illustrations.

UNIT IV Hypothesis testing:

Constructing a hypothesis test; Null and alternate hypotheses; Test Statistic; Type I and Type II Error; Z test, t test, two sample t tests; Level of significance, Power of a test, ANOVA, Test for goodness of fit, Non-parametric tests.

UNIT V Regression

Problem definition, Data pre-processing; model building; Diagnostics and Validation

Simple linear regression: Coefficient of determination, Significance tests for predictor variables, Residual analysis, Confidence and Prediction intervals

SUGGESTED READINGS:


E- LEARNING RESOURCES :

1. NPTEL :https://youtu.be/jr0KpLCH2gs
2. NPTEL :https://youtu.be/COI0BUmNHT8
3. NPTEL :https://youtu.be/IEP3swFeauE
4. NPTEL :https://youtu.be/OQV8WmUdeIo
5. NPTEL :https://youtu.be/Wgpv7sEXej4
COURSE OBJECTIVES:
To make the students
1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To be aware on environmental legislation.

COURSE OUTCOMES:
Learners should be able to
1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS
Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT II - NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES
Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III - BIODIVERSITY AND ITS CONSERVATION

UNIT IV - ENVIRONMENTAL POLLUTION


UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT


SUGGESTED READINGS:

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/-j1rjB_-DhI
2. NPTEL : https://youtu.be/ie2bm3zHcxA
3. NPTEL : https://youtu.be/C62x3mCLkZ0
4. NPTEL : https://youtu.be/vxCCTAuVN-E
5. NPTEL : https://youtu.be/vft3dMwO14I
COURSE OBJECTIVES
To make the students

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
4. To be aware of the MS-Powerpoint and its usage.
5. To understand the usage of MS-Access and its applications
6. To be familiar in convey the message/report/output through effective M.S. Office application.

COURSE OUTCOMES:
Learners should be able to

1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.
6. Exhibit the communication skills to convey the outputs produced.

MS WORD
1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations:
   Bold, Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and Clip Art.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
   Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

MS EXCEL
1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
   Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the Headline News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

SUGGESTED READINGS:

2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
COURSE OBJECTIVES
To make the students

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To know the recent provision and computation procedure in total income and tax liability.

COURSE OUTCOMES
Learners should be able to

3. Formulate the Income Tax calculations by critically analyzing the assessee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessed.
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Familiar in recent provision and computation procedure in total income and tax liability.

UNIT I BASIC CONCEPTS
UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY

Salary – Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Deduction to be made from salary, Tax Deducted at Source on Salary Income.

Computation of Income under the head of House Property: Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

Business Income - Profits and Gains of Business or Profession - Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual - Expenses Expressly Allowed - Expenses Expressly Disallowed.

UNIT IV COMPUTATION OF INCOME FROM CAPITAL GAIN AND COMPUTATION OF INCOME FROM OTHER SOURCES:

Capital Gain - Meaning - Definition of Capital assets - Types - Computation of Capital gain - Income From Other Sources - Various income taxable under this head and Computation of Income from other sources.

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

Computation of Total Income - Set off and Carry forward of losses - Aggregation of agriculture income with non-agricultural income - Rates of tax for individuals - Income of other persons to be included in Income of Individual.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS


E- LEARNING RESOURCES:

1. NPTEL : https://youtu.be/LV_j1hW1AY4
2. NPTEL : https://youtu.be/6qD7L2W_ssk
3. NPTEL : https://youtu.be/3dvsQhd9mxg
4. NPTEL : https://youtu.be/R2ndARL3RV4
5. NPTEL : https://youtu.be/5RD-LC-QV2g
COURSE OBJECTIVES:

To make the students

1. To understand the types of BPSs and the need for outsourcing Horizontal Services.
2. To learn the Supply Chain Phases and Technology Intervention in Sourcing and Procurement.
3. To know After Market Services Requirement and Sales Order Management.
4. To understand the Requirement and Purpose of Master Data Management.
5. To be familiar with the Logistics Fleet, Warehouse and Inventory Management.
6. To understand the Master Data Management and its purpose.

COURSE OUTCOMES:

Learners should be able to

3. Familiar with the Supply Chain Phases and Technology Intervention
4. Obtain the knowledge on Requirement and Master Data Management
5. Enrich with the Logistics Fleet, Warehouse and Inventory Management
6. Analyze the basics of outsourcing need and its current Trend

UNIT I BASIC CONCEPTS


An Overview to SCM - Supply Chain - Definition and Meaning - Supply Chain Structure - Importance of Supply Chain - Supply Chain Elements - Supply Chain Phases - Process views of Supply chain.

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

Sourcing & Procurement - Sourcing and Types of Sourcing - Components of Sourcing (Spend Analysis, RFx, Auction, Contract) - Understanding the Sourcing requirement - Procurement Practice - Procurement Lifecycle - Purchasing cycle - Receiving and Analyzing -Purchase requirements - Establishing Specifications includes: Supplier Screening Supplier Verification & Supplier selection, Mange contracts & Catalogs, Create
Req, Req Workflow & Approval, PO Management, Spend Management, Technology Intervention in Sourcing and Procurement.


UNIT III AFTER MARKET SERVICES AND SALES ORDER MANAGEMENT


UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT

Master Data Management - MDM, Why a Master Data Management is required and its Purpose? - Types of Data Management (Item, Customer, Vendor and Supplier) - Data Onboarding - Data Cleansing and Maintenance. - Technology Intervention in MDM, How Tools help fasten/automate the SOM process.


UNIT V INVENTORY MANAGEMENT AND CASE STUDIES

Inventory Management - Meaning and Definition - Classification of Inventory - Inventory Carrying Cost - Just in Time Inventory - Types of Inventory.

