

Bachelor of Business Administration CHOICE BASED CREDIT SYSTEM (CBCS)

**Syllabus
2021 – 2022**



DEPARTMENT OF MANAGEMENT

FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India

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FACULTY OF ARTS, SCIENCE AND HUMANITIES

UNDER-GRADUATE PROGRAMMES

REGULAR MODE

REGULATIONS - 2021

The following Regulations are effective from the academic year 2021-2022 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2021-2022 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

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

S. No.	DEGREE	DISCIPLINE
1	B. Sc.	Biochemistry
2	B. Sc.	Biotechnology
3	B. Sc.	Computer Science
4	B.Sc.	Mathematics
5	B.Sc.	Physics
6	B. Sc.	Chemistry
7	B. Sc.	Microbiology
8	B. Sc.	Information Technology
9	B. Sc.	Computer Technology
10	B.Sc.	Computer Science (Cognitive Systems)
11	B.Sc.	Computer Science (Artificial Intelligence and Data Science)
12	BCA	Computer Application
13	B.Sc.	Applied Science (Material Science)
14	B.Sc.	Applied Science (Foundry Science)
15	B. Com.	Commerce
16	B.Com (CA)	Commerce with Computer Applications
17	B. Com. (PA)	Commerce with Professional Accounting
18	B. Com. (BPS)	Commerce with Business Process Services

19	B.B.A.	Business Administration
20	B. Com	Financial Analytics
21	B. Com	International Accounting and Finance

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under '**Full-Time**' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

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

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

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

3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

3.2. Credits

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

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam,

Hindi, Sanskrit, French are offered as an additional course for Arts & Science Programmes. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

- 4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily. Students have to earn 59 Credits in Core Course.

4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work. Students have to earn 23 Credits in Discipline Specific Electives.

4.2.3. Generic Elective

Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

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

Note: A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only. Students have to earn 12 Credits in Generic Elective

4.2.4. Skill Enhancement Courses

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the

curriculum. Similarly final year students (V and VI Semesters) will have to choose at least one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester. Students have to earn 19 Credits in Skill Enhancement Courses.

Note: A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. The Head of Department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper.

4.2.6. Ability Enhancement Course

Ability Enhancement Course-1

The course (English I & II for Science Programmes / Intellectual Property Rights for Arts Programmes) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. Four credits are awarded for each course and the examinations will be conducted at the end of each semester. And Intellectual Property Rights for Arts Programme shall be offered during the first semester for which examination shall be conducted at the end of the semester.

Ability Enhancement Compulsory Course-2

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

4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester.

5.0 Value Added Courses

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and help the

students for getting placement. Students of all programmes are eligible to enroll for the value-added courses. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

6.0 Online Course

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

7.0 Extension Activities

Every student is encouraged to participate in at least any one of the following Extension activities:

- NSS
- NCC
- Sports / Mass drill
- YRC
- Club activities
- Other Co-curricular and Extra curricular activities

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

- 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- 25 % weightage for Exemplary Awards / Honours / Prizes secured.

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.

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

5. MEDIUM OF INSTRUCTION

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

6. MAXIMUM MARKS

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

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

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

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

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

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

8. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards' progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students' periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

b. ONLINE COURSE COORDINATOR

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

9. CLASS COMMITTEE

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

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

- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES

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

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

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

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

Theory Courses

S. No.	Category	Maximum Marks
1.	Assignment*	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
Continuous Internal Assessment : Total		40

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

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	<i>Viva – voce</i> [Comprehensive]*	5
Continuous Internal Assessment: Total		40

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

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

11.3 Pattern of Test Question Paper

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

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

Portions for Internal Test – III : Two units (Unit IV and V)

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20x1=20)
Part - B	Short Answer Type (3 x 2 = 6)
Part - C	3 Eight mark questions 'either – or' choice (3 x 8 = 24 Marks)

11.4 Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

12. ESE EXAMINATIONS

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

Pattern of ESE Question Paper:

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

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

Experiments	: 40 Marks
Record	: 10 Marks
Viva-voce	: 10 Marks
Total	: 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3. Evaluation of Project Work

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

*Combined valuation of Internal and External Examiners.

