

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

**Syllabus**  
**2021 – 2022**



**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

(Deemed to be University)  
(Established Under Section 3 of UGC Act, 2056)  
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,  
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**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**  
**UG PROGRAM (CBCS) – B.COM(BPS)**  
**(2021–2022 Batch and onwards)**

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			P A G E  N o
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
21LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	30
21ENU101	Communicative English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	34
21BPU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	36
21BPU102	Business Organization and Management	CC	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	38
21AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	40
Semester Total					26	4	0	26	200	300	500	
SEMESTER – II												
21LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	42
21ENU201	Communicative English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	45
21BPU201	Business Process Services in Finance and Accounting	CC	I, II, III	a, b,c, d,e, h	6	2	0	6	40	60	100	47
21BPU202	Business Analytics	CC	I, II, III	a, c, d,e, h	5	2	0	5	40	60	100	49
21AEC201	Environmental Studies	AEC	I, III, IV	a,c,d, e,h, i	3	0	0	3	40	60	100	51
21BPU211	Computer Applications for Business (Practical)	CC (P)	I, II, III	a, b, c, d,e,h	0	0	2	1	40	60	100	54
Semester Total					24	4	2	25	240	360	600	
SEMESTER – III												
21BPU301	Income Tax Law and Practice	CC	I, II, III	a, e	6	2	0	6	40	60	100	56
21BPU302	Supply Chain Management	CC	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	58

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			P A G E  N o
			PEOs	POs	L	T	P		CIA	ESE	Total	
21BPU303	Cost and Management Accounting	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	60
21BPU304A	Principles of Auditing	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	62
21BPU304B	Business Process Services in Insurance	SEC	I, II, III	a, b, c, d,e, h	4	0	0	3	40	60	100	64
21BPU311A	Principles of Auditing (Practical)	SEC (P)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	66
21BPU311B	Business Process Services in Insurance (Practical)	SEC (P)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100	68
Semester Total					22	6	2	22	200	300	500	
SEMESTER – IV												
21BPU401	Business Law	CC	I, II, III	a, e	6	2	0	6	40	60	100	70
21BPU402	Campus to Corporate Transition	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	72
21BPU403	Retail CPG and Market Research	CC	I, II, III	a, b, c, d,e, h	6	2	0	6	40	60	100	74
21BPU404A	Financial Analysis and Reporting	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	4	40	60	100	76
21BPU404B	Business Process Services in Banking	SEC	I, II, III	a, b, c, d,e,h	4	0	0	4	40	60	100	78
21BPU411A	Financial Analysis and Reporting (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h, i	0	0	2	1	40	60	100	80
21BPU411B	Business Process Services in Banking (Practical)	SEC (P)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100	82
Semester Total					22	6	2	23	200	300	500	
SEMESTER – V												
21BPU501A	Services Marketing	DSE	I, II, III, IV	a, c, d,e,h,i	6	2	0	6	40	60	100	84

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			P A G E  N o
			PEOs	POs	L	T	P		CIA	ESE	Total	
21BPU501B	<i>Business Process Services in Capital Market</i>	DSE	I, II, III	a, b, c, d,e,h	6	2	0	6	40	60	100	86
21BPU502A	Corporate Accounting	DSE	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	88
21BPU502B	<i>Managing Business Processes - I</i>	DSE	I, II, III	a, b, c, d,e,h	6	2	0	6	40	60	100	90
21BPU503A	Marketing Management	SEC	I, II, III	a, e,h	4	0	0	3	40	60	100	92
21BPU503B	<i>Research Methodology</i>	SEC	I, II, III	a, b, c, d,e,f, g,h	4	0	0	3	40	60	100	94
21BPU504A	<i>Business Economics</i>	GE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	96
21BPU504B	Management Information System	GE	I, II, III, IV	a,c,d, e,h,i	6	2	0	6	40	60	100	98
21BPU511A	Marketing Management (Practical)	SEC (P)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100	100
21BPU511B	<i>SPSS (Practical)</i>	SEC (P)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100	101
Semester Total					22	6	2	22	200	300	500	
SEMESTER – VI												
21BPU601A	Human Resource Management	DSE	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	103
21BPU601B	<i>Managing Business Processes – II</i>	DSE	I, II, III, IV	a, b, c, d,e,h,i	6	2	0	6	40	60	100	105
21BPU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	107
21BPU602B	Financial Management	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	109
21BPU603A	Indirect Taxation	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	111
21BPU603B	Strategic Management	GE	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100	113
21BPU611A	Entrepreneurship (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	115

Course code	Name of the course	Category	Objectives and Outcomes		Instruction Hours / Week			Credit(s)	Maximum Marks			P A G E  N o
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
21BPU611B	Financial Management (Practical)	SEC (P)	I, II, III	a, c, d,e,f, g,h	0	0	2	1	40	60	100	117
21BPU691	Project	CC	I, II, III, IV	a, c, d,e,h,i	8	0	0	6	40	60	100	119
	ECA/NCC/NSS/Sports/General Interest etc										Good	
	Semester Total				24	4	2	22	200	300	500	
	Programme total				140	30	10	140	1240	1860	3100	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	21LAU101	Language - I
I	21ENU101	Communicative English – I
I	21AEC101	Intellectual Property Rights
II	21LAU201	Language – II
II	21ENU201	Communicative English – II
II	21AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	21BPU101	Financial Accounting
I	21BPU102	Business Organization and Management
II	21BPU201	<i>Business Process Services in Finance and Accounting</i>
II	21BPU202	Business Analytics
III	21BPU301	Income Tax Law and Practice
III	21BPU302	Supply Chain Management
III	21BPU303	<i>Cost and Management Accounting</i>
IV	21BPU401	Business Law
	21BPU402	<i>Campus to Corporate Transition</i>
	21BPU403	<i>Retail CPG and Market Research</i>
VI	21BPU691	<i>Project</i>

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
II	21BPU211	Computer Applications for Business (Practical)
III	21BPU304A	Principles of Auditing
	21BPU311A	Principles of Auditing (Practical)
III	21BPU304B	<i>Business Process Services in Insurance</i>
	21BPU311B	<i>Business Process Services in Insurance (Practical)</i>
IV	21BPU404A	Financial Analysis and Reporting
	21BPU404B	<i>Business Process Services in Banking</i>
	21BPU411A	Financial Analysis and Reporting (Practical)
	21BPU411B	<i>Business Process Services in Banking (Practical)</i>
V	21BPU503A	Marketing Management
	21BPU511A	Marketing Management (Practical)
V	21BPU503B	<i>Research Methodology</i>
	21BPU511B	<i>SPSS (Practical)</i>
VI	21BPU602A	Entrepreneurship
	21BPU611A	Entrepreneurship (Practical)
	21BPU602B	Financial Management
	21BPU611B	Financial Management(Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	21BPU501A	Services Marketing
	21BPU501B	<i>Business Process Services in Capital Market</i>
	21BPU502A	Corporate Accounting
	21BPU502B	<i>Managing Business Processes - I</i>
VI	21BPU601A	Human Resource Management
	21BPU601B	<i>Managing Business Processes – II</i>

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	21BPU504A	<i>Business Economics</i>
	21BPU504B	Management Information system
VI	21BPU603A	<i>Indirect Taxation</i>
	21BPU603B	Strategic Management

### **PROGRAM OUTCOMES (PO)**

- a. Graduates will have a solid foundation in bookkeeping, accounting, business process services and professional fundamentals required to perform in business scenarios.
- b. Graduates will apply the knowledge of ITes domains skills in accounting, taxation, business process domain and business management for enabling effective decision making.
- c. Graduates will obtain the ability to analyze and solve complex business problems using in-depth domain knowledge by using quantitative; qualitative tools and techniques.
- d. Graduates will exhibit critical thinking skills to understand real-time issues in the business process services domain and advocate solutions.
- e. Graduates will acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.
- f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

### **PROGRAM SPECIFIC OUTCOMES (PSO)**

- h. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance domain applicable to all industry and specific knowledge and skills catering to ITes sector.
- i. Graduates will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision making process pertaining to all industry and specific knowledge and skills catering to ITes sector.

### **PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

- I. Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.
- II. Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITes sector, entrepreneurial ventures.
- III. Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.	√		√	√				√	
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.	√	√	√	√	√	√	√		√
Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.	√	√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√

**பாடத்திட்டப் பொது நோக்கம்**

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும் மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

**பாடத்திட்டப் பயன் விளைவு**

- இந்திய குடியரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், லக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்கு உறுதுணையாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை.
- மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

**தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்****பகுதி-I தமிழ்****இளநிலைப் பட்டவகுப்புகள்**

பருவம்	தாள்	கற்பிக்கும் நேரம்/வாரம்	தேர்வு மணிகள்	மதிப்பெண்	மொத்தம்	மதிப்பீடு
				அக மதிப்பீடு / எழுத்துத்தேர்வு		
முதல்	I	6 மணி	3	40 / 60	100	6

**அலகு – I : தமிழ் இலக்கியவரலாறு – I****(10மணிநேரம்)**

முச்சங்க வரலாறு - சங்க இலக்கியத்தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அற இலக்கியங்கள் - தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறு காப்பியங்களும் - சிலம்பும் மேகலையும்.

