BCOM (BPS)
Bachelor of Commerce
(Business Process Services)
CHOICE BASED CREDIT SYSTEM
(CBCS)

Syllabus
2018 – 2019

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, 1956)
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FACULTY OF ARTS, SCIENCE AND HUMANITIES
UNDERGRADUATE (UG) PROGRAMMES
BCOM (BPS) DEGREE PROGRAMME
REGULAR PROGRAMME
REGULATIONS - 2018
CHOICE BASED CREDIT SYSTEM (CBCS)

The following regulations are effective from the academic year 2018-2019 and are applicable to candidate admitted to Undergraduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2018-2019 onwards.

1. PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1. UG Programmes Offered

A candidate may undergo a programme in any one of the undergraduate programme approved by the KAHE as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>DEGREE</th>
<th>DISCIPLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>B. Sc.</td>
<td>Biochemistry</td>
</tr>
<tr>
<td>2</td>
<td>B. Sc.</td>
<td>Biotechnology</td>
</tr>
<tr>
<td>3</td>
<td>B. Sc.</td>
<td>Computer Science</td>
</tr>
<tr>
<td>4</td>
<td>B.Sc.</td>
<td>Mathematics</td>
</tr>
<tr>
<td>5</td>
<td>B.Sc.</td>
<td>Physics</td>
</tr>
<tr>
<td>6</td>
<td>B. Sc.</td>
<td>Chemistry</td>
</tr>
<tr>
<td>7</td>
<td>B. Sc.</td>
<td>Microbiology</td>
</tr>
<tr>
<td>8</td>
<td>B. Sc.</td>
<td>Information Technology</td>
</tr>
<tr>
<td>9</td>
<td>B. Sc.</td>
<td>Computer Technology</td>
</tr>
<tr>
<td>10</td>
<td>BCA</td>
<td>Computer Application</td>
</tr>
<tr>
<td>11</td>
<td>B. Com.</td>
<td>Commerce</td>
</tr>
<tr>
<td>12</td>
<td>B.Com (CA)</td>
<td>Commerce with Computer Applications</td>
</tr>
<tr>
<td>13</td>
<td>B. Com. (PA)</td>
<td>Commerce with Professional Accounting</td>
</tr>
<tr>
<td>14</td>
<td>B. Com. (BPS)</td>
<td>Commerce with Business Process Services</td>
</tr>
<tr>
<td>15</td>
<td>B.B.A.</td>
<td>Business Administration</td>
</tr>
</tbody>
</table>
1.2 Mode of Study
Full-Time
Candidates admitted under ‘Full-Time’ should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Eligibility for Admission
A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto.

2. DURATION OF THE PROGRAMMES
2.1. The minimum and maximum period for the completion of the UG Programmes are given below:

<table>
<thead>
<tr>
<th>Programme</th>
<th>Min. No. of Semesters</th>
<th>Max. No. of Semesters</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.A, B.Sc., B.Com, B.Com (PA), B.Com (CA), B.Com (BPS), BCA, BBA</td>
<td>6</td>
<td>12</td>
</tr>
</tbody>
</table>

2.2. Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CREDITS
Credit means the weightage given to each course of study by the experts of the concerned Board of Studies. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME
4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam, Hindi, French, Sanskrit as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semester. Six credits are awarded for each course, and the examinations will be conducted at the end of each semester.

4.2. Core Course, Discipline-Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Compulsory Course, self-study course.
a. **Core Course**
Core consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

b. **Discipline Specific Electives**
There are six Discipline Specific Elective Courses (DSE) for Science Programme. DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose three elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

There are four Discipline Specific Elective Courses for Arts Programme. DSE is offered in the fifth and sixth semesters of third year programme. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose two elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum.

c. **Generic Elective**
An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

The students in the Final year Arts programme have to choose two Generic Electives- one each in the Fifth and Sixth Semester from the list of elective courses given in the curriculum.

**Note:** A particular elective course will be offered if at least one third of the class opt that course. If less, the elective selected may be studied as a self-study course.

d. **Skill Enhancement Courses**
Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly, final year students (V and VI Semesters) will have to choose one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

**Note:** A particular elective course will be offered if at least one third of the class opt that course. If less, the elective selected may be studied as a self-study course.

e. **Project Work**
The Project work shall during the fifth semester vacation for a duration of 60-90 days and Project Report shall be submitted at the end of the sixth semester. The project shall be an individual or group task. HoD of the department concerned shall assign a project
supervisor who in turn shall monitor the project work of the student(s). A project/dissertation work may be given *in lieu* of a discipline-specific, elective paper.

**f. Ability Enhancement Compulsory Course**

*Ability Enhancement Compulsory Course-1*

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

*Ability Enhancement Compulsory Course-2*

Students shall study the course Environmental Studies in the second Semester for which examinations shall be conducted at the end of the semester.

**g. Online Course**

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective organizations. The student can register to the courses which are approved by the Department. The student shall produce a pass certificate from the respective organizations before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the required credits earned from programme concerned.

**h. Extension Activities**

Every student is encouraged to participate in at least any one of the following activities:
- NSS
- NCC
- Sports / Mass drill
- YRC
- Club activities
- Other Co-curricular and Extracurricular activities

The student’s performance shall be examined by the staff in-charge of Extension Activities along with the faculty tutor and the Head of the respective department on the following parameters.

- 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- 25 % weightage for Exemplary Awards / Prizes.
Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the sixth End Semester Examinations. The mark sheet will carry the following remarks as per the following range of marks.

<table>
<thead>
<tr>
<th>Marks Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 – 100</td>
<td>Excellent</td>
</tr>
<tr>
<td>70 – 79</td>
<td>Very Good</td>
</tr>
<tr>
<td>60 – 69</td>
<td>Good</td>
</tr>
<tr>
<td>50 – 59</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>&lt;50</td>
<td>Poor</td>
</tr>
</tbody>
</table>

The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

6. MAXIMUM MARKS

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

**Evaluation:** Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

**a.** Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

**b.** A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in
University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the lack of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY TUTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot a certain number of students to a faculty to whom they shall function as faculty tutor throughout their period of study. Faculty tutors shall advise the students and monitor their conduct of behavior and academics. Problems if any, they should be counseled periodically. The Faculty tutor is also responsible to inform the parents of their wards’ progress. Faculty tutor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students know their attendance status and satisfy the clause 7 of this regulation.

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinator shall advice the students regarding the online courses and monitors their course.

9. CLASS COMMITTEE

Every class shall have a class committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee may be convened at least once in a month. The functions of the class committee include

- Analysing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
• The class committee of a particular class of any department is normally constituted by the HoD / Chairperson of the class Committee. However, if the students of different departments are mixed in a class, the class committee is to be constituted by the respective Dean of the Faculty.

• The class committee shall be constituted within the first week of each semester.

• The HoD / Chairperson of the Class committee may convene the meeting of the class committee.

• The respective Dean of the Faculty may participate in any Class committee meeting.

• The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson.

10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a “Course committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘course committee’ shall meet in order to arrive at a common scheme of evaluation for the tests and shall ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDS FOR INTERNAL ASSESSMENT

11.1 Attendance and assessment: Every Faculty is required to maintain an Attendance and Assessment Record (Log book) which consists of attendance marked in each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same should be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:
Theory Courses

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Assignment*</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Seminar</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Test – I (1 ½ units- UNIT I and II)</td>
<td>8</td>
</tr>
<tr>
<td>5.</td>
<td>Test – II (1 ½ units UNIT II and III)</td>
<td>8</td>
</tr>
<tr>
<td>6.</td>
<td>Test III (2 units UNIT IV and V)</td>
<td>9</td>
</tr>
</tbody>
</table>

Continuous Internal Assessment: Total 40

* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).