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

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

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

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

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

13. PASSING REQUIREMENTS

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

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

- 13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.
- 13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE
- 13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

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

15. AWARD OF LETTER GRADES

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

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

16. GRADE SHEET

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

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

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

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i G P_i}{\sum_i C_i}$$

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{i.e. CGPA of the entire programme} = \frac{\sum_n \sum_i C_{ni} G P_{ni}}{\sum_n \sum_i C_{ni}}$$

where,

C_i is the credit fixed for the course 'i' in any semester
 $G P_i$ is the grade point obtained for the course 'i' in any semester
 'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating **GPA** and **CGPA**.

17. REVALUATION

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

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

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

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

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

- Successfully completed all the components prescribed under Part I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

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

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in the **First Class**.

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

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

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

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

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

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

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

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

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

22. PROVISION FOR AUTHORISED BREAK OF STUDY

22.1 Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for

valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

- 22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.
- 22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.
- 22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.
- 22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

23. RANKING

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

24. SUPPLEMENTARY EXAMINATION

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

25. DISCIPLINE

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

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

26. REVISION OF REGULATION AND CURRICULUM

Karpagam Academy of Higher Education may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

**KARPAGAM ACADEMY OF HIGHER EDUCATION
COIMBATORE – 641 021.**

**DEPARTMENT OF MANAGEMENT
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAMME (CBCS) – B.B.A.
(2021–2022 Batch and onwards)**

Course Code	Name of the Course	Catego ries	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
SEMESTER – I												
21LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	9
21ENU101	Communicative English - I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	15
21BAU101	Principles of Management	CC	I, II, III, IV	a, b, c,d,e, f, g,j	6	0	0	5	40	60	100	17
21BAU102	Business Accounting	CC	I, II, III,IV	a, b, c, e, i,j,k	5	1	0	5	40	60	100	19
21AEC101	Intellectual Property Rights	AEC	I, II, III	a, b, e	4	0	0	4	40	60	100	21
21BAU111	Tally (Practical)	CC	I,II, III,IV	a, b, c,d,e, j	0	0	4	2	40	60	100	23
	Semester Total				25	1	4	26	240	360	600	
SEMESTER – II												
21LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	25
21ENU201	Communicative English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	28
21BAU201	Managerial Economics	CC	I, II, III	a, b, c,e, d,j	6	2	0	6	40	60	100	30
21BAU202	Business Statistics	CC	I, II, III	a, b, c, d,e,j,k	5	1	0	5	40	60	100	32
21AEC201	Environmental Studies	AEC	I,II, III, IV	a, h, e, i	3	0	0	3	40	60	100	34
21BAU211	Business Statistics (Practical)	CC	I, II, III	a, b, c, d,e,j,k	0	0	3	1	40	60	100	36
	Semester Total				24	3	3	25	240	360	600	

Course Code	Name of the Course	Catego ries	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – III												
21BAU301	Marketing Management	CC	I, III	a,e	6	0	0	5	40	60	100	38
21BAU302	Management Accounting	CC	I, III	a,e	6	2	0	6	40	60	100	40
21BAU303	Human Resource Management	CC	I, II, III	a, b, c, d,e	6	2	0	6	40	60	100	42
21BAU304A	IT Tools for Business	SEC	I, III	a,e	5	0	0	3	40	60	100	44
21BAU304B	E- Commerce	SEC	I, III	a,e	5	0	0	3	40	60	100	46
21BAU311A	IT Tools for Business (Practical)	SEC	I,II, III	a, b, c, e	0	0	3	2	40	60	100	48
21BAU311B	E-Commerce (Practical)	SEC	I,II, III	a, b, c, e	0	0	3	2	40	60	100	50
	Semester Total				23	4	3	22	200	300	500	
SEMESTER – IV												
21BAU401	Legal Aspects of Business	CC	I, II, III, IV	a, b, e,,i, j	6	2	0	6	40	60	100	52
21BAU402	Research Methodology	CC	I, II, III	a,c,d,e, j,k	6	2	0	6	40	60	100	54
21BAU403	Financial Management	CC	I, II, III	a, b, c.d, e, j	6	2	0	6	40	60	100	56
21BAU404A	Banking Law and Practice	SEC	I, III, IV	a,c,d,e, i,j	6	0	0	5	40	60	100	58
21BAU404B	Business Analytics	SEC	I, III	a,c,d, j,k	4	0	0	4	40	60	100	60
21BAU411B	Business Analytics (Practical)	SEC	I, III, IV	a,c,d,e, i,j	0	0	2	1	40	60	100	62
	Semester Total				24/ 22	6	0/2	23	160/ 200	240/ 300	400/ 500	