**அலகு – II : சங்க இலக்கியம்****(18 மணிநேரம்)****அ). எட்டுத்தொகை****நற்றிணை :**

1. நோ, இனி வாழிய நெஞ்சே-குறிஞ்சி - தலைவன் கூற்று - 190
2. நின்ற சொல்லர் - குறிஞ்சி - தலைவி கூற்று - 1

### குறுந்தொகை:

1. நிலத்தினும் பெரிதே - குறிஞ்சி - தலைவி கூற்று - 3
2. கழனி மாஅத்து - மருதம் - காதற் பரத்தைக் கூற்று - 283

### ஐங்குறுநூறு:

1. தாய் சாப் பிறக்கும் - தோழி கூற்று - மருதம் - களவன் பத்து: 24
2. வாழி ஆதன், வாழி - தோழி கூற்று - மருதம் - தோழி கூற்றுப் பத்து: 01

### பதிற்றுப்பத்து : ஏழாம் பத்து

1. எறிபிணம் இடறிய செம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல் முகந்து உராய் - சேறு ஆடு புனலது செலவு : 1-50.

### கலித்தொகை :

1. அகன்னாலம் விளக்கும் - நெய்தல் கலி - தலைவி கூற்று - 119.

### அகநானூறு :

1. ஈன்றுபுறம் தந்த எம்மும் உள்ளாள் - பாலை - நற்றாய் கூற்று - 35

### புறநானூறு :

1. உற்றுழி உதவியும் உறுபொருள் கொடுத்தும் -183
2. பல்சான்றிரே - பொதுவியல் - 195

### ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம் வாய்த்த - யாம் அவண் நின்றும் வருதும் (அடிகள்: 84-143),

செய்நன்றி அறிதலும் - நல்லியக்கோடனை நயந்தனார் செலினே (207-269).

### அலகு - III : அற இலக்கியமும் சிற்றிலக்கியமும் (20 மணிநேரம்)

அ). அற இலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் - திருக்குறள்: (எண்கள்-திருக்குறள் வரிசை எண்ணைக் குறிப்பன)

பாயிரம்: 8 - அறவாழி அந்தணன், 13 - விண்ணின்று பொய்ப்பின்,

34 - மனத்துக்கண் மாசிலன் ஆதல்

இல்லற இயல்: இவ்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்,

50 - வையத்துள் வாழ்வாங்கு

அன்புடைமை: 80 - அன்பின் வழியது

விருந்தோம்பல்: 90 - மோப்பக் குழையும்

இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன

செய்நன்றி அறிதல்: 103 - பயன் தூக்கார்

புறங்கூறாமை: 190 - ஏதிலார் குற்றம்

ஒப்புரவு அறிதல் : 216 - பயன் மரம்

ஈகை: 228 - ஈத்துவக்கும் இன்பம்

துறவற இயல்: தவம்: 261 - உற்றநோய்

வாய்மை: 291 - வாய்மை எனப்படுவது

வெகுளாமை: 306 - சினமென்னும்

இன்னா செய்யாமை: 316-இன்னா எனத் தான் உணர்ந்தவை

நிலையாமை: 331 - நில்லாதவற்றை

ஊழியல்: ஊழ்: 373 - நுண்ணிய நூல்

ஆள்வினை உடைமை: 618 -பொறியின்மை யார்க்கும், 620-ஊழையும் உப்பக்கம்

நட்பு: 792-ஆய்ந்தாய்ந்து, 794-குடிப்பிறந்து, 797-ஊதியம் என்பது.,

- 2 இனியவை நாற்பது: தேர்ந்தெடுக்கப்பட்ட ஐந்து பாடல்கள் மட்டும் - நச்சித்தற் சென்றார் (பாடல் எண்-26), தானங் கொடுப்பான் (27), ஆற்றாமை ஆற்றென் (28), கயவரைக் கைகழிந்து (29), நன்றிப்பயன் தூக்கி (30)

3. முன்றுறையரையனார் - பழமொழி நானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்கு இனிய 5, பரந்த திறலாரை 32, நெடியது காண்கிலாய் 46,

இனி யாரும் 153, உரைசான்ற 195.

- a. **வேதநாயகம்பிள்ளை - நீதிநூல்** - (அதிகாரம்-7-தாய்தந்தையரைப் போற்றுதல்-  
தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்)

சின்னவோர் பொருள், கடவுளை வருந்தி, எப்புவிகளும், வைத்தவர், ஈன்றவர்.

**ஆ). சிற்றிலக்கியம்** (10 மணிநேரம்)

1. **முக்கூடற் பள்ளு** - 2 பாடல்கள் - சித்திரக் காலிவாலான் (நெல்வகைகள்)  
குற்றாலத் திரிகூட மால்வரை (மீன் வகைகள்)
2. **நந்திக் கலம்பகம்** - 5 பாடல்கள் - என்னையே புகழ்ந்தேன், பதிதொறு  
புயல்பொழி,  
இந்தப்புவியில், அடிவிளக்கும் துகில், வானுறுமதியை
3. **கலிங்கத்துப்பரணி** - தேவாசுரம், உடலின் மேல், நெடுங்குதிரை மிசைக்  
கலணை, விருந்தினரும் வறியவரும், தரைமகள் தன் கொழுநன்றன்,  
பொருதடக்கை வாளெங்கே, வெயில்தாரை.
4. **தமிழலங்காரம்** - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்  
1. கடல் நீரில் கல் மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி  
4. எக்காலம் என்று, 5. கடலூர் மயானத்தொர், 6. தேவாதி தேவன், 7. விண்மாரி,  
8. தேவர் முனிவர், 9. அமுதேங்கி நஞ்சிட்ட, 10. அத்தனை பொத்து.

**அலகு - IV : காப்பிய இலக்கியம்**

**(12மணிநேரம்)**

**அ) சிலப்பதிகாரம்:**

**மங்கல வாழ்த்துப் பாடல்:** பொதியில் ஆயினும் - 'கோவலன் என்பான் மன்னோ' (14-38),

'நீல விதானத்து' - 'நோன்பு என்னை' (48-53).

**மனையறம் படுத்த காதை :** 'வார் ஒலி கூந்தலை' - 'சிறப்பின் கண்ணகி தனக்கு என்' (84-90)

**அரங்கேற்றுகாதை :** 'மாமலர் நெடுங்கண்' - 'அகம் மறந்து' (170-175).

**மதுரைக்காண்டம் :** கொலைக்களக் காதை : 'இருமுது குரவர்' - 'எழுந்தனன் யான்' (67-83),

'வினை விளை காலம்' - 'கொணர்க ஈங்கு என்' (148-153)

**கட்டுரை காதை :** 'கடி பொழில்' - 'இல்காபம் பட்டனிர்' (138-170)

**வழக்குரைக் காதை :** 'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93)

**வஞ்சிக் காண்டம் :** நடுகல் காதை - 'மதுரை மூதார்' - 'மன்னவர் ஏறு' (218-234)

**வாழ்த்துக் காதை :** 'என்னே இஃது' - 'தோன்றுமால்' (9)

**ஆ) மணிமேகலை: விழா வறைகாதை :** 'தேவரும் மக்களும்' - 'மருங்கு என்' (66-72)

**ஊரலர் உரைத்த காதை :** 'நாவல் ஓங்கிய' - 'உண்டு கொல்' (1-17),

'கற்றுத் துறைபோகிய' - 'தீத்தொழில் படைஅள்' (32-57).

**பாத்திரம் பெற்ற காதை :** 'போதி நீழல்' - 'நல் அறம் கண்டனை' (73-98)

**சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை :**

'வாழி எம்கோ' - 'அரசு ஆள் வேந்துஎன்' (129-163)

**அலகு - V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - I** (12 மணிநேரம்)

**அ). எழுத்து, சொல், பொருள் இலக்கணம்** (6 மணி நேரம்)

1). முதல் மற்றும் சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்  
பயிற்சியும்

2). அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

**ஆ). கடிதப்பயிற்சி** (6 மணி நேரம்)

1. தன்விவரக் குறிப்புடன் வேலை வேண்டி விண்ணப்பம் எழுதுதல்

2. பல்கலைக்கழகப் பன்னாட்டுக்கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிட வேண்டி  
நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்

3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்

4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு  
விண்ணப்பம்

5. கல்விகடன் வேண்டி வங்கி மேலாளருக்கு விண்ணப்பம்
  6. வசிப்பிடத்திற்கு அடிப்படை வசதி வேண்டி வட்டாட்சியருக்கு விண்ணப்பம்
  7. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்
  8. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்
- பாட நூல்: கற்பகச்சோலை – தமிழ் ஏடு.**  
வெளியீடு: மொழிகள் துறை – தமிழ்ப்பிரிவு,  
கற்பகம் உயர்கல்விக்கழகம்.

**COURSE OBJECTIVES :****To make the students**

- To understand the process of communication
- To know the barriers of communication and methods to overcome barriers
- To understand the skills required for communication
- To realize the importance of interpersonal skills
- To impart the knowledge on business etiquettes
- To impart the importance of communication technology

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the process of communication
2. Overcome the barriers with appropriate methods
3. Exhibit the skills for good communication
4. Understand and exhibit the knowledge in developing interpersonal skills
5. Exhibit the knowledge on business etiquettes
6. Assess and utilize the communication technology

**UNIT- I**

Communication: Meaning - Importance - Types - Process of communication - Barriers to communication - Methods to overcome barriers.

**UNIT - II**

Learning, Speaking, Reading and Writing Skills: Listening Skills: Meaning - Importance - Barriers -Strategies for effective listening. Speaking skills: Basics of speaking - Preparatory steps -Time management - Handling questions and meeting unexpected situations. Reading skills: Purpose - Types -Techniques. Writing skills: Types - Components - Language style accordance to contexts - Content writing.