Case studies with viva, presentations.

SUGGESTED READINGS
Course Objectives

To make the students

1. To acquaint the students with basic concepts used in cost accounting and material management.
2. To make the students understand the various cost involved the respect to labour and overheads.
3. To make the students analysis and interpret financial statement using ratio analysis.
4. To enable the students practice the preparation of cash flow and fund flow statement.
5. To provide the students knowledge about marginal costing and budgeting.
6. To gain knowledge about labour cost control concepts.

Course Outcomes

Learners should be able to

1. Students will have the knowledge about cost accounting and book keeping system.
2. Students will be capable of calculating wages and ascertaining overhead cost.
3. Students will have expertise in analyzing and interpreting financial statement.
4. Students will be capable of preparing cash flow and fund flow statements.
5. Students will have the understanding above marginal costing and budgeting.
6. Students will have the knowledge about different types of overheads.

Unit I


Materials: Stores Records - Purchase Order - Goods Received. Note - Bin Card - Stores Ledger - Purchase, Receipt and Inspection - Inventory Control. ABC Analysis - Economic Ordering Quantity - Maximum, Minimum and Reordering levels - Methods of Pricing Issued

Unit II


Overheads: Factory, Administration, Selling and Distribution of overheads - Classification - Allocation and Apportionment-Redistribution (Secondary Distribution) - Absorption of
Overheads including ‘Machine Hour Rate’.

Unit III


Unit IV


Unit V

Marginal Costing: The Concept - Break Even Analysis - Break - Even Chart - Importance and assumptions - Application of Profit Volumes Ratio - Different types of problems (with special emphasis on decision making problems). Budget and Budgetary Control: Procedure and Utility - Preparation of different types of Budget including Flexible Budget.

Suggested Readings

Text Book


Reference Books:


E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/_z4-7xr6ur8
2. NPTEL : https://youtu.be/X3c4XOmP7AE
3. NPTEL : https://youtu.be/Ri1BQICVpM
4. NPTEL : https://youtu.be/tnbWUXOwgI
5. NPTEL : https://youtu.be/z1ORVhB9A38
COURSE OBJECTIVES:

To make the students

1. To impart the students knowledge about the principles and practices in Auditing
2. To make the students to know about the Types of Audit and Vouching transaction
3. To apply the best auditing process as lifelong practice.
4. To communicate orally and in written form the auditing concept, techniques and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing.
6. To gain knowledge of electronic auditing.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of auditing,
2. Recall the audit techniques and practices.
3. Apply lifelong the key learning of best auditing process.
4. Communicate orally and in written form the auditing concept and techniques in business.
5. Familiar with the standards and laws pertaining to the auditing.
6. Examine the different types of audit and its importance in an organization.

UNIT I
Introduction to Auditing: Definition-General objectives of auditing - Advantages and limitations of auditing - Auditing and investigation - Qualification of an Auditor.

UNIT II
Types of Audit: Continuous Audit - Final Audit - Interim Audit - Balance Sheet Audit - Merits and Demerits - Audit procedure -Planning of Audit -Audit programme-Audit note book - Audit working papers – Internal control - Internal check - Internal checks as regards cash- wages- sales etc - Position of external auditors to Internal Audit.

UNIT III
UNIT IV
Company Audit- Appointment and removal of auditor- Rights and duties of company auditors - Liabilities - Audit of share capital and share transfer.

UNIT V
Audit report- Contents and types -Auditors decision regarding the purchase and sale of asset -Audit of Computerized Accounts -Electronic Auditing.

SUGGESTED READINGS

E- LEARNING RESOURCES :
1. NPTEL : https://youtu.be/iXVIirfAJRc
2. NPTEL : https://youtu.be/i1maasCFgjc
3. NPTEL : https://youtu.be/IJIfwZFABJI
4. NPTEL : https://youtu.be/iTaQeiRjX-4
5. NPTEL : https://youtu.be/iXVIirfAJRc
COURSE OBJECTIVES:
To make the students
1. To understand the concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning.
4. To apply the learning of the insurance procedures, products, services and operations lifelong.
5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.
6. To understand the important terminologies in a Life Insurance policy.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. Communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning.
4. Apply the learning of the insurance procedures, products, services and operations lifelong.
5. Comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.
6. Evaluate the concept of retirement services and retirement plans.

UNIT I Concept of Risk:

UNIT II Life Insurance and Annuity:

UNIT III Property and Casualty Insurance:


UNIT IV Health Insurance:


UNIT V Retirement Plans:


SUGGESTED READINGS:

TCS BPS study material
COURSE OBJECTIVES:

To make the students

1. To understand and analyse the Auditing standards and standards for the audit evidence.
2. To classify and apply vouching, verification and valuation technique to appropriate situation.
3. To analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learning of auditing and corporate governance lifelong.
6. To understand the provisions amended to the appoint of auditor and audit in Companies Act.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation.
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Evaluate the different sections of auditing standards.