Course Code	Name of the Course	Catego ries	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
	SEMESTER –V											
21BAU501A	Investment Analysis and Portfolio Management	DSE	I,III	a, e, j	6	0	0	5	40	60	100	64
21BAU501B	Insurance Principles and Practice	DSE	I,III	a, e, j	6	0	0	5	40	60	100	66
21BAU502A	Advertising and Brand Management	DSE	I,III	a, e, j	6	2	0	6	40	60	100	68
21BAU502B	Logistic and Supply Chain Management	DSE	I,III	a, e, j	6	2	0	6	40	60	100	70
21BAU503A	Taxation – I	SEC	I, II, III, IV	a,b,c,d, e,i,j,k	5	1	0	4	40	60	100	72
21BAU503B	Decision making using Statistical Software Package	SEC	I,II,III	a, b, c,d,e,f, g,j	5	0	0	4	40	60	100	74
21BAU504A	International Trade Procedures and Documentation	GE	I, II, III, IV	a, b, e,,i, j	6	2	0	6	40	60	100	76
21BAU504B	Production and Operations Management	GE	I, II, III,IV	a,,c,d,e ,h,i,j,k	6	2	0	6	40	60	100	78
21BAU511A	Taxation- I (Practical)	SEC	I, II, III, IV	a, b,c,d,e, i,j,k	0	0	2	1	40	60	100	80
21BAU511B	Decision making using Statistical Software Package (Practical)	SEC	I,II,III	a, b, c,d,e,f, g,j	0	0	3	1	40	60	100	82
	Semester Total				23	5/4	2/3	22	200	300	500	

Course Code	Name of the Course	Catego- ries	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – VI												
21BAU601A	Management of Industrial Relations	DSE	I, III, IV	a, e,i,j	6	2	0	6	40	60	100	84
21BAU601B	Performance Management	DSE	I, III	a,e,j	6	2	0	6	40	60	100	86
21BAU602A	Entrepreneurship Development	GE	I, III, IV	a, e,i,j	6	2	0	6	40	60	100	88
21BAU602B	Ethics and Corporate Social Responsibility	GE	I, III	a,e,j	6	2	0	6	40	60	100	90
21BAU603A	Taxation – II	SEC	I, III	a,e,j,k	4	0	0	3	40	60	100	93
21BAU603B	Retail Management	SEC	I,II,II I	a, b, d,e,f,g,j	6	0	0	4	40	60	100	95
21BAU611A	Taxation – II (Practical)	SEC	I, III	a,e,j,k	0	0	2	1	40	60	100	97
21BAU691	Project	DSE	I, II, III	a,b,c,d, e,h,j,k	0	0	8	6	40	60	100	99
	ECA/NCC/NSS/Sports/General Interest etc										Good	
	Semester Total				16/ 18	4	10/ 8	22	200/ 160	300/ 240	500/ 400	
	Programme Total							140	1240	1860	3100	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	21AEC101	Intellectual Property Rights
II	21AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	21BAU101	Principles of Management
I	21BAU102	Business Accounting
	21BAU111	Tally (Practical)
II	21BAU201	Managerial Economics
II	21BAU202	Business Statistics
	21BAU211	Business Statistics (Practical)
III	21BAU301	Marketing Management
	21BAU302	Management Accounting
	21BAU303	Human Resource Management
IV	21BAU401	Legal Aspects of Business
	21BAU402	Research Methodology
	21BAU403	Financial Management