Practical Courses

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Observation work</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Record work</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Model Examination</td>
<td>20</td>
</tr>
<tr>
<td>5.</td>
<td>Viva – voce [Comprehensive]*</td>
<td>5</td>
</tr>
</tbody>
</table>

Continuous Internal Assessment: Total 40

* Includes Viva- voce conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units (UNIT I and II)

Portions for Internal Test – II : Second 1 ½ Units (UNIT II and III)

Portions for Internal Test – III : Two units (UNIT IV and V)
11.4 Attendance

Marks Distribution for Attendance

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Attendance (%)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>91 and above</td>
<td>5.0</td>
</tr>
<tr>
<td>2</td>
<td>86 – 90</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>81 – 85</td>
<td>3.0</td>
</tr>
<tr>
<td>4</td>
<td>Less than 75</td>
<td>0</td>
</tr>
</tbody>
</table>

12. KAHE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for maximum 60 marks.
**Pattern of ESE Question Paper:**

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>60 marks for ESE.</td>
</tr>
<tr>
<td>Duration</td>
<td>3 hours (½ Hr for Part – A Online &amp; 2 ½ Hours for Part – B and C</td>
</tr>
<tr>
<td>Part - A</td>
<td>20 Questions (20 x 1 = 20 Marks )</td>
</tr>
<tr>
<td></td>
<td>Question No. 1 to 20 Online Multiple Choice Questions</td>
</tr>
<tr>
<td>Part- B</td>
<td>5 Questions (5 x 2 = 10 Marks)</td>
</tr>
<tr>
<td></td>
<td>Covering all the five units of the syllabus</td>
</tr>
<tr>
<td></td>
<td>Question No. 21 to 25</td>
</tr>
<tr>
<td>Part- C</td>
<td>5 six mark Questions (5 x 6 = 30 Marks.)</td>
</tr>
<tr>
<td></td>
<td>Question No. 26 to 30 will be ‘either-or’ type, covering all five units</td>
</tr>
<tr>
<td></td>
<td>of the syllabus; i.e.,</td>
</tr>
<tr>
<td></td>
<td>Question No. 26: UNIT - I, either 26 (a) or 26 (b), Question No. 27:</td>
</tr>
<tr>
<td></td>
<td>UNIT - II, either 27 (a) or 27 (b), Question No. 28: UNIT - III, either</td>
</tr>
<tr>
<td></td>
<td>28 (a) or 28 (b), Question No. 29: UNIT - IV, either 29 (a) or 29 (b),</td>
</tr>
<tr>
<td></td>
<td>Question No. 30: UNIT - V, either 30 (a) or 30 (b)</td>
</tr>
</tbody>
</table>

12.2 **Practical:** There shall be combined valuation. The pattern of distribution of marks shall be as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Experiments</td>
<td>40 Marks</td>
</tr>
<tr>
<td>2</td>
<td>Record</td>
<td>10 Marks</td>
</tr>
<tr>
<td>3</td>
<td>Viva-voce</td>
<td>10 Marks</td>
</tr>
<tr>
<td>4</td>
<td>Total</td>
<td>60 Marks</td>
</tr>
</tbody>
</table>

**Record Notebooks for Practical Examination**

Candidate taking the practical examination should submit Bonafide record notebook prescribed for the practical examination; Failing which the candidate will not be permitted to take the practical examination.
In case of failures in Practical Examination, the marks awarded for the record at the time of first appearance of the Practical Examination should remain the same at the subsequent appearance by the candidate.

12.3. Evaluation of Project Work
12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a viva-voce Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the KAHE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by controller of examinations office, candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

12.3.5 Copy of the approved project report after the successful completion of viva-voce examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum for CIA and it is 20 marks out of 40 marks. The passing minimum in ESE is 30 marks out of 60 marks. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till a pass is secured both in CIA and ESE(vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have failed in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous of improving the marks secured in a passed course in their first attempt shall reappear once (only in ESE) in the subsequent semester. The improved marks shall be
considered for classification but not for ranking. If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES
All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Marks Range</th>
<th>Grade Point</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>91 - 100</td>
<td>10</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>A+</td>
<td>81 - 90</td>
<td>9</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>A</td>
<td>71 - 80</td>
<td>8</td>
<td>VERY GOOD</td>
</tr>
<tr>
<td>B+</td>
<td>66 - 70</td>
<td>7</td>
<td>GOOD</td>
</tr>
<tr>
<td>B</td>
<td>61 – 65</td>
<td>6</td>
<td>ABOVE AVERAGE</td>
</tr>
<tr>
<td>C</td>
<td>55 - 60</td>
<td>5</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>50 - 54</td>
<td>4</td>
<td>PASS</td>
</tr>
<tr>
<td>RA</td>
<td>&lt;50</td>
<td>-</td>
<td>REAPPEARANCE</td>
</tr>
<tr>
<td>AAA</td>
<td>-</td>
<td>-</td>
<td>ABSENT</td>
</tr>
</tbody>
</table>

16. GRADE SHEET
After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

i. The list of courses enrolled during the semester and the grade scored.
ii. The Grade Point Average (GPA) for the semester and
iii. The Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.
iv. Remark on Extension Activities (only in the 6th Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

\[
GPA \text{ of a Semester} = \frac{\sum_{i} CiGP_i}{\sum_{i} Ci} \\
CGPA \text{ of the entire programme} = \frac{\sum_{i} \sum_{j} CniGP_{ni}}{\sum_{i} \sum_{j} C_i}
\]
where,
Ci is the credit fixed for the course ‘i’ in any semester
GPi is the grade point obtained for the course ‘i’ in any semester
‘n’ refers to the Semester in which such courses are credited.
Note: RA grade will be excluded for calculating GPA and CGPA.

17. REVALUATION

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (theory courses only), within 2 weeks from the declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time. The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the concerned HoD. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his/ her programme within the stipulated period vide class 2.1.
- No disciplinary action is pending against him / her.
- The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a CGPA not less than 8 shall be declared to have passed the examination in First Class with Distinction.
20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

21. **PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION**

21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days’ notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during IV semester.

21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. **PROVISION FOR AUTHORISED BREAK OF STUDY**

22.1 **Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme.** However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for
the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 23.3) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted ‘Break of Study’ or ‘Withdrawal’ (Clause 22 and 23) is not applicable for this case.

23. RANKING
A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

24. SUPPLEMENTARY EXAMINATION
Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE
25.1. Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the KAHE about the disciplinary action to be taken.