1. Analyse the importance of Standards on Auditing (SA) :SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509
3. Analyse the COSO’s Internal Control Framework for selected industry of your choice.
4. How to Vouch/Verify/Value
   a. Goods sent out on Sale or Return Basis
   b. Borrowing from Banks.
   c. Goods sent on consignment
   d. Foreign travel expenses
   e. Receipt of capital subsidy
   f. Provision for income tax
g. payment of taxes
h. Advertisement Expenses
i. Sale of Scrap

5. Case Study on Auditors in on Satyam fraud
6. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

SUGGESTED READINGS:

3. Dr. T R Sharma, Dr. GouravSankalp (2018), Auditing and Corporate Governance, SathiyaBhawan Publications, Agra
COURSE OBJECTIVES:
To make the students
1. To understand the concept, products, services, regulatory body and laws pertaining to insurance.
2. To analyse the features of the insurance and apply the theoretical learning into lifelong practice of BPS industry.
3. To critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. To comprehend and apply the laws related to insurance.
5. To communicate in oral and written form and prepare report
6. To work in teams and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept, products, services, regulatory body and laws pertaining to insurance.
2. Analyse the features of the insurance and apply the theoretical learning into lifelong practice of BPS industry.
3. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. Comprehend and apply the laws related to insurance.
5. Communicate in oral and written form and prepare report
6. Work in teams and exhibit leadership skills

Select Insurance companies
1. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.
2. Familiarize with IRDA norms for agency license.
3. Prepare the Organizational Structure of an Insurance office.
4. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)
5. Understand the implication of bancassurance in supporting insurance industry.
6. Understand the implication of micro insurance, group insurance and crop insurance and its impact on the economy.
7. Premium calculation procedure
8. Analyse the real time Cases on procedure to avail Motor Insurance Marine insurance, Property insurance and fire insurance.
9. Procedure for the Insurance Claims (Life and General Insurance separately)
10. Understand Healthcare regulations & Standards; HIPAA
SUGGESTED READINGS:
1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2nd edition, Atlantic,
COURSE OBJECTIVES:

To make the students

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To familiarize with the concepts in Indian Contract Act.

COURSE OUTCOMES:

Learners should be able to

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.

Unit I


Unit II


Unit III

Unit IV


Unit V


SUGGESTED READINGS:


E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=jnNHtCODRFw](https://www.youtube.com/watch?v=jnNHtCODRFw)
2. NPTEL: [https://www.youtube.com/watch?v=7MRQbWMoSSM](https://www.youtube.com/watch?v=7MRQbWMoSSM)
3. NPTEL: [https://www.youtube.com/watch?v=NT7KLzhFLxA](https://www.youtube.com/watch?v=NT7KLzhFLxA)
4. NPTEL: [https://www.youtube.com/watch?v=FuHzWoMzE6w](https://www.youtube.com/watch?v=FuHzWoMzE6w)
5. NPTEL: [https://www.youtube.com/watch?v=FmqYLM-c2s4](https://www.youtube.com/watch?v=FmqYLM-c2s4)
COURSE OBJECTIVES:
To make the students
1. To Understand the corporate and BPS industry growth in India.
2. To comprehend on the requirement of the industry like attitude, language, behaviour, body language, learning style etc.
3. To train the student on corporate etiquettes, professional skills, English language.
4. To equip the students to draft resume, face the Group discussion and interview.
5. To communicate efficiently in oraland in written form as expected by the BPS industry.
6. To understand the advanced level English communication.

COURSE OUTCOMES:
Learners should be able to
1. Understand the corporate and BPS industry growth in India.
2. Comprehend on the requirement of the industry like attitude, language, behaviour, body language, learning style etc.
3. Train the student on corporate etiquettes, professional skills, English language.
4. Equip the students to draft resume, face the Group discussion and interview.
5. Communicate efficiently in oraland in written form as expected by the BPS industry.
6. Analyze the BPS Industry in world level.

UNIT 1 Overview of Corporate and BPS Industry
Overview of Corporate: Introduction to Corporate - History of Corporate
Difference between campus and Corporate: – Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language – Establish and maintain relationship – Respect others - Be Confident - Keep on learning - Consider the body language.

UNIT II Grooming for Corporate:
Corporate Etiquettes - Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills
UNIT III Professional Competencies:
Analytical Thinking - Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to Detail.
UNIT IV Elementary Level English Communication
Grammar – Phonetics – One on one basic conversation skill practice Intermediate Level English Communication: Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

UNIT V Advanced Level English Communication:

SUGGESTED READINGS:
Text Book
TCS study material

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/bl9YSiH4ujQ
2. NPTEL :https://youtu.be/JIKU_WT0Bls
3. NPTEL :https://youtu.be/QSLLtMmaLk
4. NPTEL :https://youtu.be/R6wZsNLOORI
5. NPTEL :https://youtu.be/45uNWLMaZ8
BCOM (BPS) 2020-2021

RETAIL, CPG AND MARKET RESEARCH

Semester – IV

20BPU403 8H  –  6C

Marks: Internal: 40  External: 60  Total: 100

End Semester Exam: 3 Hours

Instruction Hours/week  L: 6  T: 2  P : 0

COURSE OBJECTIVES:
To make the students
1. To understand the concept of marketing research, consumer goods, retailing and media research and its application in BPS industry.
2. To analyse the classification of FMCG industry, Retail formats and media research options and apply the learning lifelong.
3. To Critically formulate the research design for media research and retail research and understand ways to evaluate the best alternative.
4. To communicate orally and written form the concept of marketing research, consumer goods, retailing and media research and its application in BPS industry.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To give suggestion to make business decision.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of marketing research, consumer goods, retailing and media research and its application in BPS industry.
2. Analyse the classification of FMCG industry, Retail formats and media research options and apply the learning lifelong.
3. Critically formulate the research design for media research and retail research and understand ways to evaluate the best alternative.
4. Communicate orally and written form the concept of marketing research, consumer goods, retailing and media research and its application in BPS industry.
5. Design a report to communicate the findings and suggestion to make business decision.
6. Able to give better suggestion to make business decision.

UNIT I Introduction about Market Research:
What is market research, How does it differ from marketing research? Different market research tools and research methodologies.