SKILL ENHANCEMENT COURSES		
Semester	Course Code	Name of the Course
III	21BAU304A	IT Tools for Business
	21BAU311A	IT Tools for Business (Practical)
	21BAU304B	E- Commerce
	21BAU311B	E-Commerce (Practical)
IV	21BAU404A	Banking Law and Practice
	21BAU404B	Business Analytics
	21BAU411B	Business Analytics (Practical)
V	21BAU503A	Taxation – I
	21BAU511A	Taxation- I (Practical)
	21BAU503B	Decision Making Using Statistical Software Package
	21BAU511B	Decision Making Using Statistical Software Package (Practical)
VI	21BAU603A	Taxation – II
	21BAU611A	Taxation – II (Practical)
	21BAU603B	Retail Management

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course Code	Name of the Course
V	21BAU501A	Investment Analysis and Portfolio Management
	21BAU501B	Insurance Principles and Practice
	21BAU502A	Advertising and Brand Management
	21BAU502B	Logistics and Supply Chain Management
VI	21BAU601A	Management of Industrial Relations
	21BAU601B	Performance Management
	21BAU691	Project

GENERIC ELECTIVE		
Semester	Course Code	Name of the Course
V	21BAU504A	International Trade Procedure and Documentation
	21BAU504B	Production and Operations Management
VI	21BAU602A	Entrepreneurship Development
	21BAU602B	Ethics and Corporate Social Responsibility

PROGRAMME OUTCOMES (PO)

- a) Graduates will acquire fundamental knowledge in the Management and its functional domains.
- b) Graduates will gain hands on experience of real time business practices through tutorials, case studies, role plays, projects, workshops and training to facilitate lifelong learning.
- c) Graduates will obtain the ability to analyse and solve the complex business problems using management tools and technologies
- d) Graduates will exhibit critical thinking skills in understanding the real-time managerial issues and advocate creative and innovative solutions.
- e) Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas.
- f) Graduates will attain and exhibit skills to work as team and 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.
- h) Graduates will understand various environmental factors and their impact on society and business.
- i) Graduates will demonstrate ethical and socially sustainable code of conduct in personal and professional decision making process.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- j) Graduates will understand the problems faced by the business sector in the current scenario and analyse the practical aspects of Organizational setting and techniques applying theoretical knowledge.
- k) Graduates will acquire the research and technological skills needed to analyze a business situation and prepare and present a management report and take strategic decisions.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will gain knowledge on theory and practical aspects of management and functional domains.
- II. Graduates will be equipped with quantitative and qualitative skills to identify, analyze, create opportunities in higher studies, managerial jobs and entrepreneurial ventures.
- III. Graduates evince the importance of lifelong learning by acquiring necessary managerial skills to think strategically and to lead, motivate and manage teams.
- IV. Graduates will become socially responsible and value driven citizens contributing to the sustainable growth of management profession and the community.

Program Educational Objectives	Program Outcomes										
	a	B	C	d	e	f	g	h	i	J	k
Graduates will gain knowledge on theory and practical aspects of management.	√	√								√	
Graduates will be equipped with quantitative and qualitative skills to identify, analyze, create opportunities in higher studies, managerial jobs and entrepreneurial ventures.	√	√	√	√						√	√
Graduates evince the importance of life-long learning by acquiring necessary managerial skills to think strategically and to lead, motivate and manage teams.			√	√	√	√	√				√
Graduates will become socially responsible and value driven citizens contributing to the sustainable growth of management profession and the community.			√	√	√	√	√	√	√		

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், ஆய்வுநோக்கையும் 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.

அலகு – I : தமிழ் இலக்கியவரலாறு – I

(10

மணிநேரம்)

முச்சங்க வரலாறு - சங்க இலக்கியத்தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் -நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அறஇலக்கியங்கள் - 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 – காதற்பரத்தைக் 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. அகன்ஞாலம் விளக்கும் - நெய்தல் கலி – தலைவி கூற்று- 119.