**UNIT - III**

Inter personal skills: Greeting – Self-introduction - Oral presentation - Plan and preparation of speech - Audience psychology - Principles of effective delivery. Negotiating: Negotiating language - Framing arguments - Negotiating with customers - Negotiating with suppliers.

Business etiquettes: Telephone etiquettes - Handshaking etiquettes - Business card etiquette - Business meal etiquette.

## **UNIT - IV**

Application for a situation: Resume - Meaning - Methods of preparing resumes for different positions. Interview: Meaning - Objectives - Types of interviews. Public speech: Meaning - Types - Characteristics - Preparation - Effective delivery.

## **UNIT - V**

Communication Technology: Types - E - Mail - Voice and wireless communication - Modern communication devices. Power point presentation - Methods of Preparation - Visual aids.

### **SUGGESTED READINGS:**

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Fundamentals of Accounting**

Accounting system: the users of financial accounting information and their needs. Qualitative characteristics of accounting,. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. Basic concepts and conventions. Journal -Ledger - Trial balance - Subsidiary Books.

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS) - concepts.

## UNIT- II Depreciation And Final Accounts

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

### Final Accounts :

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

## UNIT III Accounting for Hire-Purchase and Installment Systems,

Transactions, Journal entries and ledger accounts including Default and Repossession.

## UNIT IV Accounting for Joint Venture-Consignment:

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

## UNIT V Accounting for Branches:

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

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

### SUGGESTED READINGS :

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, NewDelhi
2. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Dr S N Maheshwari & DrSuneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
4. Deepak Sehgal. (2016) ,*Financial Accounting*.1<sup>st</sup> edition, VikasPublishing House, New Delhi,
5. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup>Edition,Chand Publishing. New Delhi

### E- LEARNING RESOURCES :

1. NPTEL: <https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL :<https://youtu.be/UxfPGWlxgHQ>
3. NPTEL :<https://youtu.be/AQvxKosUBf4>
4. NPTEL :<https://youtu.be/OIqsDeQiJOA>
5. NPTEL : <https://youtu.be/tSkPHe8P9x8>

**Course Objectives****To make the students**

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

**Course Outcomes****Learners should be able to**

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

**Unit I**

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

**Unit II**

**Business Enterprises:** Forms of Business Organisation- Sole Proprietorship- Joint Hindu Family Firm- Partnership firm- Joint Stock Company- Cooperative society- Limited Liability Partnership- Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises, International Business, Multinational Corporations.

### Unit III

**Management and Organisation:** The Process of Management- Planning- Decision-making- Strategy Formulation. Organizing Basic Considerations; Departmentation – Functional. Project. Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

### Unit IV

**Leadership, Motivation and Control:** Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation - Concept and Importance- Maslow Need Hierarchy Theory- Herzberg Two Factors Theory- Communication- Process and Barriers- Control Concept and Process.

### Unit V

**Functional Areas of Management:** Marketing Management- Marketing Concept- Marketing Mix- Product Life Cycle- Pricing Policies and Practices Financial Management: Concept and Objectives- Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance, Securities Market, Role of SEBI. Human Resource Management: Concept and Functions- Basic Dynamics of Employer - Employee Relations.

### Suggested Readings

1. Y.K.Bhushan (2012). Business Organization and Management. New Delhi: Sultanchand & sons
2. Kaul, V.K., (2013), *Business Organisation and Management*, New Delhi, Pearson Education,
3. Chhabra, T.N., (2009), *Business Organisation and Management*, New Delhi, Sun India Publications,
4. Gupta CB, (2014), *Modern Business Organisation*, New Delhi, Mayur Paperbacks.
5. Koontz & Weihrich, (2010), *Essentials of Management*, McGraw Hill Education.

### E- LEARNING RESOURCES :

1. NPTEL : <https://www.youtube.com/user/nptelhrd/playlists>
2. NPTEL : <https://youtu.be/v9YkwuPPWxQ>
3. NPTEL : <https://youtu.be/7DB7hgAxD9k>
4. NPTEL : <https://youtu.be/UEXrsZ3vkx0>
5. NPTEL : <https://youtu.be/m-OMvTWf9mE>

**COURSE OBJECTIVES :****To make the students**

- To understand the concept, functions and need of intellectual property rights
- To know the IP theory concepts
- To understand the functions of world intellectual property organizations
- To aware about GATT agreements
- To familiarize with intellectual property rights in India
- To impart knowledge on forms of intellectual property rights.

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the concepts, functions and need of intellectual property rights
2. Execute the IP theory concepts
3. Exhibit the functions of world intellectual property organizations
4. Understand and exhibit the GATT agreements
5. Familiarize with Intellectual property rights in India.
6. Assess different forms of intellectual property rights.

**Unit I**

Introduction Origin and Development of IPR – Historical and theoretical basis for protection of IPR – Analysing and understanding the Interpretation of IP laws – Need for Protecting IP

**Unit II**

Concept of Property Theories on concept of property – Nature – Public Vs. Private – Tangible Vs. Intangible – Industrial Vs. Intellectual

**Unit III**

International IP Regime World Intellectual Property Organisation (WIPO) – Functions of WIPO – Membership – GATT Agreement – Major Conventions on IP – Berne Convention – Paris Convention – TRIPS agreement.

**Unit IV**

Indian IP Regime Overview of IP laws in India – Major IP Laws in India – International treaties signed by India. IPR and Constitution of India.

**Unit V**

Forms of IPR Forms of IPR – Copyright – Trademark – Patents – Industrial Designs – Trade Secrets – Geographical Indications - Application of different forms of IPR.

### **SUGGESTED READINGS:**

1. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.
2. W.R. Cornish, Intellectual Property, Sweet & Maxwell, London (2000)
3. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) (looseleaf). I,MON K 1401 .I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2 nd Edition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd, New York Aspen publishers.
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2 nd, New York Aspen publishers

பாடத்திட்டப் பொது நோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனை மேம்படுத்துதல்.
- ஆய்வு நோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன் விளைவு

- இந்திய குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்கு உறுதுணையாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை.
- மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும்

பகுதி-I தமிழ்

இளநிலைப் பட்ட வகுப்புகள்

பருவம்	தாள்	கற்பிக்கும் நேரம்/வாரம்	தேர்வு மணிகள்	மதிப்பெண்	மொத்தம்	மதிப்பீடு
				அக மதிப்பீடு / எழுத்துத்தேர்வு		
இரண்டு	II	6 மணி	3	40 / 60	100	6

அலகு – I : தமிழ் இலக்கிய வரலாறு- II

(10 மணிநேரம்)

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத் திவ்யப்பிரபந்தமும்-பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் – வளர்ச்சி – வரலாறு - நாட்டுப்புற இலக்கியங்கள் – கொங்குநாட்டார் வாய்மொழி வழக்காறுகள்.

**அலகு – II : பக்தி இலக்கியம்:****(12 மணிநேரம்)**

1. சைவம் - (15 பாடல்கள்) பெரியபுராணம் – திருமூலநாயனார் புராணம் - அந்தி இளம்பிறைக் கண்ணி, மற்றும் அவர்தாம் அணிமா, காவிரி நீர் பெருந்தீர்த்தம், அந்நிலைமைத் தானத்தை, அந்தணர்தம் சாத்தனார், மற்றுஅதன் தன் உடம்பினை, இவன் உயிர் பெற் றெழில், பாய்த்திய பின் திருமூலராய், வெய்ய சுடர் கதிரவனும், அங்கவளும், பித்து உற்ற மையல் அன்று, இந்த நிலைமையில், ஆவடு தண்துறை, ஊன்உடம்பில், முன்னிய அப்பொருள்.

2. வைணவம் – பெரியாழ்வார் திருமொழி: 3-ஆம் பத்து - பத்தாம் திருமொழி 'நெறிந்தகருங்குழல் மடவாய்' - சீதைக்கு அனுமன் தெரிவித்த அடையாளம். (1-10).

**3. அலகு – III : கவிதை இலக்கியம்****(17 மணிநேரம்)**

- |                                 |   |   |
|---------------------------------|---|---|
| 1. மகாகவி பாரதியார்             | – | யோக சித்தி-தேடிச்சோறு                   |
| 2. பாரதிதாசன்                   | – | தமிழின் இனிமை-<br>கனியிடை ஏறிய சுளையும் |
| 3. கவிமணி தேசிக விநாயகம் பிள்ளை | – | ஒற்றுமையே உயிர்நிலை                     |
| 4. கவிஞர் வைரமுத்து             | – | காற்றும் கவிஞனும் மரிப்பதில்லை          |
| 5. கவிக்கோ. அப்துல் ரகுமான்     | – | குழந்தைகள் தினம்                        |
| 6. கவிஞர் மு. மேத்தா            | - | வெளிச்சம் வெளியே இல்லை                  |
| 6. கவிஞர் வைதீஸ்வரன்            | – | விரல் மீட்டிய மழை                       |
| 7. ஈரோடு தமிழன்பன்              | – | இன்னொரு சுதந்திரம்                      |
| 8. கவிஞர் தாமரை                 | – | தொலைந்துபோனேன்                          |

**அலகு – IV : சிறுகதையும் உரைநடையும்****(17 மணிநேரம்)****அ). சிறுகதை (8 மணிநேரம்)**

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர் கண்ட ஒரே கனவு - கு. அழகிரிசாமி
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டு மன்னர் - நாஞ்சில்நாடன்

**ஆ). உரைநடை****(9 மணிநேரம்)**

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும் கங்கைவேடனும் - சொல்லின் செல்வர் ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் - ஒளவை துரைசாமி
5. நொய்யல் - முனைவர் ப. தமிழரசி

**அலகு- V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் – II (16 மணிநேரம்)****அ). இலக்கணப் பயிற்சி: 1. சொல் இலக்கணம்**

வாக்கிய அமைப்பு: தனி வாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - தன்வினை வாக்கியம் - பிறவினை வாக்கியம் - செய்வினை, செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம் - வினா வாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

## 2). அணி இலக்கணம்

உவமையணி - பிறிது மொழிதல் அணி - சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி - பின்வருநிலையணி

### ஆ). படைப்பிலக்கியப் பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
2. எழுத்தாளர் உடனான நேர்காணல், கள ஆய்வுக்கான வினா - நிரல் தயாரித்தல்

நுட்பங்களும் பயிற்சிகளும்

### இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

**பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு.**

வெளியீடு: மொழிகள் துறை - தமிழ்ப்பிரிவு,  
கற்பகம் உயர்கல்விக்கழகம்.

Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To draft various business correspondence
2. To prepare business and technical reports
3. To draft agreements on Joint venture, hypothecation, IPR
4. To draft partnership and leasing agreement
5. To draft various company documents
6. To draft minutes of the Meeting

**COURSE OUTCOMES:**

1. Draft various business correspondence
2. Prepare business and technical reports
3. Draft agreements on Joint venture, hypothecation, IPR
4. Draft partnership and leasing agreement
5. Draft various company documents
6. Draft minutes of the Meeting

**UNIT – I**

**Business Correspondence:** Letter writing - Presentation - Calling quotations - Placing orders. **Sales letters:** Claim and adjustment letters - Circular letters - Insurance letters.

**UNIT – II**

**Business and Technical Reports:** Meaning of Report - Types - Importance - Outline - Structure - Process of writing - Order of writing - Final draft - Check list for Reports.

**UNIT – III**

**Drafting and Conveyancing:** Concept - Principles - Drafting of various agreement: Sale agreement, Joint venture and foreign collaboration agreement, Hypothecation agreement, Service agreement, IPR agreement - Bank guarantee - E- Contracts.

**UNIT– IV**

**Drafting of Agreements under Partnership Act:** Partnership Deed - Deed for LLP - Relinquishing Deed - Deed of Dissolution of Partnership - Trust Deed - Lease Agreement.

## **UNIT – V**

**Drafting Agreements under the Companies Act:** Pre-incorporation contracts - Memorandum of Association - Articles of Association - Shareholders Agreement.

**Company Meetings:** Notice, Agenda, Minutes of the Meeting.

### **SUGGESTED READING:**

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

<b>21BPU201</b>		<b>BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING</b>		<b>Semester – II 8H – 6C</b>	
Instruction Hours / week: L: 6 T: 2 P: 0		Marks: Internal: 40 External: 60		Total: 100	
End Semester Exam: 3 Hours					

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Accounting Overview, Basics of Businesses Outsourcing Need and its current Trend**

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarizing of Transaction - Final Accounts

Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and De-Merits on various BPO options - Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

**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.

Various Activities in Accounts Receivable and Accounting Impact - Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order - Management) - Mode of receiving Payment, Actions for non-receipt, Netting off - Revenue Recognition - Collection - Cash Applications - Adjustment of Discounts, Rebate, QPS discount, Write off etc., - Disputes Handling procedures - Customer Help desk and support Activities - Customer Account Reconciliation - Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) - Effective management of AR leads to working Capital improvement.

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

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

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

### **UNIT V Accounting Standard, Controls and Compliance Operating model of Business Process services**

Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS)

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

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

**Note:** Distribution of marks –100 Percent Theory

### **SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To know the concept of data summation and visualization methods

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Introduction to datascience :**

Concepts of measurement, scales of measurement, Different types and scales of data (ratio, interval, nominal and ordinal);

Design of data collection formats with illustration, data quality and issues with data collection systems with examples from business, cleaning and treatment of missing data, principles of data visualization.

Data summarization and visualization methods : Histograms, Frequency distributions, Relative frequency, measures of central tendency and dispersion; Tables, Graphs, Charts, Box Plot; Chebychev's Inequality.

**UNIT II Probability and Sampling Estimation**

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

**UNIT III Linear Algebra**

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

#### **UNIT IV Hypothesis testing:**

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

#### **UNIT V Regression**

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

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

#### **SUGGESTED READINGS:**

1. U Dinesh Kumar (2017), Business Analytics: The Science of Data - Driven Decision Making, Wiley, New Delhi.
2. R. Evans James (2017), Business Analytics, 2<sup>nd</sup> edition, Pearson Education, New Delhi.
3. S. Christian Albright, Wayne L. Winston (2015), Business Analytics: Data Analysis and Decision Making, 5<sup>th</sup> edition, Cengage Publications
4. Howard Anton (Author), Chris Rorres (Author) (2016), Elementary Linear Algebra with Supplemental Applications, 11 edition, Wiley, India.
5. Friedberg / Insel / Spence (2015), Linear Algebra, 4<sup>th</sup> edition, Pearson Education, New Delhi.

#### **E- LEARNING RESOURCES :**

1. NPTEL :<https://youtu.be/jr0KpLCH2gs>
2. NPTEL :<https://youtu.be/COI0BUmNHT8>
3. NPTEL :<https://youtu.be/IEP3swFeauE>
4. NPTEL :<https://youtu.be/OQV8WmUdeIo>
5. NPTEL :<https://youtu.be/Wgpv7sEXej4>

**COURSE OBJECTIVES:****To make the students**

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To be aware on environmental legislation.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS**

Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT II - NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES**

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

### **UNIT III - BIODIVERSITY AND ITS CONSERVATION**

Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

### **UNIT IV - ENVIRONMENTAL POLLUTION**

Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks. Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

### **UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT**

Concept of sustainability and sustainable development. Water conservation - Rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act). International agreements (Montreal and Kyoto protocols). Resettlement and rehabilitation of project affected persons. Disaster management (floods, earthquake, cyclones and landslides). Environmental Movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare.

### **SUGGESTED READINGS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 1995. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2<sup>nd</sup>ed.). Vrianda Publications Private Ltd, New Delhi.

11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

#### **E- LEARNING RESOURCES :**

1. NPTEL : [https://youtu.be/-j1rjB\\_-DhI](https://youtu.be/-j1rjB_-DhI)
2. NPTEL : <https://youtu.be/ie2bm3zHcxA>
3. NPTEL : <https://youtu.be/C62x3mCLkZ0>
4. NPTEL : <https://youtu.be/vxCCTAuVN-E>
5. NPTEL : <https://youtu.be/vft3dMwO14I>

**COMPUTER APPLICATIONS FOR BUSINESS  
(PRACTICAL)**

**Semester – II  
2H – 1C**

21BPU211

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**MS WORD**

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

**MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:  
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.

### **MS POWERPOINT**

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

### **MS ACCESS**

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

### **SUGGESTED READINGS:**

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
3. Dinesh Maidasani(2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
4. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
5. Cox (2013), Microsoft Access 2013 Step by Step, Prentice Hall India Learning Private Limited, New Delhi

**COURSE OBJECTIVES****To make the students**

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

**COURSE OUTCOMES****Learners should be able to**

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

**UNIT I BASIC CONCEPTS**

An overview of Income Tax Act 1961- Basic Sections – Important Definitions - Income – Agricultural Income -Assessment Year - Previous Year - Assessee- Assessee in default - Residential status – Basis of Charge - Scope of total income – Exempted income. Tax Rates in accordance with the applicable Finance Act for the relevant assessment year.

**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

1. Gaur., & Narang. (2019). *Income Tax Law and Practice* (latest ed.). Ludhiana : Kalyani Publishers.
2. Mehrotra. (2019). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Dr. H.C Malhotra, Dr. S P Goyal (2019), *Income Tax Law and Practice*, 60<sup>th</sup> edition, SathyaBawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2019), *Direct Taxes Law and Practices*, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA Atin Harbhajanka (Agarwal) (2019), *Income Tax Law and Practice*, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2019), *Direct Taxes Law and Practice*, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhania Vinod K Singhania (2019), *Students Guide To Income Tax including GST*, 61<sup>st</sup> edition, Taxmann Publication Pvt Limited, New Delhi.
8. *Direct Tax Law and Practice* (2019), The Institute of Company Secretaries of India, MP Printers.

#### E- LEARNING RESOURCES :

1. NPTEL : [https://youtu.be/LV\\_j1hW1AY4](https://youtu.be/LV_j1hW1AY4)
2. NPTEL : [https://youtu.be/6qD7L2W\\_ssk](https://youtu.be/6qD7L2W_ssk)
3. NPTEL : <https://youtu.be/3dvsQhd9mxg>
4. NPTEL : <https://youtu.be/R2ndARL3RV4>
5. NPTEL : <https://youtu.be/5RD-LC-QV2g>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend on the Current Trend in SCM Outsourcing.
2. Process views of Supply chain and Procurement Practice.
3. Familiar with the Supply Chain Phases and Technology Intervention
4. Obtain the knowledge on Requirement and Master Data Management
5. Enrich with the Logistics Fleet, Warehouse and Inventory Management
6. Analyze the basics of outsourcing need and its current Trend

**UNIT I BASIC CONCEPTS**

Basics of Businesses, Outsourcing Need and its current Trend - Types of Business Organisations - Business Partnerships - Types of BPSs - Merits and De-Merits on various BPS options - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in SCM Outsourcing.

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, Manage contracts & Catalogs, Create Req, Req Workflow & Approval, PO Management, Spend Management, Technology Intervention in Sourcing and Procurement.