UNIT II Consumer Packaged Goods:

UNIT III Retailing and Retail Research:
Basics of Retailing: What is retailing, Significance of Retail and the future of Retailing Retail Formats - Strategy behind different formats of Retail Function of a Retailer - Retail Function Flow Global Retailers.

Retail Research: Characteristics of Retail Data, Retail Research Reports, Product Coding, Product Reference, Product Features, Features coding, Items coding, Store reference, Price Range.
UNIT IV Consumer research:

Consumer Research, Consumer Marketing Research, Consumer Marketing Research, Key Consumer Research Methodologies, Key Consumer Research Methodologies, Stages of New Product Development.

UNIT V Panel Services and Media Research:

Panel Services: What is Panel data, Uses of Consumer Panel, Panel Research Reports

Media Research: Media Research, Media Data, Characteristics of Media Data, Importance of media data validation, Media research report.

SUGGESTED READINGS:

TCS BPS study material

E- LEARNING RESOURCES:

1. NPTEL: https://youtu.be/Nv1hyTloIfs
2. NPTEL: https://youtu.be/VRFotmHcMwo
3. NPTEL: https://youtu.be/jSrC-EWYIJQ
4. NPTEL: https://youtu.be/ZHi9NTH6R_0
5. NPTEL: https://youtu.be/jSrC-EWYIJQ
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To gain better knowledge about expanded analysis.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Examine the different accounting standards.
6. Evaluate the the sections of International Accounting Standards.

UNIT I : FINANCIAL REPORTING
Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.
Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.
Corporate Financial Reporting – Issues and problems with special reference to published financial statements

Unit II

Unit III
Unit IV

Analysis & Interpretation of Financial Statements: Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis) - Financial Statement Variation by Type of Industry.

Unit V


Suggested Readings


E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/aL5UFu6Qtes
2. NPTEL :https://youtu.be/Qw4HHMqX5I4
3. NPTEL :https://youtu.be/Sq8YNIDFC74
4. NPTEL :https://youtu.be/iTaQeiRjX-4
5. NPTEL :https://youtu.be/P9JIBbZas3w
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. To apply the learning of the bank functions and operations lifelong practice in BPS.
5. To gain knowledge about retail wealth management.
6. To understand the concepts of Consumer Loan Mortgages and Trade Finance

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Apply the learning of the bank functions and operations lifelong practice in BPS.
5. Examine the Rewards programs and merchandising offers.
6. Analyze the different methods of payment and value added services.

UNIT I : Overview of Banking
Overview of Banking: Functions and Products of a Bank, Liabilities—Deposits, Assets—Loans and Advances, Payments, Risk Management
Common across all products: Financial Accounting, Customer Service Data&Voice, covering maintenance, disputes and complaints, Metrics management productivity, quality SLA Tracking and monitoring, Pricing methodologies available, Commonly available Certifications ISO-COPC-CMMI-PCI etc, Risks and Controls-AML-KYC-Info security etc

UNIT II: Retail Banking
Account Originations - Account Servicing: Issuer of Cheque Books/Cards Pins, AML/KYC Checks, Account Conversions and Closures, Customer Correspondence, ATM Management, Time Deposits – Placements, Maintenance, Breakage, Liquidation, Roll Over, Booking and Top up - Payment Processing - Retail Wealth Management: Mutual Fund processing, Mutual Fund processing, Equities, Bonds, Structured Notes, Corporate actions, Reconciliation Risk-Control and Information Security

UNIT III : Cards
Basics of Cards: Types of Cards, transaction overview, components of Cards, Entities involved, overview on associations
Originations: Policy, Account opening, dispatch, delivery, Card Maintenance
Payments: Concepts, applications, investigations, Statement validations
Products on Cards: Rewards programs, merchandising offers

Authorization and Risk reviews: Settlement lifecycle, authorizations, settlement and reconciliation, Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit

UNIT IV: Consumer Loan Mortgages and Trade Finance


Loans & Finances: Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98

Value Added Services: After Service - Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting, Trade Compliance - Overview on specialized training course for CDCS certification

UNIT V: Cash Management and Payment Services

Cash Management Overview: Cash Management Product Suite A Glance and Brief on all Products - Payments Life Cycle: Payments Originations and various products in Originations Phase

Introduction to Funds Transfer: Various types of Funds transfer (Clearing, Treasury Payments, Bills Receivables, Collections, lockbox, loans/deposits, Bulk Remittances etc)


Risk management around payments- few case studies, STP Analysis and Improvements.

SUGGESTED READINGS:

TCS BPS study material

E- LEARNING RESOURCES:

1. NPTEL: https://youtu.be/AffhWkHYqJY
2. NPTEL: https://youtu.be/JSTo8iiAW-M
3. NPTEL: https://youtu.be/U5mB1-Vg6w
4. NPTEL: https://youtu.be/O8AmKB7Wib4
5. NPTEL: https://youtu.be/zo_dLUovqjc
6. 
COURSE OBJECTIVES:
To make the students

1. To understand the concept of financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong.
6. To understand the importance of ratio analysis.

COURSE OUTCOMES:
Learners should be able to

1. Comprehend the concept of financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis for lifelong.
6. Evaluate the different methods of preparing company financial statement.