அகநானூறு :

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

புறநானூறு :

1. உற்றுழி உதவியும் உறுபொருள் கொடுத்தும் -183
2. பல்சான்றீரே – பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

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

செய்நன்றி அறிதலும் - நல்லியக்கோடனை நயந்தனிர் 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: இல்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்,
50 - வையத்துள் வாழ்வாங்கு

அன்புடைமை: 80 - அன்பின் வழியது
விருந்தோம்பல்: 90 - மோப்பக் குழையும்
இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன்
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.

4. 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, இந்தப்புவிமியில், 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. விண்மாரி, 10. அத்தனை பொத்து.

அலகு - IV : காப்பிய இலக்கியம் (12 மணிநேரம்)

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 வினை காலம்' - 'கொணர்க ஈங்கு என' (148-153)

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

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

வஞ்சிக் காண்டம் : நடுகல் காதை - 'மதுரை மூதூர்' - '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 படாஅள்' (32-57).

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

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை :

'வாழி எம்கோ' - 'அரசுஆள் 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 வங்கிமேலாளருக்கு 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.

Part I TAMIL 2021. Odd Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

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. Korhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.

COURSE OBJECTIVES :**To make the students**

- To understand the concept, functions and levels of management and how the different school of thoughts are integrated into management principles and practices.
- To know the management functions and its application in business
- To understand the leadership and motivation theories and realize the practical implication in the individual performance.
- To realize the importance of groups and teamwork and managing of conflict between the members of the organization.
- To impart the knowledge on directing
- To impart the importance of controlling and managing change.

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

1. Understand the concepts of management and the functions of management.
2. Execute the managerial functions of planning, organizing and controlling in a variety of circumstances.
3. Exhibit the leadership skills whenever required and work in groups and teams by motivating and resolving conflict arising in groups and adapting to change.
4. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
5. Exhibit the changes in organization and tactics in managing conflict
6. Assess the changing in management and administration control

UNIT I Introduction to Management and Organizations

Definition of management – science or art – manager vs entrepreneur - types of managers - managerial roles and skills – manager: functions –Professional ethics of a manager - evolution of management – scientific, human relations, system and contingency approaches – Management by Objectives (MBO), Management by Exception (MBE) - Forms of business organization - sole proprietorship, partnership, company-public and private sector enterprises - organization culture and environment – current trends and issues in management.

UNIT II Planning

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – planning premises – strategic management – planning tools and techniques – decision making steps and process.

UNIT III Organising

Nature and purpose – formal and informal organization – organization chart – organization structure – types – line and staff authority – departmentation– delegation of authority – centralization and

decentralization – job design - human resource management – HR planning, recruitment, selection, training and development, performance management, career planning and management.

UNIT IV Directing

Directing - Foundations of individual and group behaviour – Motivation – motivation theories – motivational techniques – job satisfaction – job enrichment – leadership – types and theories of leadership – communication – process of communication – barrier in communication – effective communication – communication and IT.

UNIT V Controlling

System and process of controlling – budgetary and non-budgetary control techniques – use of computers and it in management control – productivity problems and management – control and performance – direct and preventive control – reporting.

SUGGESTED READINGS:

1. Tripathi.P.C and P.N.Reddy (2017), Principles of Management, 6Th Edition, Mc Graw Hill India, New Delhi.
2. Vijay Kumar Kaul. (2016). Principles and Practices of Management. Vikas Publication, New Delhi
3. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International, Innovation and Leadership Perspective, 11th edition, McGraw Hill Education, New Delhi.

E-Resources

1. <https://epdf.pub/principles-of-management.html>
2. <https://www.freebookcentre.net/business-books-download/Introduction-to-Principles-of-Management.html>
3. <https://nptel.ac.in/courses/122108038/>

KAHE - Learning Management System

1. <http://172.16.25.76/course/view.php?id=1531>

COURSE OBJECTIVES:**To make the students**

- To understand the accounting concepts, convention and accounting standards.
- To acquire the knowledge to prepare the final accounts.
- To understand the depreciation methods.
- To know the partnership accounts.
- To comprehend the difference between capital and revenue.
- To acquire knowledge on preparing the bank reconciliation statement

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Understand the difference between capital and revenue.
3. Prepare the final accounts.
4. Calculate the depreciation using different methods
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the accounting aspects.
6. Understanding the equity ratios in partnership accounts

UNIT I Accounting Concepts, Conventions and Principles

Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses and limitations of Accounting, Concepts and Conventions, Accountings uses, Accounting information, Accounting equations – Meaning - compensation of accounting, effects of transactions- Accounting Ethics - Importance of ethics in accounting. Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies- Basic Accounting Procedure – Journal, rules of debit and credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries – Trial balance.