25.2. If a student indulges in malpractice in any of the KAHE / Internal Examination, he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

26. REVISION OF REGULATION AND CURRICULUM
The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.
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DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM.(BPS)
(2018–2019 Batch and onwards)
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<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>18BPU101</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>I</td>
<td>18BPU102</td>
<td>Business Law</td>
</tr>
<tr>
<td>II</td>
<td>18BPU201</td>
<td>Corporate Accounting</td>
</tr>
<tr>
<td>II</td>
<td>18BPU202</td>
<td>Business Mathematics and Statistics</td>
</tr>
<tr>
<td>III</td>
<td>18BPU301</td>
<td>Cost Accounting</td>
</tr>
<tr>
<td>III</td>
<td>18BPU302</td>
<td><em>Business Process Services in Finance and Accounting</em></td>
</tr>
<tr>
<td>IV</td>
<td>18BPU401</td>
<td>Research Methodology</td>
</tr>
<tr>
<td></td>
<td>18BPU411</td>
<td>Research Methodology (Practical)</td>
</tr>
<tr>
<td>IV</td>
<td>18BPU402</td>
<td><em>Retail, CPG and Market Research</em></td>
</tr>
<tr>
<td></td>
<td>18BPU412</td>
<td><em>Retail, CPG and Market Research (Practical)</em></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>18BPU303A</td>
<td>Auditing and Corporate Governance</td>
</tr>
<tr>
<td></td>
<td>18BPU311A</td>
<td>Auditing and Corporate Governance (Practical)</td>
</tr>
<tr>
<td>III</td>
<td>18BPU303B</td>
<td><em>Business Process Services in Insurance</em></td>
</tr>
<tr>
<td></td>
<td>18BPU311B</td>
<td><em>Business Process Services in Insurance (Practical)</em></td>
</tr>
<tr>
<td>IV</td>
<td>18BPU403A</td>
<td>Financial Analysis and Reporting</td>
</tr>
<tr>
<td></td>
<td>18BPU413A</td>
<td>Financial Analysis and Reporting (Practical)</td>
</tr>
<tr>
<td>IV</td>
<td>18BPU403B</td>
<td><em>Business Process Services in Banking</em></td>
</tr>
<tr>
<td></td>
<td>18BPU413B</td>
<td><em>Business Process Services in Banking (Practical)</em></td>
</tr>
<tr>
<td>V</td>
<td>18BPU503A</td>
<td>Marketing Management</td>
</tr>
<tr>
<td></td>
<td>18BPU513A</td>
<td>Marketing Management (Practical)</td>
</tr>
<tr>
<td>V</td>
<td>18BPU503B</td>
<td><em>Campus to Corporate Transition</em></td>
</tr>
<tr>
<td>VI</td>
<td>18BPU602A</td>
<td>Entrepreneurship</td>
</tr>
<tr>
<td></td>
<td>18BPU612A</td>
<td>Entrepreneurship (Practical)</td>
</tr>
<tr>
<td>VI</td>
<td>18BPU602B</td>
<td><em>Excel for Business</em></td>
</tr>
<tr>
<td></td>
<td>18BPU612B</td>
<td><em>Excel for Business (Practical)</em></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>18BPU501A</td>
<td>Company Law</td>
</tr>
<tr>
<td></td>
<td>18BPU501B</td>
<td><em>Business Process Services in Capital Market</em></td>
</tr>
<tr>
<td></td>
<td>18BPU511B</td>
<td><em>Business Process Services in Capital Market (Practical)</em></td>
</tr>
<tr>
<td></td>
<td>18BPU502A</td>
<td>Management Accounting</td>
</tr>
<tr>
<td></td>
<td>18BPU502B</td>
<td><em>Managing Business Processes - I</em></td>
</tr>
<tr>
<td></td>
<td>18BPU512B</td>
<td><em>Managing Business Processes - I (Practical)</em></td>
</tr>
<tr>
<td>VI</td>
<td>18BPU601A</td>
<td>Taxation</td>
</tr>
<tr>
<td></td>
<td>18BPU601B</td>
<td><em>Managing Business Processes – II</em></td>
</tr>
<tr>
<td></td>
<td>18BPU611B</td>
<td><em>Managing Business Processes – II (Practical)</em></td>
</tr>
<tr>
<td></td>
<td>18BPU691</td>
<td>Project</td>
</tr>
<tr>
<td>Semester</td>
<td>Course code</td>
<td>Name of the course</td>
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<tr>
<td>V</td>
<td>18BPU504A</td>
<td>Business Economics</td>
</tr>
<tr>
<td></td>
<td>18BPU514A</td>
<td>Business Economics (Practical)</td>
</tr>
<tr>
<td></td>
<td>18BPU504B</td>
<td>Management and Organization Behaviour</td>
</tr>
<tr>
<td></td>
<td>18BPU514B</td>
<td>Management and Organization Behaviour (Practical)</td>
</tr>
<tr>
<td>VI</td>
<td>18BPU603A</td>
<td>Management Information systems</td>
</tr>
<tr>
<td></td>
<td>18BPU613A</td>
<td>Management Information systems (Practical)</td>
</tr>
<tr>
<td></td>
<td>18BPU603B</td>
<td>Strategic Management</td>
</tr>
<tr>
<td></td>
<td>18BPU613B</td>
<td>Strategic Management (Practical)</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 domain 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 adaptation 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>
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</tr>
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<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>
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<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>
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<td>√   √   √   √   √   √   √   √   √</td>
</tr>
</tbody>
</table>
Course Objectives
1. Learning way of thinking and expressive ability.
2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
5. Awareness raising on awareness, culture etc. in the growing community.
6. Preparing students for government exams.

Course Outcomes
1. Complete introduction to ‘History of Tamil Literature’, which is an optional subject in competitive examinations such as Indian Citizenship.
2. Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
3. ‘Scientific Tamil’, the field of development of Tamil; Development of multi-pronged research thinking on ‘Internet Tamil’.
4. Having creative self-improvement and creativity development for employment.
5. An attitude of seeking literature in support of social and biological values.
காலநிலைப்பாடு: 1 - 50 பாடல்கள்
கிரிகுடி: பாண்டபனி, விளைமைப்பிடிப்பு - 20

பாடல்கள்
புனிதப்புண்டமுளவு: 5 பாடல்கள்
சுருக்காக்கம்பிடிப்பிக்கும்: 74 - 78

பாடல்கள்
புனிதப்புண்டமுளவு அடங்கிவரை: 5

அடத்து - III: கிரிகுடிகி:
புனிதப்புண்டமுளவு: 1-26 கனவுகள்
கிரிகுடி புண்டம்பிடிப்பு: 2

பாடல்கள்
சுருக்காக்கம்பிடிப்பிக்கும்: 5 பாடல்கள்
புனிதச்சார்ந்தன்: 5 பாடல்கள்
சுருக்காக்கம்பிடிப்பு: 9

அடத்து - IV: கிரிகுடி:
1. புனிதப்புண்டமுளவு - புனிதவகைக்கல்வு
2. புனிதச்சார்ந்தன் - புனிதப்புண்டமுளவு
3. புனிதச்சார்ந்தன் - புனிதப்புண்டமுளவு
4. புனிதச்சார்ந்தன் - புனிதப்புண்டமுளவு
5. புனிதச்சார்ந்தன் - புனிதப்புண்டமுளவு

அடத்து- V: புனிதப்புண்டமுளவு:
1. புனிதப்புண்டமுளவு (காலத்து, கிரிகுடி, கிரிலலா, குகளா)
2. புனிதப்புண்டமுளவு
3. புனிதப்புண்டமுளவு (சுருக்காக்கம், புனிதச்சார்ந்தன்

பாடல்கள்:
கிரிலலா -
குகளா.குகளாக்காக்கமுளவு - புனிதப்புண்டமுளவு.
Course Objectives:

- To train students to acquire proficiency in English.
- To explore different genres of literature and learning grammar.
- To provide aesthetic pleasure through literature.
- To inculcate moral values through literature.
- To develop ethical values.
- To give basic grammar knowledge.