Contract Management - Contract a Legal binding factor and the necessity - Request - Creation of Contract - Negotiate - Determine the Price, Terms and Condition - Approval - Obtaining necessary Legal and other approvals - Execute - Setting into effect - Comply/Amend - Technology Intervention in Contract Management.

### **UNIT III AFTER MARKET SERVICES AND SALES ORDER MANAGEMENT**

After Market Services - Warranty Management - After Market Services Requirement - Meaning and Definition - Incident Management /Claims Processing - Warranty Eligibility - Check Process - Annual Maintenance Contract/ Fault Management - Return material Authorization - Parts Management/Repairs - Logistics Involvement.

Sales Order Management - Meaning and Definition - Inquiry to – Order - Order Entry - Order Fulfillment - Electronic Data Interchange and Return Material – Authorization – Reporting - Technology Intervention in SOM, How Tools help fasten/automate the SOM process.

### **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.

Logistics Fleet and Warehouse Management - Logistics Fleet - Meaning, Definition and Benefits - Types of Fleet in Goods Transportation - Warehouse Management - Meaning, Definition and Benefits - Functions and Benefits of Warehouse - Benefits of efficient Warehouse Management - Technology Intervention in Logistics and Fleet management.

### **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 BPS Study Material

**COST AND MANAGEMENT ACCOUNTING**

Semester – III

21BPU303

8H – 6C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**Course Objectives****To make the students**

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

**Course Outcomes****Learners should be able to**

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

**Unit I**

**Cost Accounting:** Definition, Meaning and objectives - Distinction between Cost and Financial Accounting. Elements of cost and preparation of cost sheets and tender. Management Accounting - Definition and objectives - Distinction between management and financial accounting.

**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**

**Labour:** Importance of Labour Cost Control - Various Methods of Wage Payment - Calculation of wages - Methods of Incentive for Schemes.

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

### Unit III

**Analysis and Interpretation of Financial Statements-** Meaning – types of financial analysis – comparative statements – common size statements, - trend analysis. **Ratio Analysis:** Meaning, Objective, Limitation, Classification, Computation and Interpretation, Liquidity, Leverage Activity and Profitability Ratios. Return on Capital employed Computation and uses.

### Unit IV

**Funds Flow and Cash Flow Statement:** Schedule of changes in working capital - Preparation of 'funds flow statement'-Preparation of 'Cash Flow Statement' - Importance of funds flow and cash flow Analysis - Difference between funds flow and cash flow - Ratio Analysis-Utility and limitations of Accounting.

### 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

1. Jain and Narang, (2015) *Cost and Management Accounting*. [15<sup>th</sup> edition] Ludhiana Kalyani Publishers.

#### Reference Books:

1. Goel, Rajiv, (2012) *Management Accounting*. International Book House,
2. Arora, M.N. (2013), *Management Accounting*. [10<sup>th</sup> edition] Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. & S.N. Mittal. (2013), *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
4. Khan, M.Y. and Jain,P.K. (2008) *Management Accounting*. [3<sup>rd</sup> edition] McGraw Hill Education

#### E- LEARNING RESOURCES :

1. NPTEL : [https://youtu.be/\\_z4-7xr6ur8](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>

**PRINCIPLES OF AUDITING**

21BPU304A

Semester – III

4H – 3C

Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

**Vouching:** Vouching of cash transactions - Trading transactions - Impersonal ledger – Definition- Nature and Scope of Internal Auditing- Auditor position - Auditors Duty Regarding Depreciation - Reserves and Provisions.

**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 -ElectronicAuditing.

## **SUGGESTED READINGS**

1. Tandon, B.N. (2018). *Principles of Auditing*. New Delhi: S. Chand & Company.
2. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2017). *Auditing Theory and Practicals*. Mumbai: Himalaya Publishing House.
3. Saxena. (2019). *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
4. Kamal Gupta. (2018). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
5. Ramaswamy, M.S. (2019). *Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

## **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/iXVIirfAJRc>
2. NPTEL : <https://youtu.be/i1maasCFgjc>
3. NPTEL : <https://youtu.be/IJIfwZFABJI>
4. NPTEL : <https://youtu.be/iTaQeiRjX-4>
5. NPTEL : <https://youtu.be/iXVIirfAJRc>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning.
4. To apply the learning of the insurance procedures, products, services and operations lifelong.
5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.
6. To understand the important terminologies in a Life Insurance policy.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Concept of Risk:**

Risk Management - Basic concepts ( Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle ( Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

**UNIT II Life Insurance and Annuity :**

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle ( New business & Underwriting, Policy servicing, Claims, etc.)

Insight into Annuity :Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans

### **UNITIII Property and Casualty Insurance :**

Concepts - Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - Policy Servicing process - Claims process – Reinsurance.

### **UNITIV Health Insurance:**

Concept of Healthcare Insurance - How Healthcare Insurance works - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations & Standards ; HIPAA – Medicare – Medicaid – Medigap - Individual Health Insurance policies - Group Health Insurance policies - Managed Care.

### **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 Pension in UK – DWP&TPR- Annuity & Income Drawdown Plan.

### **SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
  2. Classify and apply vouching, verification and valuation technique to appropriate situation
  3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
  4. Communicate orally and in written form about the findings and solution.
  5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
  6. Evaluate the different sections of auditing standards.
1. Analyse the importance of Standards on Auditing (SA) :SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
  2. Analyse the importance of Audit Evidence : SA 500 - 509
  3. Analyse the COSO's Internal Control Framework for selected industry of your choice.
  4. How to Vouch/Verify/Value
    - a. Goods sent out on Sale or Return Basis
    - b. Borrowing from Banks.
    - c. Goods sent on consignment
    - d. Foreign travel expenses
    - e. Receipt of capital subsidy
    - f. Provision for income tax
    - g. payment of taxes
    - h. Advertisement Expenses
    - i. Sale of Scrap
  5. Case Study on Auditors in on Satyam fraud
  6. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

**SUGGESTED READINGS:**

1. Arunjha (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, JyotsnaRajan Arora (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. GouravSankalp (2018), Auditing and Corporate Governance, SathiyaBhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.

**BUSINESS PROCESS SERVICES IN INSURANCE  
(PRACTICAL)****21BPU311B****Semester – III  
2H – 1C****Instruction Hours / week L: 0 T: 0 P: 2****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****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 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, 2<sup>nd</sup> edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), Banking and Insurance Law and Practice, Taxmann Publications Private Limited, New Delhi.
3. Neelam C. Gulati (2011), Banking and Insurance: Principles & Practices, Excel Books
4. Kaninika Mishra (2016), Fundamentals of Life Insurance: Theories and Applications, 2<sup>nd</sup> edition, PHI, New Delhi.
5. Gaurav Varshney (2016), Insurance Laws, 1<sup>st</sup> edition, Lexis Nexis
6. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
7. Mishra M.N (2016), *Insurance Principles and Practice*, 22<sup>nd</sup> Edition, S. Chand Publishing, New Delhi.
8. P.K Guptha (2015), *Insurance and Risk Management*, Himalaya Publications

**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 familiarize with the concepts in Indian Contract Act

**COURSE OUTCOMES:****Learners should be able to**

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

**Unit I**

**The Indian Contract Act, 1872:** General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

**Unit II**

**The Indian Contract Act, 1872:** Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 2030** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

**Unit III**

**The Partnership Act, 2032:** Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

## Unit IV

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

## Unit V

**The Limited Liability Partnership Act, 2008:** Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

### SUGGESTED READINGS:

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi. National Publishing House
3. Agarwal S K, (2017), *Business Law*, New Delhi, Galgotia Publishers Company,.
4. P C Tulsian & Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
5. Sharma, J.P. & Sunaina Kanojia (2017), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,
6. Kapoor N.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 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 understand the advanced level English communication.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT 1 Overview of Corporate and BPS Industry**

**Overview of Corporate:** Introduction to Corporate - History of Corporate

**Overview of BPS Industry:** Introduction - History of BPS - Benefits of BPS - BPS Industry in World - BPS Industry in India - TCS BPS.

**Difference between campus and Corporate:** – Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language – Establish and maintain relationship – Respect others - Be Confident - Keep on learning - Consider the body language.

**UNIT II Grooming for Corporate:**

**Corporate Etiquettes** - Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills

**UNIT III Professional Competencies:**

Analytical Thinking - Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to Detail.

**UNIT IV Elementary Level English Communication**

Grammar – Phonetics – One on one basic conversation skill practice **Intermediate Level English Communication:** Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

**UNIT V Advanced Level English Communication:**

Recitation of short stories - Interview Skills - Group Discussion - Social Conversation Skills –  
Presentation - One Act Plays.

**SUGGESTED READINGS:****Text Book**

TCS study material

**E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/bl9YSiH4ujQ>
2. NPTEL :[https://youtu.be/JIKU\\_WT0BlS](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 media research and its application in BPS industry.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To give suggestion to make business decision.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Introduction about Market Research:**

What is market research, How does it differ from marketing research? Different market research tools and research methodologies.

**UNIT II Consumer Packaged Goods:**

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

**UNIT III Retailing and Retail Research:**

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

**Retail Research:** Characteristics of Retail Data, Retail Research Reports, Product Coding, Product Reference, Product Features, Features coding, Items coding, Store reference, Price Range.