UNIT II Subsidiary books and Bank Reconciliation Statement

Subsidiary books – Cashbook, types of cash book, Single column, double column, entries, Objective, preparation, Errors and Rectification, Suspense Accounting – meaning, utility and preparation. Bank Reconciliation: - Meaning, causes of differences, need and importance, preparation and presentation of BRS (Simple Problems)

UNIT III Final Accounts

Final Accounts – Meaning, need and objectives – Trading Account – Meaning, need and preparation, Profit and loss Account – meaning, Need and preparation, Balance Sheet- Meaning, need and Preparation, Final Accounts with adjustment entry.

UNIT IV Capital and Revenue, Reserves and Provisions and Depreciation

Capital and Revenue – Capital expenses- Revenue expenses – Deferred revenue expenses - Reserves and Provisions - Depreciation – meaning, methods of charging depreciation, straight line method- written - down method- Annuity method- depletion method.

UNIT V Partnership Accounts

Partnership – Admission of a partner – Treatment of Goodwill and Reserves- Retirement of a Partner – Death of a Partner- Profit and Loss Appropriation account.

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

SUGGESTED READINGS:

1. Maheshwari, S.N., Suneel, K., Maheshwari, and Sharad, K., Maheshwari. (2018). Financial Accounting, 6th edition, Vikas Publishing House Pvt., Ltd, New Delhi.
2. R. K. Arora (2018), Financial Accounting: Fundamentals, Analysis and Reporting, Wiley, New Delhi.
3. R. Narayanaswamy, R. (2017). Financial Accounting: A Managerial Perspective. 6th Edition, PHI Learning Pvt. Ltd, New Delhi.
4. Asish K. Bhattacharyya (2017), Essentials of Financial Accounting, 4th edition, PHI Learning Private Limited, New Delhi.
5. Jain, S.P., and Narang K.L. (2016). Financial Accounting, Kalyani Publishers. New Delhi

E-Resources

1. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
2. <https://www.ebooks.com/en-us/subjects/accounting/>
3. <https://nptel.ac.in/courses/110101131/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1529>

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

21BAU111

**TALLY
(Practical)****Semester – I
4H – 2C**

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the heads of accounts available in the accounting software
- To know the mechanics of creating the vouchers
- To be aware of the inventory valuations methods
- To understand various financial statements analysis
- To be aware of financial analysis tools available in the software
- To acquire knowledge on report generation

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

1. Understand the different accounting heads of accounts and its importance
2. Create vouchers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and retrieve ratios
5. Creating backup and ensuring the accuracy of the accounting data
6. Communicate the output derived.

LIST OF PRACTICALS

1. Create a Company and Ledger accounts.
2. Create a Accounting voucher
3. Create Debit/Credit Notes, Memorandum and Post Dated Vouchers
4. Create different types of GST Invoices.
5. Create Stock Group, Stock Items and Unit of Measurement
6. Create an Inventory Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary, Ratio Analysis, Fund flow and Cash flow statement
8. Create a payroll with suitable example.

SUGGESTED READINGS:

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari (2017), Implementing GST in Tally.ERP 9,
5. Shraddha Singh (Author), Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, Vands Publishers, New Delhi

E-Resources

1. <https://www.attitudetallyacademy.com/html/E-book>
2. <http://tallyerp9book.com/>

KAHE - Learning Management System

1. <http://172.16.25.76/course/view.php?id=1532>

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

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, மற்று அவர்தாம் அணிமா, காவிரி நீர் பெருந்தீர்த்தம், அந்நிலைமைத் தானத்தை, அந்தணர்தம் சாத்தனார், மற்று அதன் 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 (17மணிநேரம்)

- | | | |
|---------------------------------|---|---|
| 1. மகாகவி பாரதியார் | - | யோக சித்தி-தேடிச்சோறு |
| 2. பாரதிதாசன் | - | தமிழின் இனிமை-
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 (17மணிநேரம்)

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 - ஓளவை 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.