Course Outcomes:

- Develop the knowledge of interpersonal skills.
- Establish and maintain social relationships.
- Genres of literature will give moral values of life.
- Develop communication skills in business environment.
- Communication skills will get developed.
- Develop to have language competence.

UNIT - I : PROSE
1. Morals in the Indian Context - Francis Nicholas Chelliah
2. How Comic Books help us to relive our Childhood - Benoit Peeters
3. Let’s Do What India Needs From Us - Dr. A.P.J. Abdul Kalam

UNIT - II : POEM
1. The Stolen Boat - William Wordsworth
2. Telephone Conversation - Wole Soyinka
3. A River - A.K. Ramanujan

UNIT - III : SHORT STORIES
1. Rapunzel - Brothers Grimm
2. The Ant and The Grasshopper - W. Somerset Maugham
3. The Nightingale and the Rose - Oscar Wilde.

UNIT - IV: Drama
1. The Merchant of Venice - Act 4-Scence 1
2. The Death Trap - Saki

UNIT - V: Grammar and Composition
GRAMMAR : 1. Tenses
2. Articles
3. Auxiliaries (Primary and Modal)
4. Tag Questions

COMPOSITION:
1. Reading to Comprehend
2. Letter Writing
3. Resume Writing
4. General Essay
**Prescribed Text:** Reminisce, Published by the Department of English, Karpagam Academy of Higher Education.

**Suggested Reading:** Hewings Martin, 1999 Advanced English Grammar, Cambridge University Press
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 validate the accuracy of financial statements
6. To learn and apply the accounting procedures for partnership firm.

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. apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. understand the partnership accounts

UNIT- I Accounting Information System:


ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

UNIT- II Accounting Process & Final Accounts

Accounting Process:
From recording of a business transaction to preparation of trial balance including adjustments

Business Income:

i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

ii. Revenue recognition: Recognition of expenses.


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, Consignment, and Joint Venture

Accounting for Hire-Purchase and installment system: Transactions, Journal entries and ledger accounts including Default and Repossession.

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

UNIT- V Accounting for Partnership:
Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission – Retirement

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


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, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To be able to understand the laws needed for doing business in India

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.
6. Apply the laws needed to do business in India

UNIT I The Indian Contract Act, 1872:

UNIT II The Indian Contract Act, 1872:

UNIT III The Partnership Act, 1932:
Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

UNIT IV The Limited Liability Partnership Act, 2008:
Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

UNIT V The Negotiable Instruments Act 1881:
Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque

SUGGESTED READINGS

2. SN Maheshwari & SK Maheshwari (2014), Business Law, New Delhi,National Publishing House
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 improve the communication skill of students

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. Increase the communication skill of students

UNIT I Communication and its barriers

Nature of Communication: Process of Communication, Types of Communication (Verbal and Non-Verbal), Importance of Communication, Different forms of Communication; Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational 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:
Appropriate use of technology, EMAIL, WEB PAGE communication, Voice and wireless communication
Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech.

SUGGESTED READINGS:
Course Objectives
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2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
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பிரித்து: பிரித்துக் குறிப்பு- முதலாம் கற்கையிற்:
2. கலவாணகம் சுருக்கப்பட்டது-6.
பல்லவக்கல்லகம்-7, பல்லவக் கல்விக் கூட்-9, 
கல்விக் காரணிகள்-10, பல்லவக் கல்லங்கள்-11.
குறிப்பிட்டது: 1. விளக்கிக் குறிப்பு-15
2. புத்தாண்டகி-11

அகராத்து: 1. அசைவாசிக்குறிப்புச் செயல்கூறு-18

புத்தாண்டு: 1. பாரம்பரியக் களிகுறிப்பு - 192
2. பதிகநிதிக கால விளக்கம்-279

அங்கத்திட்டு: பல்கலைத் தொகுப்பும் -பல்கலைத் தொகுப்பு
பதிகநிதிகுறிப்பில்:
சித்ரங்கள்: 218-275.
பக்தள அதில்பொருள்: 286-295.

அங்கத்திட்டு: கி.ப்பொன்
தொகுப்பிக்குறிப்பில்:
மதங்கல்லுறைப்பருவம்: (21-29)- (207-234)
கல்விக் குறிப்பில்: "துக்கத்துக்கிறது கல்விக் குறிப்பில்:
செயல்கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
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சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
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சழை காலமானவர் கல்விக் கூறு-6, 7, 9, 10, 11.
அங்கு - IV : கிருட்டிகீரை அரசியல்
1. காட்டுக்குட்டு அரசியல் - மேலதுசோன்
2. காதல் துறந்தோட்டி -அமைப்பு
3. தேர்க்களின் கூறுத்துறந்தோட்டம்
4. காலம் - குருத்து
5. சங்கம் - மேலணைப்பு
6. முற்பாண்டி - மேல் மேலணைப்பு

அங்கு - V : மாநூற்றணப்பிரிவு
பக்கப்பிரிவின் மாநூற்றணப்பிரிவு (கதா, கமலதா, மேலும், 2 தொனை, மேலாக்கை)
பக்கப்பிரிவுப் பாடல்: குருத்துக்குட்டு கூறு - குருத்து.குருத்துக்குட்டு கூறு.குருத்துக்குட்டு கூறு.
Course Objectives:
- To enable the learners to acquire English language skills.
- To familiarize them with English literature.
- To acquire Grammar.
- To help learners imbibe cultural values.
- To acquire skill of making correct sentences.
- To reflect originality on the application of soft skills and express in writing their views.

Course Outcomes:
- Learn to enjoy the ecstasy of literature.
- The select literary pieces will develop the confidence level of the learners.
- To get the social values.
- To know the importance of communication
- Get sound knowledge in English
- Trained to communicate well for business purpose.

UNIT - I : PROSE
1. I Have a Dream - Martin Luther King, Jr.
2. ‘First human’ discovered in Ethiopia - PallabGhosh
3. The First Case- M.K. Gandhi

UNIT - II : POEM
1. L’Allegro - John Milton
2. God Is a Medicine Cabinet - Cynthia Atkins
3. A Prayer for my daughter - W.B. Yeats

UNIT - III : SHORT STORIES
1. The Tell Tale Heart - Edgar Allan Poe
2. Sparrows- K. Ahmad Abbas
3. The Little Match-Seller - Hans Christian Andersen

UNIT - IV: Drama
1. Tempest- Act 2-Scene 2
2. The Referee- W.H. Andrews and Geoffrey Dearmer

UNIT - V
GRAMMAR : 1. Voice
2. Reported Speech
3. Interrogatives (Yes or No, ‘Wh’ questions)
4. Word Class

COMPOSITION:
1. Writing Minutes and Preparing Agenda
2. Note Taking
3. Charts and Pictorial Writing.
4. Report Writing

**Prescribed Text:** Twilight, Published by the Department of English, Karpagam Academy of Higher Education.

**Suggested Reading:** Murphy Raymond, 1998 Essential English Grammar, Cambridge University Press.
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 understand and apply the accounting process of non-banking Industry

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. Enhance the problem-solving skills and analytical skills in the accounting context.
5. Understand the accounting process of banking industry
6. Understand the accounting process of non-banking industry

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:

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021

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
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
6. To be aware of trend analysis

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

UNIT- I: Matrices & Basic Mathematics of Finance
Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

UNIT-II: Differential Calculus
Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT-III: Uni-variate Analysis
Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean:properties and applications; mode and median. Partition values - quartiles, deciles,
and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

UNIT-IV: Bi-variate Analysis
Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman’s rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT V: Time-based Data: Index Numbers and Time-Series Analysis
Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

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

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
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 describe the various laws prevailing in India for protecting natural resources

COURSE OUTCOMES:
Learners should be able to
1. Understand the ecosystem and its impact on human beings.
2. Preserve the non – renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat loses.
4. Prevent pollution in the environment
5. Apply the laws relevant to the environment conservation
6. Understand the laws prevailing in India for protecting the nature

UNIT-I: Environment and Ecosystem

UNIT II: Natural Resources - Renewable and Non-renewable Resources:
Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources: Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. Ill-effects of fireworks.