#### **UNIT IV Consumer research:**

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

#### **UNIT V Panel Services and Media Research:**

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

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

#### **SUGGESTED READINGS:**

TCS BPS study material

#### **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/Nv1hyTloIfs>
2. NPTEL : <https://youtu.be/VRFotmHcMwo>
3. NPTEL : <https://youtu.be/jSrC-EWYIJQ>
4. NPTEL : [https://youtu.be/ZHt9NTH6R\\_0](https://youtu.be/ZHt9NTH6R_0)
5. NPTEL : <https://youtu.be/jSrC-EWYIJQ>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To gain better knowledge about expanded analysis.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I : FINANCIAL REPORTING**

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.

Corporate Financial Reporting – Issues and problems with special reference to published financial statements

**Unit II**

**Understanding Financial Statements Structure of Financial Statements:** Introduction - Statement of Financial Position (Balance Sheet) - Statement of Earnings (Income Statement), - Cash Flow Statement - Additional Disclosure Statements Need for Additional Statements- Auditor's Report - Director's Report - Funds Flow Statement - Electronic Dissemination- Corporate Governance.

**Unit III**

**Components of Financial Statements:** Inventories – Receivables - Assets (Fixed Tangible, Intangible), Leases – Revenue - Income-Tax - Retained Earnings.

## Unit IV

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

## Unit V

**Expanded Analysis:** Financial Ratios Used in Annual Reports, Management's Use of Analysis - Graphing Financial Information - Accounting Standards in India & IFRS Basic Framework.

### Suggested Readings

1. Subramanyam, K. R. and John, J.W.(2014), "Financial Statement Analysis", 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman(2014) "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

### E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/aL5UFu6Qtes>
2. NPTEL :<https://youtu.be/Qw4HHMqX5I4>
3. NPTEL :<https://youtu.be/Sq8YNIDFC74>
4. NPTEL :<https://youtu.be/iTaQeiRjX-4>
5. NPTEL :<https://youtu.be/P9JIBbZas3w>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. To apply the learning of the bank functions and operations lifelong practice in BPS.
5. To gain knowledge about retail wealth management.
6. To understand the concepts of Consumer Loan Mortgages and Trade Finance

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT 1 : Overview of Banking**

**Overview of Banking :** Functions and Products of a Bank, Liabilities—Deposits, Assets---Loans and Advances, Payments, Risk Management

**Common across all products :** Financial Accounting, Customer Service Data & Voice, covering maintenance, disputes and complaints, Metrics management productivity, quality SLA Tracking and monitoring, Pricing methodologies available, Commonly available Certifications ISO-COPC-CMMI-PCI etc, Risks and Controls-AML-KYC-Info security etc

**UNIT II: Retail Banking**

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

**Risk -Control and Information Security**

**UNIT III : Cards**

**Basics of Cards :** Types of Cards, transaction overview, components of Cards, Entities involved, overview on associations

**Originations :** Policy, Account opening, dispatch, delivery, Card Maintenance

**Payments :** Concepts, applications, investigations, Statement validations

**Products on Cards :** Rewards programs, merchandising offers

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

#### **UNIT IV : Consumer Loan Mortgages and Trade Finance**

**Lead Generation :** Regulation Requirements - **Mortgage Originations :** Sales/ New Application Management, Support and Settlement Services, Pre Underwriting, Underwriting, Verification and Closing, Quality Control and Repurchase, Mortgage Servicing - **Customer Service :** A/c Maintenance, Payment Processing, A/c Closure – **Collection :** Default Management, Front End Activities, Foreclosure and Loss Mitigation, Bankruptcy, Support functions, Quality Assurance - **Domain Learning and Development - Regulatory Agencies**

**Introduction to Trade** - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - **Letter of Credit (L/C) :** Parties to L/C & Types of L/C , Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - **Collection :** Parties to Collection & Types of Collection, Document Checking, Acceptance & Payment - **Method of Payment:** Advance, Open Account, Documentary Collection & Documentary Credit **Guarantee / SBLC** – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation **Reimbursement** – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance **Loans & Finances** - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting **Basics and outline** of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 **Value Added Services :** After Service– Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting, Trade Compliance - **Overview** on specialized training course for CDCS certification

#### **UNIT V : Cash Management and Payment Services**

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

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

Pre Funds Transfer : A -/c Opening and Maintenance, Workflow Management - Funds Transfer - Payments : Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring, Various Clearing Systems , Overview - Post Funds Transfer : **Nostro Reconciliations** - Proofing - Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections

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

#### **SUGGESTED READINGS:**

TCS BPS study material

#### **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/AffhWkHYqJY>
2. NPTEL : <https://youtu.be/JSTo8iiAW-M>
3. NPTEL : <https://youtu.be/Us4sB1-Vg6w>
4. NPTEL : <https://youtu.be/O8AmKB7Wib4>
5. NPTEL : [https://youtu.be/zo\\_dLUoyqjc](https://youtu.be/zo_dLUoyqjc)

**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 importance of ratio analysis.

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for 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. Evaluate the different methods of preparing company financial statement.
- 
1. To select a Company – Reason for selecting the company as investor  
  
Download the financial statements  
Perform the following financial analysis and interpret
    2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
    3. Comparative Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
    4. Trend Analysis
    5. Ratio Analysis - Liquidity of Short-Term Solvency Ratio
    6. Long Term Solvency Ratio
    7. Profitability Ratios
    8. Turnover Ratios (Activity Ratios) and Capital Structure Ratios

### **SUGGESTED READINGS:**

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**Select a bank**

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

11. Difference in Basel I, II and III Accord, comment on the efforts taken by bank on complying the accord.

**SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of services marketing, and 6Ps of Services Marketing
2. To communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. To apply the Services marketing concepts and skills lifelong.
4. To apply the service quality and skills lifelong.
5. To analyses the business case studies and try to apply the theoretical learning into lifelong practice.
6. To Critically evaluate the appropriate alternatives and draw a solution.

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept of Services marketing, and 6Ps of Services Marketing
2. Communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. Apply the Services marketing concepts and skills lifelong.
4. Know the business case studies and try to apply the theoretical learning into lifelong practice.
5. Able to evaluate the appropriate alternatives and service delivery.
6. Understand the importance Service Market Segmentation.

**UNIT I**

Service — Definition - Service Economy - Evolution & Growth of Service Sector - Nature and Scope of Services — Classification of Services & Characteristic of Services — Distinction Between Goods & Services — Challenges and Issues in Services Marketing.

**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 — III**

Service Quality — Principles of Service Quality — Service Expectations — Perceptions of Service — Factor Influencing Service Expectations — Measuring Service Quality — SERVQUAL — S ERVPERF Model — Gap Model of Service Quality — Service Quality Function Development.

**UNIT — IV**

Service Delivery — Importance of Customers in Service Delivery - Customers Role -Designing Service Delivery System — Service Channel — Service Marketing Triangle Service Marketing Communication — Communication Strategy — Guidelines for Development.

## **UNIT — V**

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

### **REFERENCE :**

- Bhattacharya, C. (2019). Services marketing. Excel Books India.
- Christopher Lovelock And Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
- Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- Valarie A. Zeithaml, Mary Jo Bitner, Services Marketing, Integrating Customer Focus across the Firm, Tata McGraw Hill, and New Delhi.
- Srinivasan. R; Services Marketing, the Indian Context, Prentice — Hall India, New Delhi.
- S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

### **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>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Introduction to Capital Markets:**

Types of Securities -Equities - Fixed Income & Govt. Securities - Derivatives - OTC Products - Participants in a Trade & Global Financial Markets - Financial Markets – Exchange - OTC Products and Financial Markets - Participants in a Trade - Overview of regulators & important regulations

**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

### **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/yI8QdVv2coE>
2. NPTEL : <https://youtu.be/uxvgUEMcdpU>
3. NPTEL : <https://youtu.be/oPe5Y3Mrsaw>
4. NPTEL : <https://youtu.be/Izzxjks9AO8>
5. NPTEL : [https://youtu.be/zo\\_dLUoyqjc](https://youtu.be/zo_dLUoyqjc)

**COURSE OBJECTIVES :****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Accounting for Share Capital and Debentures**

Issue, Forfeiture and Reissue of Forfeited Shares - Concept & Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares Issue and Redemption of Debentures

**UNIT II Final Accounts**

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

**UNIT III Amalgamation of Companies**

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

## UNIT IV Accounts of Holding Companies/Parent Companies

Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

## UNIT V Accounts of Banking Companies

Difference Between Balance sheet of Banking and Non-banking Companies - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA).

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

### SUGGESTED READINGS :

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 19<sup>th</sup> Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6<sup>th</sup> Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2<sup>nd</sup> Edition*, S.Chand

### E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/RbAIGxbCa58>
2. NPTEL : <https://youtu.be/PROdGBUvbjs>
3. NPTEL : <https://youtu.be/Y7uxhL3rMoI>
4. NPTEL : <https://youtu.be/dCvPZLQdw08>
5. NPTEL : <https://youtu.be/bl9YSiH4ujQ>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of business process, its need in India.
2. To evaluate the BPS business and operation using metrics.
3. To understand and apply various techniques of process mapping in BPS sector.
4. To understand the risk types and apply various techniques to mitigate risk.
5. To communicate orally and in written form the understanding of managing the business process using various techniques.
6. To gain knowledge about BPS life cycle.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Introduction to Process Management:**

Process Definition - Recognition of Business Processes - Core Processes Vs Support Processes - Components of Process Management - Understanding Internal customer Vs End User

**UNIT II BPS Overview**

Outsourcing Environment - Need for Outsourcing - Business Processes outsourced to India - . BPS Life Cycle - Sales/ Solutioning - Transition - Steady State - Value Creation.

