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

Syllabus
2019 – 2020

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)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
Phone: 0422-2980011-2980015, Fax No: 0422 – 2980022 - 23
Email: info@kahedu.com, Web: www.kahedu.edu.in
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Semester Total

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ECA/NCC/NSS/Sports/General Interest etc

| Semester Total | 24/22 4/4 22 | 200 300 500 | Good |

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

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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 adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance domain applicable to all industry and specific knowledge and skills catering to ITes sector.

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

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

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

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
<table>
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<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
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<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>
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<tr>
<td>Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITeS sector, entrepreneurial ventures.</td>
<td>a</td>
</tr>
<tr>
<td>Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.</td>
<td>a</td>
</tr>
<tr>
<td>Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.</td>
<td>a</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 inscriptive, 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.
• மாணவுக்கு பராமாணியக்காலைப் பயிற்சிகள் மற்றும் களிம்பானாலைகளை வழிபடுத்த வேண்டும்.
• பட்டியல் பெற்றுக்கொள்ளும் குருங்களும், பல்கலை சாட்சி மற்றும் ஆற்றல்களும்.
• அறிவுக்கு பணியாறு பெருக்குகளை ஆய்வுப்பாடுகள்.

பாடத்தியப்பணிகள்
• கிளையூறுக்கள் மற்றும் கிளையூறுகளின் பல்வேறு வகைகளை பிரித்துப்படுத்துவதற்கு, கல்விக்கல் படுத்துவதற்கு, கற்கல்லும் குறிப்பிட்டுகின்றது.
• குரு பணியாறு, குரு பணியாறு பல்வேறு வகைகளின் பற்றி அறியவும், குருக்களுக்கு வழங்கவும், குருக்களுக்கு வழங்கவும்.
• என்றும் குருக்கள் தன்னால் பல்வேறு குரு பாடம் தருவது, பல்வேறு குரு பாடம் தருவது.
• மாணவர்களுக்கு பல்வேறு குருப் பாடம் தருவது, பல்வேறு குருப் பாடம் தருவது.
• மாணவர்களுக்கு பல்வேறு குருப் பாடம் தருவது, பல்வேறு குருப் பாடம் தருவது.

அத்தி - 1: நிகழ்த்துக்கொள்வத் திட்டம்: (20
மணிக்குறுத்தும்)
1. மகாகவபாரதியா – பாதுகாக்கப்பட்டியல்.
2. பாரதிதாசி – புரிந்திரியல்.
3. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
4. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
5. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
6. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
7. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
8. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
9. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.
10. கவமணநாயகபாரதியாசி – பாதுகாக்கப்பட்டியல்.

அணி - II : அறிவியல் (15 பாடல்கள்)
1. கவமணநாயகபாரதியாசியாகக்காவடைத்து – பாதுகாக்கப்பட்டியல்
2. கவமணநாயகபாரதியாசியாகக்காவடைத்து (1-50 பாடல்கள்)
   அந்தந்த பட்டியல் போன்ற பாதுகாக்கப்பட்டியல்
3. இறால் (5 பாடல்கள்)
   கவமணநாயகபாரதியாசியாகக்காவடைத்து, பாதுகாக்கப்பட்டியல்
4. இறால் (5 பாடல்கள்)
   கவமணநாயகபாரதியாசியாகக்காவடைத்து, பாதுகாக்கப்பட்டியல்

அணி - III : கிளைச்சிதியாசி (15 பாடல்கள்)
1. வள்ளுவன் - 2 பாண்டியன் - கிருட்டிக்கலைப்பாடை (பேர் வல்லியலுக்)
   தமிழ்கலைக் கல்லூரியாகப் பெருக்கப்பட்டது (மலையாளுக்)
2. நெஞ்சிகல்வி - 5 பாண்டியன் - குலத்தொலைத்தொலைத், பெருமேளியானைப்ப்பைக்கு
   பெருமையுறுவுக்கு, அணியுறுவுக்கு, பாடுமரைப்பு
3. மூழ்குறிப்பாககாகத் தமிழ் பல்கலைக்கழகம் - கிருட்டிக்கலைப்பாடை (பேர் வல்லியலுக்)
4. மூழ்குறிப்பாககாகத் தமிழ் பல்கலைக்கழகம் - 3 பாண்டியன் - அம்பாலப்பற்பை - கல்லூரியாகாக
   கிளைப்பைல் - வெளியை
5. தமிழ்கலைப்பாடை - 10 பாண்டியன்
   1. கைலாளியானைப்பை, 2. மூலத் குறியீட்டு, 3. தென்மதுக்கு
6. கண்காட்சிகள், 5. கல்லூரியாகாகாக, 6.
   தென்மதுக்கு, 7. வெளியை, 8. தென்மதுக்கு, 9. வெளியை, 10. தென்மதுக்கு.