UNIT III: Biodiversity and Its Conservation:

UNIT IV: Environmental Pollution:
Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid

UNIT V: Social Issues and the Environment:

SUGGESTED READINGS:
Instruction Hours / week: L: 4 T: 0 P: 4   Marks: Internal: 40   External: 60
Total: 100

End Semester Exam: 3 Hours

Course Objectives:
- To develop confidence to respond in English during situations where the use of English is imperative.
- To develop fluency in actual conversation in the English language.
- To develop knowledge about business communication.
- To develop knowledge about business writing.
- To acquire knowledge on communication for different purpose.
- To get knowledge to communicate in day to day affairs.

Course Outcomes:
- Students learnt the basics and purposes of listening skill.
- Students will know the importance of speaking.
- Students developed the speaking skills on telephone, business and also in travel
- Learnt some effective vocabulary learning strategies.
- Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
- Students will have honed the skills of communication which is needed for business purpose.

UNIT I: Listening
Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking
Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading
Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing
Writing defined, Types of Writing, Components of Writing, Writing Contexts, Language and Style with accordance to the contexts

UNIT V: Vocabulary Enrichment
Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

Suggested Reading:
Learning to Learn: Study Skills in English Cambridge, 2015
Advanced Skills; Simon Harenes – CUP. 2015
Business Results, Woodward, OUP. 2015
Function in English. Jonathan Middlemiss et al, OUP
COURSE OBJECTIVES:
To make the students
1. To understand the cost concepts, types of costing methods and book keeping for cost accounting.
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation.
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To learn the inventory control techniques.

COURSE OUTCOMES:
Learners should be able to
1. Understand the cost concepts, types of costing methods and book keeping for cost accounting.
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation.
4. Communicate orally and in written the cost concepts.
5. Gain the lifelong learning of cost concepts and apply in the business environment.
6. Apply the inventory control techniques.

UNIT 1: Introduction
Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

UNIT II: Elements of Cost: Material and Labour

UNIT III: Elements of Cost: Overheads
Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest.
on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

**UNIT IV: Methods of Costing**
UNIT costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**UNIT V: Book Keeping in Cost Accounting**
Integral and non-integral systems; Reconciliation of cost and financial accounts

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

**SUGGESTED READINGS:**
5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
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 demonstrate the purchase management.

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. Impart the students with the importance of purchase management.

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
Activities in General Ledger - What is Subsidiary and Control Accounts - Chart of Accounts and maintenance, Cost Centre, Profit Centre, - Adjustment journals - Cost Allocation etc. - Bank Reconciliation - Fixed Asset Maintenance - Inter Company - Accounting and Reconciliation - Tax Accounting - Transactional Element - Generation of Final Accounts - Various Reports (Statutory Reports, Schedules, Variance Analysis).

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

SUGGESTED READINGS:
TCS BPS study material
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. To learn the audit techniques, corporate governance and CSR practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing,
6. To learn the Corporate Governance and CSR.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. Recall the audit techniques, corporate governance and CSR practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance and CSR practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing
6. Give an insight about the corporate Governance and CSR.

UNIT I INTRODUCTION
Definition-Nature-Scope and Objectives of Independent Financial Audit : Basic Principles Governing an Audit, Concept of Auditor’s Independence - Error and Fraud- Classification of Audit -Standards on Auditing (SA) : Concept and Purpose - Audit procedures and techniques - Audit Evidence : Concept, Need, Procedures to obtain Audit Evidence

UNIT II AUDIT RISK AND INTERNAL CONTROL SYSTEM
Audit Risk : Concept and Types, Relationship with audit materiality - Professional Skepticism.
Internal Control : Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO’s Internal Control Framework - Internal Check : Definition, Objectives and General Principles on Internal Check for selected transactions - Internal Audit : Definition, Objectives, Regulatory Requirement, Use of Internal Auditor’s Work by Statutory Auditor
UNIT III VOUCHING, VERIFICATION AND VALUATION
Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be considered during Vouching of Different items
Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items.

UNIT IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT
Audit of Companies: Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor - Audit Committee - Branch Audit and Joint Audit - Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor’s Responsibility

UNIT V CORPORATEGOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES
Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Clause 49 and Listing Agreement, Green Governance Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR, Global Reporting Initiatives, ISO 26000

SUGGESTED READINGS:
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
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 learn about the Life insurance and Annuity

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 support the mitigation of risk.
6. In depth knowledge about the life insurance and annuity
7. 

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’s of auditing and corporate governance lifelong.
6. To study about the Internal control system

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 learning’s of auditing and corporate governance lifelong.
6. Apply internal control system

UNIT 1: INTRODUCTION
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

UNIT – II Audit Risk and Internal Control System
3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO’s Internal Control Framework for selected industry of your choice.

UNIT III VOUCHING, VERIFICATION AND VALUATION
5. 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  

UNIT IV: AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT  
6. Case Study on Auditors in on Satyam fraud  
7. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.  

UNIT V: CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES  
8. Any Case study on Corporate Governance to be analysed from below list  
9. Any Case study on Corporate Governance to be analysed from below list  
Maxwell Communication (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Limited (all need to be more emphasized); BCCI (UK), Anderson Worldwide (USA), Vivendi (France), Harshad Mehta and Kingfisher Airlines Scam (all to be covered in brief); Common Governance Problems noticed in various corporate failures; Codes and Standards on Corporate Governance: Cadbury, OECD, Oxley Act; Initiatives in India: CII, SEBI, Clause 49 of Listing Agreement, Kumar Mangalam Committee, Naresh Chandra Committee, Narayan Murthy Committee, LODR.  
10. Analyse CSR initiative of any Indian company  

SUGGESTED READINGS:  
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan 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. Visit any insurance office and collect the details of its Organizational Structure,
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:
1. To train students in understanding the concepts of communication.
2. To be familiar with the four basic skills of English.
3. To train students in developing their written communication.
4. To train students in developing their presentation skills.
5. To acquire the skill of making grammatically correct sentences.
6. To reflect originality on the application of soft skill views and express in writing their views.

Course Outcomes:
1. Students have acquired proficiency in communication.
2. Students have become adept in written communication and presentation skills.
3. Practice the skill of writing in English and that of public speaking.
4. Establish and maintain social relationships.
5. Develop communication skills in business environment.
6. Refine communication competency through LSRW skills.

UNIT I: Integrated Skills

UNIT II: Advanced Reading Skills
Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: Advanced Writing Skills
Business Correspondence – Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tender, Memorandum, Inter-Office, Memo, Notices, Agenda, Minutes, Resume Writing, and Report Writing.
UNIT IV: Business Language and Presentation
Importance of Business Language, Vocabulary Words often Confused, Words often Misspelt, Common Errors in English, Oral Presentation – Plan, PowerPoint Presentation and Visual Aids.