1. To select a company – Reason for selecting the company as investor

   Download the financial statements
   Perform the following financial analysis and interpret

2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
3. Comparative Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
4. Trend Analysis
5. Ratio Analysis - Liquidity of Short-Term Solvency Ratio
6. Long Term Solvency Ratio
7. Profitability Ratios
8. Turnover Ratios (Activity Ratios) and Capital Structure Ratios
SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concept, products, services, regulatory body and laws pertaining to banking Practice and its application in BPS.
2. To analyse the features of the banking apply the theoretical learning into lifelong practice in BPS sector.
3. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. To comprehend and apply the laws related to banking.
5. To Communicate in oral and written form and prepare report
6. To work in teams and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept, products, services, regulatory body and laws pertaining to banking Practice and its application in BPS.
2. Analyse the features of the banking apply the theoretical learning into lifelong practice in BPS sector.
3. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. Comprehend and apply the laws related to banking.
5. Communicate in oral and written form and prepare report
6. Work in teams and exhibit leadership skills

Select a bank

1. Forms of various accounts and deposits of Commercial Banks.
2. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
3. Action taken for the dishonoring of cheque and laws supporting the action.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Procedure for applying personal loan – application proforma and documents to submitted
6. Procedure for applying housing loan - application proforma and documents to submitted
7. Procedure for applying corporate loan - application proforma and documents to submitted
8. Procedure for applying working capital loan - application proforma and documents to submitted
9. Understanding the procedure and documents to be submitting to comply the KYC norms
10. Efforts taken by bank for financial inclusion initiative.
11. Difference in Basel I, II and III Accord, comment on the efforts taken by bank on complying the accord.

SUGGESTED READINGS:

TCS BPS study material
COURSE OBJECTIVES:
To make the students
1. To understand the concept of services marketing, and 6Ps of services marketing.
2. To communicate orally and in written form the concepts of services marketing and 6 Ps of services marketing.
3. To apply the services marketing concepts and skills lifelong.
4. To apply the service quality and skills lifelong.
5. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
6. To critically evaluate the appropriate alternatives and draw a solution.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of services marketing, and 6Ps of services marketing.
2. Communicate orally and in written form the concepts of services marketing and 6 Ps of services marketing.
3. Apply the services marketing concepts and skills lifelong.
4. Know the business case studies and try to apply the theoretical learning into lifelong practice.
5. Able to evaluate the appropriate alternatives and service delivery.
6. Understand the importance of service market segmentation.

UNIT I

UNIT — II

UNIT — III

UNIT — IV
UNIT — V
Service Strategies for Health — Education — Hospitality — Tourism and Transportation — Financial — Information Technology

REFERENCE :

- Christopher Lovelock And Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
- Valarie A. Z•itharn1, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/AT7bhxhFM2I
2. NPTEL : https://youtu.be/-osbn2yDJhE
3. NPTEL : https://youtu.be/AT7bhxhFM2I
4. NPTEL : https://youtu.be/BFqphoOtRjQ
5. NPTEL : https://youtu.be/C6fJJe10eg
20BPU501B BUSINESS PROCESS SERVICES IN CAPITAL MARKET

Instruction Hours / week: L:6 T: 2 P: 0
Marks: Internal: 40 External: 60 Total: 100
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
2. To calculate the NAV and analyse the performance of mutual fund scheme
3. To apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.
4. To communicate orally and in written form the understanding of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, and its application.
5. To apply the knowledge of capital market operations, in lifelong practice at BPS sector.
6. To understand the concept of Mutual Funds and Hedge Funds.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
2. Calculate the NAV and analyse the performance of mutual fund scheme
3. Apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.
4. Communicate orally and in written form the understanding of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
5. Apply the knowledge of capital market operations, in lifelong practice at BPS sector.
6. Analyze the different risk management methods.

UNIT I Introduction to Capital Markets:

UNIT II Investment Banking:

UNIT III Mutual Funds and Hedge Funds
Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency
**Hedge Funds** - Understanding Hedge Funds - Hedge Fund strategies.

**UNIT IV Private Equity and Fund Accounting & NAV calculations**
**Private Equity:** Private Equity - Understanding Private Equity Operations

**Fund Accounting & NAV calculations** - Performance reporting - Reconciliations in Asset Management

**UNIT V Risk Management**
**Risk Management:** Counterparty Credit Risk Management - Market Risk Management

**SUGGESTED READINGS**

TCS BPS study material

**E- LEARNING RESOURCES :**

1. NPTEL : https://youtu.be/yI8QdVv2coE
2. NPTEL : https://youtu.be/uxvgUEMcdpU
3. NPTEL : https://youtu.be/ope5Y3Mrsaw
4. NPTEL : https://youtu.be/Izzxjks9AO8
5. NPTEL : https://youtu.be/zo_dLUoyqjc
COURSE OBJECTIVES:

To make the students

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To prepare final accounts for corporates.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.
6. To understand the standards and procedures for final accounts for corporates.

UNIT I Accounting for Share Capital and Debentures


UNIT II Final Accounts

Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Excluding Calculation of Managerial Remuneration - Disposal of Company Profits-
Valuation of Goodwill and Valuation of Shares - Concepts and Calculation: Simple Problem only

UNIT III Amalgamation of Companies

Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal Reconstruction - Concepts and Accounting Treatment (excluding scheme of reconstruction)

UNIT IV Accounts of Holding Companies/Parent Companies


UNIT V Accounts of Banking Companies


Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:

6. CA & Dr. P.C. Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand

E- LEARNING RESOURCES:

1. NPTEL : https://youtu.be/RbAIgXcbCa58
2. NPTEL : https://youtu.be/PROdGBUvbjs
3. NPTEL : https://youtu.be/Y7uxhL3rMoI
4. NPTEL : https://youtu.be/dCvPZLQdw08
5. NPTEL : https://youtu.be/bl9YSiH4ujQ
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of business process, its need in India.
2. To evaluate the BPS business and operation using metrics.
3. To understand and apply various techniques of process mapping in BPS sector.
4. To understand the risk types and apply various techniques to mitigate risk.
5. To communicate orally and in written form the understanding of managing the business process using various techniques.
6. To gain knowledge about BPS life cycle.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of business process, its need in India.
2. Evaluate the BPS business and operation using metrics.
3. Understand and apply various techniques of process mapping in BPS sector.
4. Understand the risk types and apply various techniques to mitigate risk.
5. Communicate orally and in written form the understanding of managing the business process using various techniques.
6. Analyze the different risk management types.