அந்த - IV: குறியீட்டு:
(10 مانشين)
அல் - V: நோய்ப்பென்கம்

1. பாண்டியமுக்குடிப் பாகையல்களினுளிருள்ள
2. போபிண்ணமுக்குடிபொறிகள்
3. பாண்டியமுக்குடிப்பொறிகள்
4. குருக்குடிப்பொறிகளிலுள்ளபாகையறைகளில்

பாடல்: கார்பால் - தமிழ்

கார்பால் பாகையறைகளிலுள்ள பாகையறைகளில்.
COURSE OBJECTIVE:

1. To give basic knowledge on grammar.
2. To train communication in real life situation.
3. To be familiar with the four basic skills of English.
4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To provide aesthetic pleasure through literature.
6. To develop the moral values of students.

Course Outcome:

1. Retrieve fundaments of English language to construct error free sentences.
2. Develop the knowledge of interpersonal skills.
3. Establish and maintain social relationships.
4. Develop communication skills in business environment.
5. Refine communication competency through LSRW skills.
6. Improving intrapersonal skills through literary works.

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

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

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

UNIT - IV: LSRW Skills
Listening- Listening and its types, Basic Listening Lessons
Speaking - Basics of speaking, Regular English, Business English, Interview English

Reading - Reading and its purposes, Types of Reading, Reading Techniques

Writing - Types of Writing, Components of Writing, Language and Style with accordance to the contexts

UNIT - V: Literature

Prose: Let’s Do What India Needs from Us - Dr. A.P.J. Abdul Kalam

Poem: A Prayer for My Daughter - W.B. Yeats

Short Story: Sparrows - K. Ahmad Abbas

Suggested Reading: Hewings Martin, 2013 Advanced Grammar in Use, Cambridge University Press

Haines Simon, 2015 Advanced Skills, A resource Book of Advanced- Level Skill Activities
COURSE OBJECTIVES:
To make the students

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts
3. To learn and apply the inventory valuation.
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
5. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
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. Apply the Inventory Valuation
4. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
5. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
6. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.

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 Understand the Concept of management, Behaviour as individual, group and organization.
2. To communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. To apply the Concept of management, Behaviour as individual, group and organization lifelong.
4. To learn the organizational behavior and personality
5. To describe the leadership theories
6. To understand the concept of team work, Conflicts and organizational change

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
4. Apply the Organizational behavior and personality
5. Describe the leadership theories
6. Apply the concept of team work, Conflicts and Organizational Change

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION:

Definition of Management –managerial roles and skills – Evolution of Management – Scientific, human relations , system and contingency approaches – Management by
Objectives (MBO) – Management by Exception (MBE) - Types of Business organization - Sole proprietorship, partnership, company-public and private sector enterprises - Special forms of ownership : Franchising - Licensing - Leasing - Corporate Expansion : mergers and acquisitions - Diversification, forward and backward integration - Joint ventures, Strategic alliance

UNIT II MANAGEMENT FUNCTIONS:

UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

UNIT IV LEARNING AND LEADERSHIP THEORIES:

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 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. Improved 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:

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 have an understanding of team work

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. Gained insight about the team work
   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
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

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.

பாடியலும் பாடியலும்

1. காவல் பாட்டியூக்களுந்துகை தமிழ்
2. செவுதலையூக்களுந்துகை
3. அம்பரூக்கள் இருந்து
4. விளையாட்டுகளின் அமைப்புத் தமிழ்

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
• முழுமையான விளக்கம் மற்றும் விளக்கத்திற்கு வழிநுழைவு முறைகளை நோக்குதலை வாங்க முடிகிறது.
• வருடக் கால்வாய்ப்புக்கு அடையாளத்தை, பல்கலைக்கழகத்திற்கு அறிவித்து வந்து வருவதை.
• உரைத்து பெருமளவு ஆராய்ச்சிகள் ஆற்றவியலாட்சு.