**UNIT III Metrics Management:**

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

**Unit IV Mapping:** Process Mapping Techniques - Process Levels - Process Mapping – Symbols, SIPOC - Kano Model - SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing.

**Unit V:Risk Management:** Introduction to Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans.

**SUGGESTED READINGS:**

TCS study material

## **E- LEARNING RESOURCES :**

1. NPTEL : [https://youtu.be/zo\\_dLUoyqjc](https://youtu.be/zo_dLUoyqjc)
2. NPTEL :<https://youtu.be/ZIHXB0bF7jI>
3. NPTEL :[https://youtu.be/\\_ByfzB\\_6x8g](https://youtu.be/_ByfzB_6x8g)
4. NPTEL :<https://youtu.be/ZGjXFkdGeNU>
5. NPTEL :<https://youtu.be/mwpsjfFup54>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To analyses the business case studies and try to apply the theoretical learning into lifelong practice.
5. To Critically evaluate the appropriate alternatives and draw a solution.
6. To Work in team and exhibit leadership skills

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I :INTRODUCTION TO MARKETING MANAGEMENT:**

Introduction: Market and Marketing, the Exchange Process, Core Concepts of Marketing - Market and Marketing, the Exchange Process, Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability, Functions of Marketing, Importance of Marketing, Marketing Orientations.

Environmental Scanning: Analysing the Organization's Micro Environment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning,

**UNIT II - THE MARKET PROCESS AND SEGMENTATION**

The marketing process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,

Segmentation : Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)

### UNIT III :PRODUCT MANAGEMENT

*Decisions, Development and Lifecycle Strategies:* Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC)

*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

**Pricing :**Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.

**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:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri , (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi
2. V. S. Ramaswamy , S. Namakumari (2018), *Marketing Management: Indian Context Global Perspective*, 6th edition, , Sage Publications India (P) Ltd., NewDelhi
3. Philip Kotler, Kevin Lane Keller, (2017), *Marketing Management*, 15th edition, Pearson Education, NewDelhi
4. Rajan Saxena (2017), *Marketing Management*, 5th edition, McGraw Hill Education, NewDelhi.
5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi

#### E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/iBlWuiz7Tj0>
2. NPTEL :<https://youtu.be/75rah3Yf0no>
3. NPTEL :[https://youtu.be/FnZOxS0B\\_hU](https://youtu.be/FnZOxS0B_hU)
4. NPTEL :<https://youtu.be/3MUGmQKHly4>
5. NPTEL :<https://youtu.be/bK6xUEucqvs>

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To give suggestion to make business decision.

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I RESEARCH AND RESEARCH PROCESS**

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

**UNIT II RESEARCH DESIGN AND SAMPLING DESIGN**

Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design.

Data Sources – Primary and Secondary Data.

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response, Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Non Probability Sampling – Convenience, Quota, Judgmental, snowball sampling.

**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:**

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

#### **E-Resources**

1. NPTEL:  
<https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOOfvoIThAv4N>
2. NPTEL:[https://www.youtube.com/watch?v=mAVswCbz\\_jM&list=PLdj5pVg1kHiOypKNUmO0NKOOfvoIThAv4N&index=5](https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOOfvoIThAv4N&index=5)
3. NPTEL:<https://www.youtube.com/watch?v=Yzfl3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOOfvoIThAv4N&index=6>
4. NPTEL:<https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY>
5. NPTEL:<https://www.youtube.com/watch?v=ze5bS-NErk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:**

Introduction - Meaning, nature and scope of Business Economics, Significance in decision making.

Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

**UNIT II PRODUCTION, COST AND REVENUE FUNCTION:**

Producer's Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors – Short & Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs – Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

### **UNIT III        MARKET COMPETITION:**

Main forms of Market – Basis of Classification – Perfect Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Price Discrimination – Degrees of Price Discrimination. Oligopoly Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly Market – Features

### **UNIT IV : MACRO ECONOMIC FACTORS :**

Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates– Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income – Production Method – Income Method – Expenditure Method

Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

### **UNIT V : MONETARY POLICY :**

Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Deficit Budget.

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

Meaning and Functions of Money – Demand and Supply of Money – Measurement of Money supply – Commercial Banks – Central Bank – Functions – Process of Credit Creation and Money Supply – High Powered Money – Money multiplier – Money and Interest Rate – Theories of Interest.

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

### **SUGGESTED READINGS:**

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
5. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi

### **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/mPwkcBuW61E>
2. NPTEL :<https://youtu.be/obzp6biyAN0>
3. NPTEL :[https://youtu.be/whKgfl\\_A818](https://youtu.be/whKgfl_A818)
4. NPTEL :<https://youtu.be/K-zPSKLasGk>
5. NPTEL :<https://youtu.be/sXvXdkBhkok>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To gain knowledge about Enterprise Resource Planning and E-Enterprise System

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Examine the MIS Organization Structure.

**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

Introduction, The Decision Making Process, System Approach to Problem Solving, The Structure of Management Information System, Types of Management Systems Concepts of Management Organization

**UNIT II Planning and Control and MIS Structure**

Introduction, Differences between planning and control information, Systems Analysis, Systems Design

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

### **UNIT III Enterprise Resource Planning and E-Enterprise System**

Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

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

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

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

Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management

### **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

Security and Ethical Issues: Introduction, Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical solutions for Privacy Protection

### **SUGGESTED READINGS:**

1. C. Laudon Kenneth, P. Laudon Jane (2018), Management Information System, 15<sup>th</sup> edition, Pearson Education, New Delhi.
2. James A. O'Brien , George M. Marakas , Ramesh Behl (2017), Management Information Systems, 10<sup>th</sup> edition, McGraw Hill, New Delhi.
3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
4. D.P. Goyal (2014), Management Information Systems: Managerial Perspectives,4<sup>th</sup> edition Vikas Publication, New Delhi.
5. Jawadekar (2017) Management Information Systems: A Global Digital Enterprise Perspective, 5<sup>th</sup> edition, McGraw Hill, New Delhi.

### **E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/5JMkdGQCm4k>
2. NPTEL :<https://youtu.be/JWZ6VAzZ9K0>
3. NPTEL :<https://youtu.be/HKraerQvIKg>
4. NPTEL :<https://youtu.be/C-Ezqeb5qik>
5. NPTEL :<https://youtu.be/nJgJoNScOEc>

21BPU511A			MARKETING MANAGEMENT (PRACTICAL)		Semester – V 2H – 1C	
Instruction Hours / week:		L: 0 T: 0 P:2	Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours						

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation,
  2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
  3. Critically evaluate the appropriate alternatives and draw a solution.
  4. Communicate in oral and written form and prepare report
  5. Work in team and exhibit leadership skills
  6. Able to apply the marketing concepts and skills lifelong.
- **Case Studies on** Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
  - Perform SWOT / PEST Analysis
  - Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
  - Select a company having a multiple product line, For the selected company
    - Analyse the product line and segmentation Market Positioning\
    - 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:**

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri , (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi
2. V. S. Ramaswamy , S. Namakumari (2018), *Marketing Management: Indian Context Global Perspective*, 6th edition, , Sage Publications India (P) Ltd., NewDelhi
3. Philip Kotler, Kevin Lane Keller, (2017), *Marketing Management*, 15th edition, Pearson Education, NewDelhi
4. Rajan Saxena (2017), *Marketing Management*, 5th edition, McGraw Hill Education, NewDelhi.
5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi

**COURSE OBJECTIVES:****To make the students**

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To apply the statistics tool to analyse the state of business firm.

**COURSE OUTCOMES****Learners should be able to**

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

**UNIT I Overview and Data Entry**

SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

**UNIT II Descriptive Statistics**

Descriptive statistics – Frequencies Distribution – Diagram – Graphs, Mean, Median, Mode, Skewness – Kurtosis – Standard Deviation.

**UNIT III Non parametric and parametric test**

Cross tabulation, Chi square, t test, independent sample t test, paired t test.

**UNIT IV** Analysis of Variance, Bivariate Analysis ANOVA – One way, Two Way ANOVA, Correlation – Rank correlation – Regression – charts.

**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

- Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, NewDelhi.
- Asthana & Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, PHI, New Delhi.
- Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies*, 3rd edition, Wiley, New Delhi.
- Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, NewDelhi.
- Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9<sup>th</sup> edition, Routledge, NewDelhi.

## E-Resources

1. NPTEL: [https://www.youtube.com/watch?v=8\\_4Z3iKzE8M&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G](https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G)
2. NPTEL: [https://www.youtube.com/watch?v=27pOf3\\_Kq3s&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2](https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2)
3. NPTEL: [https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI\\_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5](https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5)
4. NPTEL: <https://www.youtube.com/watch?v=GuUJtJBems>
5. NPTEL: <https://www.youtube.com/watch?v=n3y3xLNoPk4>

**Course Objectives****To make the students**

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

**Course Outcomes****Learners should be able to**

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

**Unit I**

**Introduction:** Human Resource Management - Concept and Functions- Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD. Emerging Challenges of Human Resource Management- Workforce Diversity - Empowerment; Downsizing – VRS - Human Resource Information System.

**Unit II**

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

**Unit III**

**Training and Development:** Concept and Importance - Identifying Training and Development Needs - Designing Training Programmes - Role-Specific and Competency-Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development - Career Development.

## Unit IV

**Performance Appraisal:** Nature - Objectives and Importance - Modern Techniques of Performance Appraisal - Potential Appraisal and Employee Counseling - Job Changes -Transfers and Promotions – Compensation - Concept and Policies- Job Evaluation - Methods of Wage Payments and Incentive Plans - Fringe Benefits - Performance-Linked Compensation.