UNIT I Introduction to Process Management:
Process Definition - Recognition of Business Processes - Core Processes Vs Support Processes - Components of Process Management - Understanding Internal customer Vs End User

UNIT II BPS Overview

UNIT III Metrics Management:
Overview of Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics - Target Setting


SUGGESTED READINGS:
TCS study material
E- LEARNING RESOURCES:

1. NPTEL: https://youtu.be/zo_dLUoyqjc
2. NPTEL: https://youtu.be/ZIHXB0bF7jI
3. NPTEL: https://youtu.be/_ByfzB_6x8g
4. NPTEL: https://youtu.be/ZGjXFkdGeNU
5. NPTEL: https://youtu.be/mwpsjfFup54
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To analyses the business case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution.
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Know the business case studies and try to apply the theoretical learning into lifelong practice.
5. Able to evaluate the appropriate alternatives and draw a solution.
6. Understand the importance Work in team and exhibit leadership skills

UNIT I : INTRODUCTION TO MARKETING MANAGEMENT:
Environmental Scanning: Analysing the Organization's Micro Environment, Company’s Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning,

UNIT II - THE MARKET PROCESS AND SEGMENTATION
The marketing process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,
UNIT III : PRODUCT MANAGEMENT


Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT


UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:

5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, NewDelhi

E- LEARNING RESOURCES:

1. NPTEL : https://youtu.be/iBlWuiz7Tj0
2. NPTEL : https://youtu.be/75rah3Yf0no
3. NPTEL : https://youtu.be/FnZOxS0B_hU
4. NPTEL : https://youtu.be/3MUGmQKHl4y4
5. NPTEL : https://youtu.be/bK6xUEucqvs
COURSE OBJECTIVES:
To make the students
1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To give suggestion to make business decision.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the meaning of research; theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision
6. Able to give better suggestion to make business decision.

UNIT I RESEARCH AND RESEARCH PROCESS
Meaning of research; Scope of Research in Business; Purpose of Research; Types of Research, Problem identification, Review of Literature, Concept of theory - deductive and inductive theory - Concept, Construct, Definition, Variables - Research Process

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

Data Sources – Primary and Secondary Data.

UNIT III MEASUREMENT AND SCALING

Concept of measurement – what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

Hypothesis – Qualities of a good Hypothesis – Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests, correlation and Regression

UNIT V REPORT PREPARATION

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report.

Note: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS:

E-Resources
1. NPTEL: https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N
2. NPTEL: https://www.youtube.com/watch?v=mAVswCbz_iM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5
3. NPTEL: https://www.youtube.com/watch?v=YzfI3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6
4. NPTEL: https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY
5. NPTEL: https://www.youtube.com/watch?v=ze5bS-NERk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2
COURSE OBJECTIVES:
To make the students

1. To understand the concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. To critically evaluate the appropriate alternatives and draw a solution.
6. To work in team and exhibit leadership skills.

COURSE OUTCOMES:
Learners should be able to:

1. Understand the concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. Evaluate the appropriate alternatives and draw a solution.
6. Work in team and exhibit leadership skills.

UNIT I  BUSINESS ECONOMICS; DEMAND AND SUPPLY:
Introduction - Meaning, nature and scope of Business Economics, Significance in decision making.


UNIT II  PRODUCTION, COST AND REVENUE FUNCTION:


UNIT III: MARKET COMPETITION:


UNIT IV: MACRO ECONOMIC FACTORS:


UNIT V: MONETARY POLICY:


Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:

E- LEARNING RESOURCES:
1. NPTEL: https://youtu.be/mPwkcBuW61E
2. NPTEL: https://youtu.be/obzp6biyAN0
3. NPTEL: https://youtu.be/whKgf1_A818
4. NPTEL: https://youtu.be/K-zPSKLasGk
5. NPTEL: https://youtu.be/sXvXdkBhkok

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021
COURSE OBJECTIVES:
To make the students
1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To gain knowledge about Enterprise Resource Planning and E-Enterprise System.

COURSE OUTCOMES:
Learners should be able to
1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.

UNIT I: Understanding MIS and Decision Making Process
Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS


UNIT II Planning and Control and MIS Structure
Introduction, Differences between planning and control information, Systems Analysis, Systems Design

MIS Organization Structure : Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories.
UNIT III Enterprise Resource Planning and E-Enterprise System


E-Enterprise System: Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,

UNIT IV Trends in MIS, MIS – Support Models and Knowledge Management

Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI)


UNIT V Strategic Management Information System, Security and Ethical Issues

Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations’ goals, The five levels, Governance Modes in the use of IT


SUGGESTED READINGS:

3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,

E-LEARNING RESOURCES:

1. NPTEL: https://youtu.be/5JMkdGQCm4k
2. NPTEL: https://youtu.be/JWZ6VAzZ9K0
3. NPTEL: https://youtu.be/HKraerQv1Kg
4. NPTEL: https://youtu.be/C-Ezqeb5qik
5. NPTEL: https://youtu.be/nJgJoNScOEc
COURSE OBJECTIVES:
To make the students
1. To understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To apply the marketing concepts and skills lifelong.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Able to apply the marketing concepts and skills lifelong.