UNIT V: Technology and Communication
Language of Newspapers, magazines, Internet, TV and radio – their role to develop listening, reading and discussion skills, E-mail writing – Video Conferencing- Strategic importance of e-communication.

Suggested Reading:
In Business; CUP
Oxford Handbook of Writing: St. Martins Handbook of Writing
Sound Business, Julian Treasure OUP
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 have an in depth knowledge about the measurement and scaling in research

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. Apply the measurement and scaling in research

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:
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 study about media research

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. Gain knowledge about the media research

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 :
Characteristics of FMCG Products, Consumer Goods Industry, Classification Introduction, Consumer Packaged Goods Food and beverage industry classification, Major Players

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
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 have an in depth knowledge about the auditor’s report and ratio 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. Utilize the knowledge of financial statement analysis
6. Acquire knowledge about the auditor’s report and ratio analysis

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 FINANCIAL STATEMENTS - AN INTRODUCTION
The Financial Statements: Balance Sheet (Statement of Financial Position) - Statement of Stockholders’ Equity (Reconciliation of Stockholders’ Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)


Basic Elements of the Balance Sheet: Assets - Liabilities - Stockholders’ Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders’ Equity in Unincorporated Firms

Basic Elements of the Income Statement: Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

UNIT III: FINANCIAL ANALYSIS – 1
Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
Ratio Analysis - Liquidity of Short-Term Assets
Current Assets, Current Liabilities, and the Operating Cycle
Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
Current Assets Compared with Current Liabilities
Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
Income Statement Consideration when Determining Long-Term Debt-Paying Ability - Times Interest Earned
Balance Sheet Consideration when Determining Long-Term Debt-Paying Ability
Debt-Paying Ability
Debt Ratio - Debt/Equity Ratio

UNIT IV: FINANCIAL ANALYSIS – 2
Profitability Measures
For the Investors
Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield Book Value per Share
Basic Elements of the Statement of Cash Flows
Financial Ratios and the Statement of Cash Flows
Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends
UNIT V THE USERS OF FINANCIAL STATEMENTS
Financial Ratios as Perceived by Commercial Loan Departments: Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.
Financial Ratios as Perceived by Corporate Controllers: Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives
Financial Ratios as Perceived by Certified Public Accountants
Financial Ratios as Perceived by Chartered Financial Analysts
Financial Ratios Used in Annual Reports

Note: Distribution of marks - 40% theory and 60% problems

SUGGESTED READINGS:
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 have an understanding about the retail banking and retail wealth management
6. To study the 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. Describe retail banking and retail wealth management.
6. Acquire the understanding of consumer loan mortgages and trade finance

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

Authorisation and Risk reviews: Settlement lifecycle, authorisations, 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


Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation

Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance

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
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, analyses the same using appropriate statistical techniques and apply the learning lifelong.
3. To critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills
6. To design a questionnaire

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 instruments to capture data, analyse the same using appropriate statistical techniques, and apply the learning lifelong.
3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. Communicate in written form and prepare report to support decision making.
5. Work in team and exhibit leadership skills
6. Acquired knowledge to design a questionnaire

1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
2. Analyse a case to understand the theory of deductive and inductive reasoning.
3. Analyse a case for the selection of appropriate research design
4. Analyse a case for the selection of appropriate sampling design
5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection
   Ask students to perform analysis and hypothesis testing for the collected data
7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
8. Ask students to write the bibliography in MLA/CPA format for reference made.

Note :6 – 8 (Team of 2-3 students)
SUGGESTED READINGS:
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 identify the process of new product development

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. Acquire the knowledge about the new process development
1. Identify a market research problem and formulate a market research plan for finding a solution.
2. Select Consumer Packaged Goods Food industry classification and identify the major players
3. Select beverage industry classification and identify the major players
4. Understand the Retail Formats, try to visit the retail stores of the different format and justify the retail format adopted by the outlet.
5. Mind map the stages of new product development
6. In a team of (2-3) conduct a survey to understand consumer behaviour for the purchase of FMCG or beverages. Analyse and prepare a report.
7. Select the best media to advertise a small business of your choice. Justify the selection of media.
8. Analyse the case on e-retailing (Brick and mortar Vs. Click Model)
9. Analyse the real time cases on the technology used in retailing (like RFID, barcoding etc)

**SUGGESTED READINGS:**
TCS BPS study material
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 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.
6. To acquire the knowledge in 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 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. Utilize the knowledge of financial statement analysis for lifelong.
6. Apply ratio analysis to identify financial performance of the firms

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. Ratio Analysis - Liquidity of Short-Term Assets
   - Current Assets, Current Liabilities, and the Operating Cycle
   - Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other
   - Current Assets - Current Liabilities
   - Current Assets Compared with Current Liabilities
   - Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
4. Debt-Paying Ability- Times Interest Earned
5. Debt Ratio - Debt/Equity Ratio
6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin - Operating Asset Turnover
7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - Gross Profit Margin
9. For the Investors :Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,- Book Value per Share

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 laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To have an in depth knowledge about the role of directors

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Acquire understanding about the role of directors

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES
Concept of Capital and Financing of Companies—Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital—Reduction of Capital; Buy–Back of Shares

Prospectus—Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties

Debt Capital—Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures

Securing of Debts: Charges; Creation, Modification and Satisfaction of Charges

Allotment and Certificates—General Principles and Statutory Provisions related to Allotment;

Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

UNIT III: MANAGEMENT:
Classification of directors, women directors, independent director, small shareholder’s director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS
Auditors—Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit

Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board’s Report and Disclosures Contents and Annexure to Board’s Report, Directors’ Responsibility Statement—Preparation and Disclosures, Compliance Certificate—Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

UNIT V: WINDING UP
Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing—Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

SUGGESTED READINGS:
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of capital markets in domestic and global scenario, the securities traded 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, mutual fund and hedge funds and its application.
5. To apply the knowledge of capital market operations, in lifelong practice at BPS sector.
6. To have a knowledge about investment banking

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. Demonstrate investment banking

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
COURSE OBJECTIVES:

To make the students

1. To understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To gain understanding about the ratio analysis.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Apply ratio analysis to understand the financial performance of the firms.

UNIT I: INTRODUCTION

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

UNIT II: FINANCIAL STATEMENT ANALYSIS

Horizontal and Vertical Analysis.
Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios
Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds
Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

UNIT III: STANDARD COSTING

UNIT IV: MARGINAL COSTING AND DECISION MAKING
Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume
Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle
of incidence, margin of safety, Key factor, determination of cost indifference point.
Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits,
Various short term decision making situations – profitable product mix, Acceptance or Rejection
of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process
further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions,
various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES:
Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control,
objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible
Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility
Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer
Pricing

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

SUGGESTED READINGS:
   Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), A
3. Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan
   Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management
   Accounting, M P Printers
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 understand the risk management

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. Gain knowledge about the various risk and risk management

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
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 study about the product classification and product life cycle
5. To study about the pricing strategies and distribution management
6. To study about the promotion management

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. Acquire knowledge about the product classification and product life cycle
5. Describe pricing strategies and distribution management
6. In depth knowledge about the promotion management
7.