## 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

1. S.S.Khanka. (2014). *Human Resource Management*, New Delhi, Sultan Chand & Sons
2. Gary Dessler. (2013). *A Framework for Human Resource Management*. 7<sup>th</sup> edition, Pearson Education.
3. DeCenzo, D.A. and S.P. Robbins. (2013). *Human Resource Management*, 11<sup>th</sup>edition, Pearson Education.
4. Bohlander and Snell,(2010). *Principles of Human Resource Management*, 16<sup>th</sup> edition, Cengage Learning.

## E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/Fa8E3tCDIpo>
2. NPTEL :<https://youtu.be/o2SiQ2EBrs8>
3. NPTEL :<https://youtu.be/o2SiQ2EBrs8>
4. NPTEL :[https://youtu.be/bu\\_yh3h0n3U](https://youtu.be/bu_yh3h0n3U)
5. NPTEL :<https://youtu.be/FiPPfxWgefA>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I Quality Management:**

Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance - International Quality Standards

**UNIT II Transaction Monitoring Process:**

Sampling inspection - Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance

**UNIT III Defects Management:**

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

**UNIT IV Problem Solving Techniques:**

Systematic Problem solving basics (P D C A) - Problem Solving Tools – Brainstorming - Basic 7QC Tools – Why Analysis - FMEA (Process Failure Mode Effects Analysis).

**UNIT V Process Improvement Methods:**

Need for Process Improvement - Kaizen - Introduction to Lean Methodology - Introduction to Six Sigma methodology

**SUGGESTED READINGS:**

TCS study material

**E- LEARNING RESOURCES :**

1. NPTEL : <https://youtu.be/SMOQV2CyVQo>
2. NPTEL : <https://youtu.be/IZeWMsdQAQc>
3. NPTEL : <https://youtu.be/m5Ms67KPOOA>
4. NPTEL : <https://youtu.be/B4KPUcVloT0>
5. NPTEL : <https://youtu.be/sd2xKiG8nnw>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To create Awareness about various business pain for new venture.
5. To Develop Entrepreneurs in all Areas of the Country
6. To Encourage Self Employment Tendencies

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I INTRODUCTION**

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

**UNIT II TYPES OF BUSINESS ENTITIES**

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

### **UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP**

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

### **UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES**

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

### **UNIT V MOBILIZING RESOURCES FOR START-UP**

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

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

### **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

### **E- LEARNING RESOURCES :**

1. NPTEL :[https://youtu.be/2vCMm1\\_MFpQ](https://youtu.be/2vCMm1_MFpQ)
2. NPTEL : <https://youtu.be/PWSv4KN05HU>
3. NPTEL : <https://youtu.be/dAJy-3A6lPM>
4. NPTEL : <https://youtu.be/wWsl48VLfVY>
5. NPTEL : <https://youtu.be/trIUu-2LfYQ>

**Course Objectives****To make the students**

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

**Course Outcomes****Learners should be able to**

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

**UNIT- I**

**Introduction:** Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities –Bonds and Equities.

**UNIT- II**

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

**UNIT-III**

**Financing Decision:** Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of Equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital

(WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage. Determinants of Capital Structure.

#### **UNIT-IV**

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

#### **Unit V**

**Working Capital Decisions:** Concepts of Working Capital - Risk-return trade off - Sources of short-term finance - Working Capital Estimation - Cash Management - Receivables Management - Inventory Management and Payables Management.

#### **Suggested Readings:**

1. S.N.Maheswari.( 2018). *Financial Management- Principles and practices*, [14<sup>th</sup> Edition], New Delhi: Sultan Chand & Sons.
2. James C. Van Horne and Sanjay Dhamija. (2016). *Financial Management and Policy* [12<sup>th</sup> Ed], New Delhi, Pearson Education.
3. Levy H. and M. Sarnat (2017). *Principles of Financial Management*, New Delhi, Pearson Education.
4. Joy, O.M.(2007). *Introduction to Financial Management*, New Delhi, TataMcGraw Hill Education
5. Singh, J.K .*Financial Management-text and Problems*, [ 2<sup>nd</sup> Ed] New Delhi, DhanpatRai and Company.
6. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. *Financial Management*. [9<sup>th</sup> Edition]. New Delhi, Vikas Publications.

#### **E- LEARNING RESOURCES :**

1. NPTEL :[https://youtu.be/Sx-dy96\\_tCQ](https://youtu.be/Sx-dy96_tCQ)
2. NPTEL : <https://youtu.be/FEGbjCrXjAA>
3. NPTEL : <https://youtu.be/S05LAOR4ur8>
4. NPTEL : <https://youtu.be/eWQSqVTIyyY>
5. NPTEL : <https://youtu.be/3R9Wb7Zsqv8>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I CONCEPT OF INDIRECT TAXES**

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

**UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’**

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

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

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

**UNIT IV PROCEDURAL COMPLIANCE UNDER GST :**

Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

**UNIT V OVERVIEW OF CUSTOMS ACT :**

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

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

**SUGGESTED READINGS :**

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, SahityaBhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. PawanDhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/  
<https://icmai.in/TaxationPortal/GST/index.php>

**E- LEARNING RESOURCES :**

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

**COURSE OBJECTIVES:****To make the students**

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. To understand the application of the latest concepts like Scrum framework, Agile methodology and design thinking
6. To Work in teams and exhibit leadership skills

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I : Strategic Management - Introduction**

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

**UNIT II Vision, Mission and Objectives**

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

### **UNIT III External environment:**

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

### **UNIT IV Organization Change, Agile and innovation**

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

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

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

### **UNIT V Generic competitive strategy and Strategic Evaluation**

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

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

### **SUGGESTED READINGS :**

1. AzharKazmi , Adela Kazmi (2015), Strategic management, 4th edition, McGraw Hill, New Delhi
2. Charles W.L. Hill , Gareth R. Jones, (2012), Strategic Management: An Integrated Approach, 9th edition, Cengage, New Delhi.
3. Fred R. David, Forest R. David, PurvaKansal (2018), Strategic Management Concepts: A Competitive Advantage Approach, 16th edition, Pearson Education, New Delhi.
4. John Pearce, Richard Robinson, AmitaMital (2017), Strategic Management: Formulation, Implementation and Control, 12th edition, McGraw Hill , New Delhi,
5. Barney/Hesterly (2015), Strategic Management and Competitive Adv: Concepts and Cases, 5th edition, Pearson Education, New Delhi.
6. Roman Pichler (2012), Agile Product Management With Scrum: Creating Products That Customers Love, Pearson Education, New Delhi.
7. IdrisMootee (2017), Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School, Wiley, New Delhi.

### **E- LEARNING RESOURCES :**

1. NPTEL :<https://youtu.be/WKr-lfE4QaE>
2. NPTEL : <https://youtu.be/8-pcuDIQKUw>
3. NPTEL : <https://youtu.be/p8LxBQDPvAQ>
4. NPTEL : <https://youtu.be/RnR2jJK0Gh8>
5. NPTEL : <https://youtu.be/-vKQ8VCY41U>

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**UNIT I**

To Select company Visit the Entrepreneur and collect the details regarding their

Entrepreneurial Qualities like Risk taking ability

Personality qualities

Creativity and innovation initiatives in product or services.

Prepare a case study or Video case on the Entrepreneur.

## **UNIT II**

Analyse the case studies on

- Family business
- Succession Planning / Conflict in family business

## **UNIT III**

Analyse the case studies on

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

## **UNIT IV Sources of Business Ideas and Feasibility Studies**

Drafting of a Business Plan for a business Idea

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

## **UNIT VMobilizing Resources for Start-Up**

Analyse the case studies on

- Start ups
- IPR/Patent/Copyrights

## **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

**COURSE OBJECTIVES:****To make the students**

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

**COURSE OUTCOMES:****Learners should be able to**

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

**List of Practical**

1. Preparation of capital budgeting process in an industry.
2. Evaluation of risk-return analysis of a company.
3. Estimation of components of cost of Capital of a new started business.
4. Evaluate theories of capital structure with an analysis of a company.
5. Comparison of IRR and NPV techniques of an organization.
6. Preparation of dividend policy in current corporate practice of a company.
7. Collection of different source of long term and short-term financing of a business unit.
8. Preparation of the principal yardsticks for measuring financial characteristics of investment proposal.
9. Evaluation of different methods used for ranking of investment proposal.
10. Choose any MNC and analyze the cost of capital and leverages.

11. Collection of the source of working capital of a new starting business.
12. Choose any company, evaluate working capital management and give suitable suggestions.

**Suggested Readings:**

1. S.N.Maheswari.( 2018). *Financial Management- Principles and practices*, [14<sup>th</sup> Edition], New Delhi: Sultan Chand & Sons.
2. James C. Van Horne and Sanjay Dhamija. (2016). *Financial Management and Policy* [12<sup>th</sup> Ed], New Delhi, Pearson Education.
3. Levy H. and M. Sarnat (2017). *Principles of Financial Management*, New Delhi, Pearson Education.
4. Joy, O.M.(2007). *Introduction to Financial Management*, New Delhi, TataMcGraw Hill Education
5. Singh, J.K .*Financial Management-text and Problems*, [ 2<sup>nd</sup> Ed] New Delhi, DhanpatRai and Company.
6. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. *Financial Management*. [9<sup>th</sup> Edition]. New Delhi, Vikas Publications.

**COURSE OBJECTIVES:**

To make the students

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

**COURSE OUTCOMES:**

Learners should be able to

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

The students should select a problem in Accounting, Finance, Marketing or any other arears 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)