• Case Studies on Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
• Perform SWOT / PEST Analysis
• Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
• Select a company having a multiple product line, For the selected company
  ➢ Analyse the product line and segmentation Market Positioning\n  ➢ Product life cycle for the products
  ➢ Brand and Branding Strategy of the company
  ➢ Pricing for the products
  ➢ Distribution Management
  ➢ Promotion mix used by the company.
• Analyse the case study on any two of the
  ➢ Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:
5. Philip Kotler (2017), Marketing 4.0: Moving from Traditional to Digital, Wiley, NewDelhi
COURSE OBJECTIVES:
To make the students
1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To apply the statistics tool to analyses the state of business firm.

COURSE OUTCOMES
Learners should be able to
1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Able To apply the statistics tool to analyses the state of business firm.

UNIT I Overview and Data Entry
SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

UNIT II Descriptive Statistics

UNIT III Non parametric and parametric test
Cross tabulation, Chi square, t test, independent sample t test, paired t test.


UNIT V Multivariate analysis
Factor Analysis, Cluster Analysis and Discriminate analysis.
Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS


E-Resources

1. NPTEL: https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Qe1G3De8G
2. NPTEL: https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Qe1G3De8G&index=2
3. NPTEL: https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Qe1G3De8G&index=5
4. NPTEL: https://www.youtube.com/watch?v=GuUJtJKBems
5. NPTEL: https://www.youtube.com/watch?v=n3y3xLNoPk4
Course Objectives

To make the students

1. To make students understand the basic concept of human resource management.
2. To enable the students to understand the process of acquisition of Human Resource.
3. To make them understand to the importance and process of training and development.
4. To acquaint the students with knowledge of performance of appraisal.
5. To make the students understand the importance of employee welfare and grievance handling.
6. To understand the HR policies and functions.

Course Outcomes

Learners should be able to

1. Students will be familiarized with basic concept of HRM.
2. Students will be capable of acquiring human resource.
3. Students will be capable of organizing and conducting training and development programmes.
4. Students will have the sound knowledge of performance of appraisal system.
5. Students will be capable of handling grievances of employees and industrial disputes.

Unit I


Unit II

Acquisition of Human Resource: Human Resource Planning-Quantitative and Qualitative dimensions - Job Analysis -Job Description and Job Specification - Recruitment –Concept and Sources - Selection –Concept and Process - Test and Interview - Placement and Induction

Unit III

Training and Development: Concept and Importance - Identifying Training and Development Needs - Designing Training Programmes - Role-Specific and Competency-Based Training -

Unit IV


Unit V:

**Maintenance :** Employee Health and Safety - Employee Welfare - Social Security - Employer-Employee Relations-an Overview - Grievance Handling and Redressal - Industrial Disputes-Causes and Settlement Machinery.

**Suggested Readings**


**E- LEARNING RESOURCES :**

1. NPTEL : https://youtu.be/Fa8E3tCDIpo
2. NPTEL :https://youtu.be/o2SiQ2EBrs8
3. NPTEL :https://youtu.be/o2SiQ2EBrs8
4. NPTEL :https://youtu.be/bu_yh3h0n3U
5. NPTEL :https://youtu.be/FiPPfxWgefA
COURSE OBJECTIVES:
To make the students
1. To understand the quality standards and quality assurance.
2. To comprehend and utilize the tools and techniques to reduce the defect.
3. To gain knowledge of problem-solving techniques and apply the same in BPS sector.
4. To understand the Lean and six sigma concept and its application in managing the business processes.
5. To communicate orally and in written form the understanding of managing the business process using various techniques.
6. To gain knowledge of quality management and international quality standards.

COURSE OUTCOMES:
Learners should be able to
1. Understand the quality standards and quality assurance.
2. Comprehend and utilize the tools and techniques to reduce the defect.
3. Gain knowledge of problem-solving techniques and apply the same in BPS sector.
4. Understand the Lean and six sigma concept and its application in managing the business processes.
5. Communicate orally and in written form the understanding of managing the business process using various techniques.
6. Analyze the basics of problem solving tools and techniques.

UNIT I Quality Management:
Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance - International Quality Standards

UNIT II Transaction Monitoring Process:
Sampling inspection - Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance

UNIT III Defects Management:

UNIT IV Problem Solving Techniques:

UNIT V Process Improvement Methods:
Need for Process Improvement - Kaizen - Introduction to Lean Methodology - Introduction to Six Sigma methodology

SUGGESTED READINGS:
TCS study material
E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/SMOQV2CyVQo
2. NPTEL : https://youtu.be/lZeWMsdQAQc
3. NPTEL : https://youtu.be/m5Ms67KPOOA
4. NPTEL : https://youtu.be/B4KPUCVloT0
5. NPTEL : https://youtu.be/sd2xKtG8nnw
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To create Awareness about various business plans for new venture.
5. To Develop Entrepreneurs in all Areas of the Country
6. To Encourage Self Employment Tendencies

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Design strategies for successful implementation of ideas
5. Write a business plan
6. Understand Self Employment Tendencies

UNIT I INTRODUCTION
Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II TYPES OF BUSINESS ENTITIES
Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business
UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation. Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V MOBILIZING RESOURCES FOR START-UP

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.


SUGGESTED READINGS:


E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/2vCMm1_MFpQ
2. NPTEL : https://youtu.be/PWSv4KN05HU
3. NPTEL : https://youtu.be/dAJy-3A6IPM
4. NPTEL : https://youtu.be/wWsl48VLfVY
5. NPTEL : https://youtu.be/trIUu-2LfYQ
Course Objectives

To make the students

1. To make the students understand principles of financial management
2. To enable the students to take investment decisions.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To plan and manage the cash flows.