படத்திடம் பார்வை

• திட்டகருத்துரும் பல்கலைக்கழகத்திற்கு உரைத்து பெருமளவு ஆராய்ச்சிகளை முடிக்கும் வகையில் நோக்கியாகிறது. விளக்கப்படுகைகளுக்குச் செரியும் செயற்குறிகள், தரிட்டகருத்துருக்கு பல்கலைக்கழகத்திற்கு அறிவித்துவந்து விளக்கச் செயல்களை எடுத்துக்கொண்டு வருவதோடு கையில் கொண்டுவரவையும்.
• கால்வாய், திட்டகருத்துரும் பல்கலைக்கழகத்திற்கு உரைத்து பெருமளவு ஆராய்ச்சிகளுக்கான தொடர்ந்து விளக்கம் முடிக்கும் வகையில் கையில் கொண்டுவரவையும்.
• பல்கலைக்கழகத்திற்கு உரைத்து பெருமளவு ஆராய்ச்சிகளுக்கான தொடர்ந்து விளக்கம் முடிக்கும் வகையில் கையில் கொண்டுவரவையும்.

அம்மை – 1: பாண்டியிலிங்கு டிமான் (10 மணிவழும்)

சாதாரண விளக்கங்கள் - நாரகத்து, வெள்ளத்து, குளிலேறிப்பு,
1. கல்வி - பிப்புப்பாடு

(தினக்காலக் குழுப்புப்பாடு பாடல் 19 பாறைகள்)

(கேரளா வியாச, போன்மோசன், தொழில்நுட்ப, பாரம்பரிகானது, நூற்றணி, தமிழ், பொன்மூல், முதல் முழுமை, வள்ளுமுனை, வாழ்வு ஆண்டு, கரியங்கள், விளைவு வல்லுனர், தாய்க் கல்வியறிவு, மானு, தமிழ், போன்மோசன், கல்வியறிவு முனை, அப்பினாட்டு செயலாளர், பரந்து கருத்துச் செயலாளர்)

2. தொழில் - பரந்து போன்மோசன் பாடல்: 3-ஆம் பக்கம் - பதிவுத் தலைப்பிற்கேற்பாடல் - சூசத்திட்டு குழுப்புப்பாடு விளக்கம் (1-10).

3. பாடல்-11:செயல் குழுப்புப்பாடு:

(22

பதிவுகை)

செயல்திட்டுக்குழுப்புப்பாடு நோக்கம்)

(1) செயல்திட்டுக்குழுப்புப்பாடு

குழுப்பினர்கள்:

1. சிறந்த போன்மோசன் கூடம் - குறிப்பு - 190
2. பாளகை கூடம் - குறிப்பு - 01

குழுப்பினர்கள்:

1. பிட்கின்சு போன்மோசன் - குறிப்பு - குறிப்பு - 3
2. குண்டு பாடல் - மெது - பரந்து - 283

செயல்திட்டு:

1. போன்மோசன் கூடம் - குறிப்பு - 24
2. போன்மோசன் கூடம் - மெது - குறிப்பு - 01

போன்மோசன் விளக்கம்:

1. போன்மோசன் விளக்கம் - 65
2. கலாச்சுருக்கங்கள்- 66


தொடருநர்- 119.

அல்லாஹ் முதலில்- 14-38, 48-53.

அருள்மிகு முதலில்- 84-90

கைவாலை- 148-153.

பதிகார: 'காப்பாயல்'- (12-170).

(12)

(138-170).
முக்தசரங்கள்: அல்லாஹ்வுல்லாஹுல் - சுகாதாராலிப் (82-93).

முக்தசரங்கள்: சுகாதாராலிப் - பாலமண்டலம், (218-234)

முக்தசரங்கள்: பாலமண்டலம் - சுகாதாராலிப் (9)

அமையிலின்கல்: புறாதிக்கால் - 'சுகாதாராலிப்' -
மதுரை (66-72).

அமையிலின்கல்: ‘சுகாதாராலிப்' - 'வள்ளிதலைவிய' (1-17),
‘தஞ்சாதனைப்புங்கள்' - 'சுகாதாராலிப்' (32-57).

பாலமண்டலவிளைக்கால்: ‘பாலமண்டலத்' - 'சுகாதாராலிப்' (73-98).