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
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
Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling,

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, New Delhi
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 oral and in written form as expected by the BPS industry.
6. To improve the proficiency in English

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 oral and in written form as expected by the BPS industry.
6. Improve the proficiency in English

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
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
3. To have an in depth knowledge about the demand and supply
4. To have an understanding about the production process
5. To study the market competition
6. To learn about the monetary policy

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Apply the micro economic factors that are applied for the lifelong decision related to individual and business.
3. Apply the macroeconomic factors that are applied for the lifelong decision related to individual and business.
4. Describe the demand and supply
5. In depth knowledge about the market competition
6. Describe the monetary policy

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

UNIT III MARKET COMPETITION:

UNIT IV: MACRO ECONOMIC FACTORS:


UNIT V: MONETARY POLICY

Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.


Note: Distribution of marks - 80% theory and 20% problems
SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To apply the Concept of management, Behaviour as individual, group and organization life long.
3. To have an in depth knowledge about the management functions
4. To learn about the organizational behavior
5. To study about the personality theories and factors influencing the personality
6. To acquire knowledge about the leadership theories

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
3. Describe the management functions
4. Understand the organizational behaviour
5. Acquire understanding about the personality theories and factors influencing the personality
6. Gain an understanding about the leadership theories

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION :

UNIT II MANAGEMENT FUNCTIONS :

UNIT III  ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

UNIT IV  LEARNING AND LEADERSHIP THEORIES :
Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance – Theories: Need, Content and Process Theories – Application.
Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power – Causes and consequences of political behavior

UNIT V  GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE
Groups and Teams - Definition, Difference between Groups and teams - Stages of Group Development - Group Cohesiveness - Types of teams
Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict,
Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change – Kurt Lewin Theory of Change

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To Understand the capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.

2. To Analyse the capital market operations, intermediaries role and apply the same in BPS sector.

3. To Critically evaluate the performance of mutual funds and analyse the capital market operations of domestic market in comparison with the global market.

4. To Apply the knowledge of capital market operations, in lifelong practice at BPS sector.

5. To learn about the securities traded in capital market

6. To acquire knowledge about the hedge funds and hedging strategies

COURSE OUTCOMES:

Learners should be able to

1. Understand the capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.

2. Analyse the capital market operations, intermediaries role and apply the same in BPS sector.

3. Critically evaluate the performance of mutual funds and analyse the capital market operations of domestic market in comparison with the global market.

4. Apply the knowledge of capital market operations, in lifelong practice at BPS sector.

5. Gain knowledge about the securities traded in capital market

6. Describe hedge funds and hedging strategies

1. Draw the diagram of Indian financial system and enumerate the role of capital market

2. List out the securities that can be traded in the financial markets (India Vs. Global Financial market)

3. Mind map the trade life cycle of an investor.

4. Take a corporate action and check the reaction of share price from the 30 days of announcement

5. Download NAV of two mutual fund scheme and compare the performance and select the best scheme

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
6. Identify the intermediaries and players in the markets and enumerate their roles
   a. Institutional Investors/Custodians / Clearing Houses / Role of Regulators
7. Download the Red herring Prospectus from SEBI Website and submit the review of
   the content of RHP
8. Private Equity in India and the industry that uses Private Equity – Refer SEBI
9. Familiarise on the mutual fund industry, No.of Asset Management Company in
   India and the volume of asset under management.(Refer AMFI website)
10. Application of Hedge fund and hedging strategies – India Vs. Abroad

SUGGESTED READINGS:
TCS BPS study material
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 study the process of mitigating risk.

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. Gain understanding about the process of mitigating risk.

SUGGESTED READINGS:

TCS study material
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 learn how to prepare a report

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. Gain knowledge about preparing a report

- 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 concept of the micro and macroeconomic concepts and its application in business
2. To analyse the 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 learn how to analyze the Indian budget

COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyse the 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. Acquire understanding about analyzing the Indian budget

1. Select a product and study on the impact of demand and supply on price of the product in the market
2. Analyse the Case Study on Producer’s Behaviour and Supply:
3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
4. Analyse the Case Study on Price Determination
5. Analyse the Case Study on Product Differentiation
6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
7. Analyse the Case study on Business Cycle
8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
9. Analyse and review the Indian budget of last two years
10. Write a review report on the Economic survey report of the current year.

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. To analyse the 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 learn the presentation of book review and leadership

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. Analyse the 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. Acquire knowledge about the presentation of book review and leadership

   a. Prepare a mind mapping for the school of management thoughts in a chart
   b. Analyse a case study to understand the types of Business organization
   c. Analyse a case study to understand the concept of planning
   d. Role play to understand the concept of organizing
   e. Analyse a case study to understand the concept of attitude
   f. Psychometric test to understand the individual personality
   g. Presentation of Book Review / Movie related to Motivation / Leadership
   h. Analyse a Case study to understand the learning style of the individuals
   i. Team building activity Group to understand concept of Teams - Write the learning from the activity.
   j. Role play to understand Conflict – Write the learning from the role play.
   k. Analyse a Case study on Organizational change
List of Movies:
1. Twelve Angry Men
2. Roshoman by Kurosawa
3. Facebook
4. Wallstreet
5. Pursuit of happiness
6. The Godfather Trilogy
7. Citizen Kane
8. It’s a Wonderful Life
9. Office Space
10. The Social Network
11. Back to School
12. Thank You for Smoking
13. The Intern
14. Glengarry Glen Ross
15. The Wolf of Wall Street
16. Enron — The Smartest Guys in the Room
17. Inside Job
18. Barbarians at the Gate
19. The Big Kahuna
20. Jerry Maguire

List of Books:
1. The Hound of the Baskervilles by Arthur Conan Doyle
2. Five Little Pigs by Agatha Christie
3. Fortune At The Bottom Of The Pyramid, Author: C.K. Prahlad
4. The Shadow Lines, Amitav Ghosh
5. Moneyball: The Art of Winning an Unfair Game, Author: Michael Lewis
6. How to Win Friends and Influence People, Author: Dale Carnegie
7. Straight from the Gut, Jack Welch
8. The Seven Habits of Highly Effective People, Stephen R. Covey,
9. Think and Grow Rich, Napoleon Hill
10. The Alchemist, Paulo Coelho
11. Who moved my cheese, Spencer Johnson
12. How to stop worrying and start living, Dale Carnegie
14. The Secret, Rhoda Byrne
15. The power of positive thinking, Norman Vincent Peale
16. The Monk who sold his Ferrari, Robin S. Sharma
17. True North: Discover Your Authentic Leadership, Bill George,
18. Getting to Yes: Negotiating Agreement Without Giving In
   Roger Fisher and William L. Ury
19. Orbiting the Giant Hairball: A Corporate Fool’s Guide to Surviving with Grace
   Gordon MacKenzie
20. Blue Ocean Strategy: How to Create Uncontested Market Space and Make the Competition Irrelevant W. Chan Kim and Renée Mauborgne
21. Zero to One: Notes on Startups, or How to Build the Future Peter Thiel
22. Conscious Capitalism: Liberating the Heroic Spirit of Business John Mackey and Raj Sisodia
23. First, Break All The Rules: What the World’s Greatest Managers Do Differently Marcus Buckingham and Curt Coffman
24. Built to Last, Jim Collins
25. Soul of a New Machine, Tracy Kidder

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. 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.
3. To comprehend on the assessment of the GST.
4. To communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. To acquire knowledge about indirect taxes

COURSE OUTCOMES:

Learners should be able to

2. 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 assessee
3. Comprehend on the assessment of the GST
4. Communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. Understand with the laws pertaining to the Income Tax and its apply it lifelong.
6. Understand the indirect taxes

UNIT I : Income Tax Act


UNIT II : Computation of Income

Computation of Income from Salaries and Income from House Property. Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.
UNIT III : Computation of Income from other Sources

UNIT IV :Indirect Taxes

UNIT V : Assessment and Customs Duty

Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:
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 study the transaction monitoring cycle, inspection and feedback.