Course Outcomes

Learners should be able to

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management.
6. Able to plan and manage the cash flows.

UNIT-I


UNIT-II

Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

UNIT-III

Financing Decision: Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of Equity capital, Cost of

UNIT-IV

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate valuation; Cash and Stock Dividends; Dividend policies in practice

Unit V


Suggested Readings:


E- LEARNING RESOURCES :

1. NPTEL :https://youtu.be/Sx-dy96_tCQ
2. NPTEL : https://youtu.be/FEGbjCrjAA
3. NPTEL : https://youtu.be/S05LAOR4ur8
4. NPTEL : https://youtu.be/eWQSqVTIyyY
5. NPTEL : https://youtu.be/3R9Wb7Zsqv8
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxation concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To be familiar with the standards and laws pertaining to the IGST and UTGST.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxation concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Know the laws pertaining to the IGST & UTGST and customs and utilize for lifelong practical application.

UNIT I CONCEPT OF INDIRECT TAXES
Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’
Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:
Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT IV PROcedural Compliance UNDER GST:
Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.
UNIT V OVERVIEW OF CUSTOMS ACT:
Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:


E-LEARNING RESOURCES:

1. NPTEL: https://youtu.be/CQYArx6D10A
2. NPTEL: https://youtu.be/5RD-LC-QV2g
3. NPTEL: https://youtu.be/JTe7V7xItFs
4. NPTEL: https://youtu.be/S-e-2RYt14c
5. NPTEL: https://youtu.be/CpC9E0oc2Cc
COURSE OBJECTIVES:
To make the students
1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. To understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking
6. To Work in teams and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. Critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. Communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. Apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. Apply the latest concepts like Scrum framework, Agile methodology and design thinking
6. Work in teams and exhibit leadership skills

UNIT I : Strategic Management - Introduction
An Introduction Strategic thinking Vs Strategic management Vs Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits

UNIT II Vision, Mission and Objectives
Vision, Mission, Objectives, Goals and Ethics What is mission, concept of goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision, ethics and strategy
UNIT III External environment:

Analysis and appraisal Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental information.

UNIT IV Organization Change, Agile and innovation

Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy.

Introduction to Agile - Why Agile, What is Agile, SCRUM, SCRUM Enhancers, DevOPs,

Creativity and innovation in organisations, organizational creativity and innovation process, learning organisation. Design Thinking, LEAN, Anti Patterns, Agile for Non software, Design Thinking.

UNIT V Generic competitive strategy and Strategic Evaluation

Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Corporate strategy:- Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy

Strategic evaluation and control:- Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls.

SUGGESTED READINGS :


E- LEARNING RESOURCES :

1. NPTEL :https://youtu.be/WKr-lfE4QaE
2. NPTEL : https://youtu.be/8-pcuDIQKUw
3. NPTEL : https://youtu.be/p8LxBQDPvAQ
4. NPTEL : https://youtu.be/RnR2jJK0Gh8
5. NPTEL : https://youtu.be/-vKQ8VCY41U
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To equip the students with knowledge and skills needed to plan and manage an enterprise through case studies conducted and recorded by the students in different fields such as resource assessment, market dynamics, finance management, cost determination, calculation of profit and loss etc.
5. To analyse the Issues associated with securing and managing financial resources in new and established organisations.
6. To instil in the students important values and entrepreneurial discipline.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Issues associated with securing and managing financial resources in new and established organisations.
5. Issues associated with securing and managing financial resources in new and established organisations.
6. The important values and entrepreneurial discipline.

UNIT I
To Select company Visit the Entrepreneur and collect the details regarding their
Entrepreneurial Qualities like Risk taking ability
Personality qualities
Creativity and innovation initiatives in product or services.
Prepare a case study or Video case on the Entrepreneur.
UNIT II

Analyse the case studies on

- Family business
- Succession Planning / Conflict in family business

UNIT III

Analyse the case studies on

- Availability of technology / Role of industry associations / Self Help Group
- Source of Finance / Venture capital, angel investors and Private Equity fund

UNIT IV Sources of Business Ideas and Feasibility Studies

Drafting of a Business Plan for a business Idea

- Market feasibility
- Technical feasibility
- Management feasibility
- Financial feasibility

UNIT V Mobilizing Resources for Start-Up

Analyse the case studies on

- Start ups
- IPR/Patent/Copyrights

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students

1. To make the students understand principles of financial management
2. To enable the students to take investment decisions by analyzing the risk return.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To enable students to understand the theories of capital structure with an analysis of a company.

COURSE OUTCOMES:

Learners should be able to

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management.
6. Students will be able to evaluate risk return analysis of a company.

List of Practical

1. Preparation of capital budgeting process in an industry.
2. Evaluation of risk-return analysis of a company.
4. Evaluate theories of capital structure with an analysis of a company.
5. Comparison of IRR and NPV techniques of an organization.
7. Collection of difference source of long term and short term financing of a business unit.
8. Preparation of the principal yardsticks for measuring financial characteristics of investment proposal.
10. Choose any MNC and analyze the cost of capital and leverages.
12. Choose any company, Evaluate working capital management and give suitable suggestions.

Suggested Readings:

COURSE OBJECTIVES:

To make the students

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilise the IT applications for analysis and preparation of report.

COURSE OUTCOMES:

Learners should be able to

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilise the IT applications for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain

- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
• Research Methodology
  o Research Design
  o Sampling Design
  o Sources of Data Collection
  o Tools used for analysis
  o Limitation
• Data analysis and interpretation
• Findings and Suggestions
• Conclusion
• Bibliography (APA format)