சிங்கப்பூர் அழக்கரைநிறைந்து:
'புறாதிக்கால்' - 'அர்பகுருத்திகள்' (129-163).

அண்ட-IV: கிருதங்கத்
(10 மலரியூர்)

1. மகாமசான - புத்தகப்பில்கள்
2. அப்பதிக்கால் - பாலசின்னங்கள்
3. அப்பதிக்கால் - அர்பகுருத்திகள்
4. அப்பதிக்கால் - தாக்குத்தொண்டவை

அண்ட-V: புறாதிக்கால்
(6 மலரியூர்)

புறாதிக்காலம் பில்கள் (கதாகங்க, குன்றங்க, குவல்கள்
குள்நிலைப் பார்வை, குரைகள்

புறாதிக்காலம்
பாலமண்டலத் - குறிப்பிடத்து
சுகாதாராலிப் பாலமண்டலம் குறிப்பிட்டத்து.
COURSE OBJECTIVE:
1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students to speak and write error free English.
3. To make the students understand different kinds of communication.
4. To develop knowledge on the business environment communication.
5. To help the students develop their listening, speaking, reading and writing skills.
6. Introducing literary works to the students to enhance their analytical and aesthetic skills.

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

UNIT – I – Grammar
Voice, Idioms and Phrases, Clauses and Reported Speech

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

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

UNIT – IV – LSRW Skills
Listening Skills- Listening Talks and Presentations
Speaking Skills- Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations

Reading Skills- Language of Newspapers, Magazines and Internet

Writing Skills- Writing Paragraphs and Essays- Content Writing

UNIT –V – Literature

Prose- Morals in the Indian Context by Francis Nicholas Chelliah

Poetry- Telephone Conversation by Wole Soyinka

Short Stories- The Last Leaf by O’ Henry

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press

Sound Business, Julian Treasure 2012OUP
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 study about the GAAP in different countries

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. Acquire knowledge about the GAAP in different countries
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

UNIT V Accounting Standard, Controls and Compliance Operating model of Business Process services
Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS) COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification, etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX - Compliance / SSAE 16 /ISAE 3402 - SOD, Access, Incident Management, BCP etc.,
How the various transaction flows are happening - BPO Terminologies - Importance of Process Documents Service Level Measurements Contractual elements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges
Note: Distribution of marks – 100 Percent Theory

SUGGESTED READINGS:
TCS BPS study material
COURSE OBJECTIVES:

To make the students

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To have an in depth knowledge about the sampling estimation

COURSE OUTCOMES:

Learners should be able to

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

UNIT I Introduction to Data Science:

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

### UNIT II Probability and Sampling Estimation

Basic probability concepts, Conditional probability, Bayes Theorem, Probability distributions, Continuous and discrete distributions, Binomial Distribution, Uniform Distribution, Exponential Distribution, Normal distribution, Central Limit Theorem, Sequential decision making, Decision tree

Sampling and estimation: Estimation problems, Point and interval estimates, Confidence Intervals

### Unit II Linear Algebra

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

### UNIT IV Hypothesis Testing:

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

### UNIT V Regression

Problem definition, Data pre-processing; model building; Diagnostics and Validation
Simple linear regression: Coefficient of determination, Significance tests for predictor variables, Residual analysis, Confidence and Prediction intervals

### SUGGESTED READINGS:


COURSE OBJECTIVES:

To make the students

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To have an understanding about the environmental problems
5. To apply the system concepts and methodologies to analyze and understand interactions between social and environmental processes
6. To understand their roles and identities as citizen, consumers and environmental actors in a complex, interconnected world.
7. To demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and / or practitioners.

COURSE OUTCOMES:

Learners should be able to

1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
7. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and/or practitioners.

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

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

UNIT III - BIODIVERSITY AND ITS CONSERVATION

UNIT IV - ENVIRONMENTAL POLLUTION
UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT


SUGGESTED READINGS:


Case studies, Role play and activities as in the TCS Material

**SUGGESTED READINGS:**

TCS BPS study material
COURSE OBJECTIVES

To make the students

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
4. To be aware of the MS-Power point and its usage.
5. To understand the usage of MS-Access and its applications
6. To acquire knowledge about creating the report for product databases

COURSE OUTCOMES:

Learners should be able to

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

MS WORD

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

**MS EXCEL**

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

**MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the Headline News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

**MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for the PRODUCT database.

**SUGGESTED READINGS:**


2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi


COURSE OBJECTIVES:

To make the students

1. To understand the types of BPSs and the need for outsourcing Horizontal Services.

2. To learn the Supply Chain Phases and Technology Intervention in Sourcing and Procurement.

3. To know After Market Services Requirement and Sales Order Management.

4. To understand the Requirement and Purpose of Master Data Management.

5. To be familiar with the Logistics Fleet, and Warehouse

6. To acquire knowledge about the inventory management

COURSE OUTCOMES

Learners should be able to


3. Familiar with the Supply Chain Phases and Technology Intervention

4. Obtain the knowledge on Requirement and Master Data Management

5. Enrich with the Logistics Fleet, Warehouse and Inventory Management

6. Acquire knowledge about the inventory management
UNIT I BASIC CONCEPTS


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

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

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


UNIT III AFTER MARKET SERVICES AND SALES ORDER MANAGEMENT


UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT

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


UNIT V INVENTORY MANAGEMENT AND CASE STUDIES

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

Case studies with viva, presentations.

SUGGESTED READINGS

TCS Material
COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES

Learners should be able to

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

UNIT I BASIC CONCEPTS

UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY
Salary – Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Deduction to be made from salary, Tax Deducted at Source on Salary Income.

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION
Business Income - Profits and Gains of Business or Profession - Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual - Expenses Expressly Allowed - Expenses Expressly Disallowed.

UNIT IV COMPUTATION OF INCOME FROM CAPITAL GAIN AND COMPUTATION OF INCOME FROM OTHER SOURCES:
Capital Gain - Meaning - Definition of Capital assets - Types - Computation of Capital gain - Income From Other Sources - Various income taxable under this head and Computation of Income from other sources.

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY
Computation of Total Income - Set off and Carry forward of losses - Aggregation of agriculture income with non-agricultural income - Rates of tax for individuals - Income of other persons to be included in Income of Individual.
Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS


E-RESOURCES:

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

To make the students

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

COURSE OUTCOMES

Learners should be able to

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

Unit I

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

Unit II


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

Unit III


Unit IV


Unit V

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

Suggested Readings
Text Book


Reference Books:


E- RESOURCES :

1. NPTEL : https://youtu.be/_z4-7xr6ur8
2. NPTEL : https://youtu.be/X3c4XOmP7AE
3. NPTEL : https://youtu.be/Ri1BQIACVpM
4. NPTEL : https://youtu.be/dtnbWUXOwgI
5. NPTEL : https://youtu.be/z1ORVhB9A38
COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the Concept of auditing,
2. Recall the audit techniques and practices.
3. Apply lifelong the key learning of best auditing process.
4. Communicate orally and in written form the auditing concept and techniques in business.
5. Familiar with the standards and laws pertaining to the auditing.
6. Learn the preparation of audit report

UNIT I

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

UNIT II

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

UNIT III


UNIT IV

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

UNIT V

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

**SUGGESTED READINGS**

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 acquire knowledge 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
   supports the mitigation of risk.
6. Acquire knowledge about the Life Insurance and Annuity
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:

Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset Classes
- Life stages of an Investor - Defined Benefit & Defined Contribution - Individual
Retirement Arrangement in USA - Third Party Administrator for Retirement Services in
USA - Life cycle of Participants in a plan (enrollment, contribution, etc.) - Categories of

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 learnings of auditing and corporate governance lifelong.
6. To analyze the the provisions amended to the appoint of auditor and audit in Companies Act.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Analyze the provisions amended to the appoint of auditor and audit in Companies Act.
1. Analyse the importance of Standards on Auditing (SA) : SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610

2. Analyse the importance of Audit Evidence : SA 500 - 509

3. Analyse the COSO’s Internal Control Framework for selected industry of your choice.

4. How to Vouch/Verify/Value
   a. Goods sent out on Sale or Return Basis
   b. Borrowing from Banks.
   c. Goods sent on consignment
   d. Foreign travel expenses
   e. Receipt of capital subsidy
   f. Provision for income tax
   g. Payment of taxes
   h. Advertisement Expenses
   i. Sale of Scrap

5. Case Study on Auditors in on Satyam fraud

6. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

SUGGESTED READINGS:

3. Dr. T R Sharma, Dr. 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. Prepare the Organizational Structure of an Insurance office,
4. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)
5. Understand the implication of bancassurance in supporting insurance industry.
6. Understand the implication of micro insurance, group insurance and crop insurance and its impact on the economy.
7. Premium calculation procedure
8. Analyse the real time Cases on procedure to avail Motor Insurance Marine insurance, Property insurance and fire insurance.
9. Procedure for the Insurance Claims (Life and General Insurance separately)
10. Understand Healthcare regulations & Standards ; HIPAA

SUGGESTED READINGS:
1. Dr. C.L. Tyagi (2016), Insurance Law and Practice, 2nd edition, Atlantic,
# INDIRECT TAXATION

**Semester – VI**

<table>
<thead>
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<th>Instruction Hours / week</th>
<th>Marks: Internal:</th>
<th>External:</th>
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<td>60</td>
<td>100</td>
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## COURSE OBJECTIVES:

**To make the students**

1. To understand the concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxation concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To learn the concept of time, value and place taxable supply

## COURSE OUTCOMES:

**Learners should be able to**

1. Comprehend on the concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxation concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Understand the concept of time, value and place taxable supply
UNIT I CONCEPT OF INDIRECT TAXES

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

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’

Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:

Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT IV PROCEDURAL COMPLIANCE UNDER GST

Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit. Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

UNIT V OVERVIEW OF CUSTOMS ACT:

Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

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

SUGGESTED READINGS:


**E-LEARNING RESOURCES :**

1. NPTEL : https://youtu.be/CQYArx6D10A
2. NPTEL : https://youtu.be/5RD-LC-QV2g
3. NPTEL : https://youtu.be/JTe7V7xItFs
4. NPTEL : https://youtu.be/S-e-2RYt14c
5. NPTEL : https://youtu.be/CpC9E0oc2Cc
COURSE OBJECTIVES:

To make the students

1. To Understand the 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 acquire knowledge about the difference between campus and corporate

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. Acquire knowledge about the difference between campus and corporate

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.


SUGGESTED READINGS:

Text Book
TCS study material

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/bl9YSiH4ujQ
2. NPTEL : https://youtu.be/JIKU_WT0Bls
3. NPTEL : https://youtu.be/QSLIttMmaLk
4. NPTEL : https://youtu.be/R6wZsNLOORI
5. NPTEL : https://youtu.be/45uNWlMaZR8
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 its application in BPS industry.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To have an understanding about the 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. Acquire 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 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 understanding about the 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 for lifelong practices
6. Acquire knowledge about the 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 Understanding Financial Statements Structure of Financial Statements:


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


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 study about the basics of Cards
6. To have a deep understanding about the bank procedures in international trade

**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. Acquire knowledge about the basics of cards
6. Gain understanding about the bank procedures in International Trade

**UNIT 1: 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 Lead Generation:
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


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 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 understand the financial position of the firms

**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. Understand the financial position 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. Comparative Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
4. Trent Analysis
5. Ratio Analysis - Liquidity of Short-Term Solvency Ratio
6. Long Term Solvency Ratio
7. Profitability Ratios
8. Turnover Ratios (Activity Ratios) and Capital Structure Ratios

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

Select a bank

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

**SUGGESTED READINGS:**

TCS BPS study material
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of services marketing, and 6Ps of Services Marketing
2. To communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. To apply the Services marketing concepts and skills lifelong.
4. To demonstrate the importance of service delivery
5. To understand the service strategies for health and education
6. To understand the service strategies for hospitality, tourism, Transportation, Information Technology

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of Services marketing, and 6Ps of Services Marketing
2. Communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. Apply the Services marketing concepts and skills lifelong.
4. Acquire knowledge about the importance of service delivery
5. understand the service strategies for health and education
6. Understand the service strategy for hospitality, tourism, Transportation, Information Technology


UNIT — II Purchase Process for Services — Consumption Value — Purchase Model — Service Marketing Opportunities — Expanding Marketing Mix — Service Market
Segmentation — Targeting & Positioning - Marketing of Services & Service -Product, Pricing, Place, Promotion, People, Physical Evidence.


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

REFERENCE:


5. Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.