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. Gain understanding about the transaction monitoring cycle, inspection and feedback.

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:
Overview of Defects Management - Defect vs Defective - Opportunity - Definition, DPU/DPMO calculations - FPY& COQ - Value Stream Mapping - Standard Operating Procedures

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
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 learn about the finance and marketing assistance available for entrepreneurs
5. To study about the project proposal, preparation of project report and project submission
6. To study about mobilizing resources for start-up

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. Describe the finance and marketing assistance available for entrepreneurs
5. Demonstrate the project proposal, preparation of project and project submission
6. Understand the process for mobilizing resources for start-up

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

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.
5. To study about the simple formulas, complex formulas and functions.
6. To study about the pivot table and VBA.

COURSE OUTCOMES:

Learners should be able to

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.
5. Apply the simple formulas, complex formulas and functions.
6. Apply pivot table and Recording a VBA, variables in VBA, Merge worksheets using VBA functions.

UNIT I GETTING STARTED WITH EXCEL

Opening Excel, Creating and Opening Workbook, Saving and Sharing Workbook, Cell Basics - Understanding Cells, Cell Contents, Find and Replace, Formatting Cells - Font Formatting, Text Alignment, Cell Borders and fill colors, Cell styles, Formatting text and numbers, Modifying Columns, Rows and Cells - Inserting, Deleting, Moving, and Hiding rows and columns - Wrapping text and merging Cells.

Printing Workbooks - Choosing a print area, Fitting and scaling content.

Finalising and Protecting Workbooks.

UNIT II FORMULAS AND FUNCTIONS

Formulas and Functions - Simple Formulas, Complex Formulas, Functions (Statistical, financial, Text, Data and Time).

UNIT III DATA ANALYSIS

Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Sparklines Collating data from several worksheets.

Working with Data - Freezing Panes and view options, Sorting Data, Filtering Data.

Working with charts - Understanding Charts, Chart Layout and style, Other chart options.
UNIT IV ADVANCED FUNCTIONS
AutoSum, IF Function, VLookup Function and Hlookup, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dashboard.

UNIT V PIVOT TABLE AND VBA
Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function
VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

SUGGESTED READINGS:
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 learn about the enterprise resources planning.

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.

UNITI: Understanding MIS and Decision Making Process
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,
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 learn the formulation of vision, mission and objectives
6. To study about the external environment and SWOT Analysis

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. Acquire the knowledge to formulate vision, mission and objectives
6. Gain understanding about the external environment and SWOT analysis

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:
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 learn the application of Basic 7QC Tools for solving problem

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. Acquire the knowledge about the application of Basic 7QC Tools for solving problem

1. Identify the International Quality Standards
2. Procedure for sample inspection
3. Tools used for performing the root Cause Analysis
4. COPQ – Case study to analyse the importance of COPQ
5. Application of the P D C A as Quality tools
6. Application of the Basic 7QC Tools for solving problem
7. Application of the Why Why Analysis for solving problem
8. Application of FMEA (Process Failure Mode Effects Analysis) for solving problem
9. Analyse real time case on Kaizen
10. Analyse real time case on Lean methodology
11. Analyse real time case on Six Sigma methodology

SUGGESTED READINGS

TCS study material
COURSE OBJECTIVES:

To make the students
1. To understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. To Communicate in oral and written form and prepare business plan and the report.
5. To Work in team and exhibit leadership skills
6. To study about the planning and entrepreneurship venture

COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. Communicate in oral and written form and prepare business plan and the report.
5. Work in team and exhibit leadership skills
6. Acquire knowledge about the planning and entrepreneurship venture

1. To Select company and 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. (TEAM PROJECT 2-3 numbers)
2. To study on any one Family business house in India and enumerate on the growth.
3. To study on Generation Entrepreneurship and how they did success planning
4. To study on the social entrepreneurship venture with a successful case study.
5. To study on the various association available for the support of the entrepreneurship in a particular industry
6. To study on various sources of funding including venture capital and procedure to procure support.
7. Visit a bank and understand the procedure and documents for applying for corporate loan
8. Select a business Idea and Draft a Business Plan for a business Idea (TEAM PROJECT 2-3 numbers)
   • Market feasibility
   • Technical feasibility
   • Management feasibility
   • Financial feasibility

9. Procedure for opening a Start ups and the government support to start up initiatives.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyse the data.
3. To critically analyse the data using the what-if, solver and pivot functions.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. To learn about pivot table and VBA

COURSE OUTCOMES:
Learners should be able to
1. Create and format the data in excel sheet
2. Utilize all the inbuilt, functions and formulas and analyse the data.
3. Critically analyse the data using the what-if, solver and pivot functions.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. Apply pivot table and VBA, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
2. Performing statistical functions, Performing financial functions, Performing date and text function
3. Filtering the data, Conditional formatting
4. Collating data from several worksheets
5. Charts, Chart Layout and style, Other chart options
6. IF Function,
7. VLookup Function and Hlook up,
8. What if Analysis – solver,
9. Name Ranges,
10. Charts and filter data using Slicers,
11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function
13. VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

SUGGESTED READINGS:
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 lifelong practice.
6. To learn the use of Google analytics in decision making process

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 lifelong practice.
6. Apply Google analytics in decision making process

1. Visit a company and know the management information system and its application in the company decision making process. (Measure efficiency in terms of Cost and time factor)
2. Understand the application of Artificial intelligence in the decision-making process of a company using a real time case.
3. Use of Google analytics in decision making process by the companies – A real time case
4. Use of the ERP systems in improvising the decision making process of the organization. – A real time case
5. Information Technology influence on organization goal – A Case study analysis
6. Information Technology usage in Accounting and finance control – A case study analysis
7. E-Governance in a state – Select a state which you feel has implemented information technology for effective governance.
8. The Threats in E-banking and Mobile Banking Technologies – A real case study analysis
9. Security threats in Implementing the Information technology in an organization and ways to mitigate same – Refer a real time case
10. Growing Need and role of CIO in an organization especially financial institutions – A Real case study analysis

Note: Refer CIO websites also for the case studies

SUGGESTED READINGS:
3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
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 understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking.
4. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
5. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
6. To Work in teams and exhibit leadership skills.

COURSE OUTCOMES:

Learners should be able to

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Select a company

1. Download the mission and Vision Statement and Evaluate the mission statement to analyse of it captures all the nine elements of the mission statement.
2. Environmental scanning
   i. Industry analysis – Porter’s approach. Porter’s competitive strategies - Dynamics of internal environment (REFER IBEF website)
   ii. SWOT analysis
   iii. Identify the Core competence of the company
3. Understand the scrum framework and its application in the organization
4. Analyse the real time case on mergers and acquisition strategy and its impact on company performance
5. Analyse the real time case on joint venture strategy and its impact on company performance
6. Analyse the application of 7S model and its implication.
7. Analyse a real case to analyse the usage of Design Thinking and Agile Methodology for Innovation
8. Procedure for evaluation the strategy of a company.
9. Identify the indicators that could be used from the economy and company to formulate the strategy

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
- Research Design
• Sampling Design
• Sources of Data Collection
• Tools used for analysis
• Limitation
• Data analysis and interpretation
• Findings and Suggestions
• Conclusion
• Bibliography (APA format)