E- LEARNING RESOURCES:

1. NPTEL : https://youtu.be/AT7bhxhFM2I
2. NPTEL : https://youtu.be/-osbn2yDjhE
3. NPTEL : https://youtu.be/AT7bhxhFM2I
4. NPTEL : https://youtu.be/BFqphoOtRJQ
5. NPTEL : https://youtu.be/C6fJJJe1Oeg
19BPU501B

BUSINESS PROCESS SERVICES IN CAPITAL MARKET

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

Marks: Internal 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To understand the concept of capital markets in domestic and global scenario, the securities traded, investment management, private equity, mutual fund and hedge funds and its application.
2. To calculate the NAV and analyse the performance of mutual fund scheme.
3. To apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.
4. To communicate orally and in written form the understanding of capital markets in domestic and global scenario, the securities traded, investment management, private equity, 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 an understanding of market risk management.

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. Acquire knowledge about the market risk management


**UNIT II Investment Banking:** Basics of Investment Banking - Trade Life Cycle - Clearing and Settlement - Securities Lending - Prime Brokerage - Collateral Management - Corporate Actions - Mandatory & Voluntary - Corporate Actions: How they affect securities.

**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 know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To gain knowledge about partnership Act 1932

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. Gain knowledge about the partnership Act 1932


SUGGESTED READINGS:
2. SN Maheshwari & SK Maheshwari (2014), Business Law, New Delhi,National Publishing House
6. KapoorN.D.(2014), Elements of Mercantile Law, New Delhi,S.Chand& Co,
E-Resources

1. NPTEL: https://www.youtube.com/watch?v=jnNHtCODRFw
2. NPTEL: https://www.youtube.com/watch?v=7MRQbWMoSSM
3. NPTEL: https://www.youtube.com/watch?v=NT7KLzhFLxA
4. NPTEL: https://www.youtube.com/watch?v=FuHzWoMzE6w
5. NPTEL: https://www.youtube.com/watch?v=FmqYLM-c2s4
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 have an understanding of the Customer expectation in outsourcing

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. Acquire knowledge about the understanding of the customer expectation in outsourcing


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 have an understanding of market segmentation
5. To learn about the product management
6. To describe pricing and distribution 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 market segmentation
5. Gain insight about the product management
6. Describe pricing and distribution 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:
2. V. S. Ramaswamy, S. Namakumari (2018), Marketing Management: Indian Context
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 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 learn the concept of 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. Learn the concept of 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


Data Sources – Primary and Secondary Data.


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

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison. Preparing questionnaire – Quality of a good questionnaire.

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

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

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


E-Resources

1. NPTEL: https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N

2. NPTEL: https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5

3. NPTEL: https://www.youtube.com/watch?v=Yzfl3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6

4. NPTEL: https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL900CgTXCr1hL8HR2dY

5. NPTEL: https://www.youtube.com/watch?v=ze5bS-NERk&list=PL6G1C6j0WUTXqXL900CgTXCr1hL8HR2dY&index=2
COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To demonstrate the demand and supply function
5. To describe production, cost and revenue function
6. To acquire knowledge about the Market Competition

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Describe the demand and supply function
5. Gain insight about the production, cost and revenue function
6. Acquire knowledge about the market competition

UNIT I         BUSINESS ECONOMICS; DEMAND AND SUPPLY: Introduction - Meaning, nature and scope of Business Economics, Significance in decision making.
Consumer’s Behaviour and Demand: Meaning of Consumer’s Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand –


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 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 acquire knowledge about the Strategic Management Information System.

COURSE OUTCOMES:

Learners should be able to

1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To acquire knowledge about the Strategic Management Information System.
UNIT I: Understanding MIS and Decision Making Process Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS


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

MIS Organization Structure: Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories.


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


UNIT V Strategic Management Information System, Security and Ethical Issues Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations’ goals, The five levels, Governance Modes in the use of IT


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

E - RESOURCES :

1. NPTEL : https://youtu.be/5JMkdGQCm4k
2. NPTEL : https://youtu.be/JWZ6VAzZ9K0
3. NPTEL : https://youtu.be/HKraerQvlKg
4. NPTEL : https://youtu.be/C-Ezqe5qik
5. NPTEL : https://youtu.be/nJgJoNScOEc
COURSE OBJECTIVES:
To make the students

1. To understand the concept of the marketing, 4-s of marketing and its application in real business situation,
2. To analyse the business case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To have an understanding about the brand and brand strategy of the firms

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 the brands and brand strategy of the firms

- 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
  ○ Product life cycle for the products
  ○ Brand and Branding Strategy of the company
  ○ Pricing for the products
  ○ Distribution Management
  ○ Promotion mix used by the company.
• Analyse the case study on any two of the
  ○ Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:

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

To make the students

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To have an understanding about the parametric and non-parametric test

COURSE OUTCOMES

Learners should be able to

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Acquire knowledge about the parametric and non-parametric test

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

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


UNIT V Multivariate analysis Factor Analysis, Cluster Analysis and Discriminate analysis.

Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS


E-Resources

1. NPTEL: https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbwMKi04R6Oe1G3De8G
2. NPTEL: https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbwMKi04R6Oe1G3De8G&index=2
3. NPTEL: https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbwMKi04R6Oe1G3De8G&index=5
4. NPTEL: https://www.youtube.com/watch?v=GuUJtJKBems
5. NPTEL: https://www.youtube.com/watch?v=n3y3xLNoPkJ
COURSE OBJECTIVES

To make the students

1. To make students understand the basic concept of human resource management.
2. To enable the students to understand the process of acquisition of Human Resource.
3. To make them understand the importance and process of training and development.
4. To acquaint the students with knowledge of performance of appraisal.
5. To make the students understand the importance of employee welfare and grievance handling.
6. To have an in depth knowledge about the Industrial disputes and maintenance

COURSE OUTCOMES

Learners should be able to

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

Unit I Introduction: Human Resource Management - Concept and Functions - Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs

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


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

**Suggested Readings**

E- RESOURCES :

1. NPTEL : https://youtu.be/Fa8E3tCDIpo
2. NPTEL : https://youtu.be/o2SiQ2EBrs8
3. NPTEL : https://youtu.be/o2SiQ2EBrs8
4. NPTEL : https://youtu.be/bu_yh3h0n3U
5. NPTEL : https://youtu.be/FiPPfxWgefA
COURSE OBJECTIVES:
To make the students

1. To Understand the quality standards and quality assurance.
2. To comprehend and utilize the tools and techniques to reduce the defect.
3. To gain knowledge of problem-solving techniques and apply the same in BPS sector.
4. To understand the Lean and six sigma concept and its application in managing the business processes.
5. To communicate orally and in written form the understanding of managing the business process using various techniques.
6. To learn about the transaction monitoring process

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. Learn about the transaction monitoring process

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


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 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 knowledge about the company 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. Apply the knowledge about the company 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

Books of Accounts: Financial Statements. 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

E-RESOURCES

https://www.youtube.com/watch?v=UOVhFJoFgA4
https://www.youtube.com/watch?v=hADwhzhigrQ
https://www.youtube.com/watch?v=rTJzik3UlGc
COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES

Learners should be able to

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management
6. Learn about the capital structure theories


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


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


**Suggested Readings:**

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 types of business entities.

5. To acquire knowledge about the sources of business ideas and feasibility studies.

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

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

UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

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

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

SUGGESTED READINGS:

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 learn about data analysis
6. To acquire knowledge about the advanced functions in MS EXCEL and PIVOT TABLE

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. Acquire knowledge about data analysis
6. Gain insight about the advanced function in MS EXCEL and PIVOT TABLE

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 dash board.

**UNIT V PIVOT TABLE** Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function

**SUGGESTED READINGS:**


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,
3. To learn about the entities of business, creating ideas, mobilizing funds and support from government.
4. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
5. To learn about the sources of business ideas and feasibility studies
6. To acquire knowledge about IPR, Patent and Copyright

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,
4. Acquire knowledge about the entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
5. Learn about the sources of business ideas and feasibility studies
6. Gain insight about the IPR, Patent and Copyright
UNIT I

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

UNIT II

Analyse the case studies on

- Family business
- Succession Planning / Conflict in family business

UNIT III

Analyse the case studies on

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

UNIT IV Sources of Business Ideas and Feasibility Studies

Drafting of a Business Plan for a business Idea

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

UNIT V Mobilizing Resources for Start-Up

Analyse the case studies on

- Start ups
IPR/Patent/Copyrights
SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students

1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyze the data.
3. To critically analyze 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 the PIVOT Table

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 analyses the data.
3. Critically analyze 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. Understand the application of PIVOT Table

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 Hlookup,
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

SUGGESTED READINGS:


COURSE OBJECTIVES:

To make the students

1. To identify an issue to be analyzed 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 analyses 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 utilize 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)