Part I TAMIL 2021. Even Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

21ENU201		COMMUNICATIVE ENGLISH – II			Semester – II	
					4H – 4C	
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

- To understand the importance of business correspondence
- To know about the business and technical report
- To understand the ways in drafting of various agreement
- To realize the importance of drafting partnership agreement
- To impart the knowledge on drafting and conveyance
- To draft letters to arrange company meeting

COURSE OUTCOMES:

Learners should be able to

1. Understand the importance of business correspondence
2. Know about the business and technical report
3. Understand the ways in drafting of various agreement
4. Realize the importance of drafting partnership agreement
5. Impart the knowledge on drafting and conveyance
6. Draft letters to arrange company 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 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.
6. Denis Clifford, Ralph E. Warne, (2001), The Partnership Book: How to Write a Partnership Agreement (Form a Partnership), Nolo; 6th Bk&Cdr edition
7. N.D. Kapoor, (2018), Elements of Company Law, Sultan Chand & Sons (P) Ltd.

COURSE OBJECTIVES:**To make the students**

- To understand the demand, supply functions and its applicability.
- To know the importance of the production function.
- To gain knowledge on the market structure and its price determination.
- To understand the importance of macroeconomic indicators like National income, GDP, Inflation.
- To understand the concepts of monetary policy and fiscal policy.
- To acquire knowledge on balance of trade and payment

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

1. Apply the demand and supply concept in managerial decisions
2. Calculate the Cost, Revenue and breakeven point and apply it in decision making process.
3. Formulate the pricing strategies based on the market structure.
4. Gain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payments and make business decision based on the Macroeconomic indicators, inflation and business cycle and understand the impact of monetary policy, money supply and balance of payments on running a business.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills.
6. Understand the functions of commercial bank and theories of interest.

UNIT I Managerial Economics; Demand and Supply:

Introduction – Meaning, nature and scope of managerial 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 and Variable Factors – Short and 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– Types of Inflation – Effects of Inflation – Control of Inflation.

UNIT V Monetary and Fiscal 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.

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-Resources

1. <https://epdf.pub/managerial-economics84ed28a3e234f607d8b67fd30c1104f456672.html>
2. https://www.academia.edu/34707649/Managerial_Economics_Textbook
3. <https://nptel.ac.in/courses/110101005/>

KAHE - Learning Management System

1. <http://172.16.25.76/course/view.php?id=1970>

COURSE OBJECTIVES:**To make the students**

- To understand the concept of business statistics
- To acquire the knowledge of summary statistics
- To know the concepts of central tendency and dispersion
- To understand the correlation and regression analysis concepts
- To be aware of the index numbers and trend analysis
- To be aware on time series analysis

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

1. Calculate and apply the measure of central tendency and dispersion in decision making.
2. Evaluate the relationship and association between variables to formulate the strategy in business.
3. Apply the concept of index numbers and trend analysis in business decisions.
4. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
5. Exhibit the knowledge on Index and time series analysis
6. Demonstrate the components in time series

UNIT I Introduction to Statistics

Statistics – Meaning, definition – uses – limitation. Statistical variables: Qualitative and Quantitative. Frequency Distributions, Data Grouping: Discrete and Continuous, Introduction to Graphs, Graph for Qualitative variables, Graph for Quantitative variables, Various types of graphs and diagrams: pictographs, bar diagram, scatter diagram, histogram, pie chart, frequency curve and frequency polygon

UNIT II Measures of Central Tendency

Mean, Median and Mode, Weighted Average, Geometric Mean, Harmonic Mean, Relative merits of Mean, Median and Mode in a distribution, Mean of two or more means

UNIT III Measures of Dispersion

Measures of Dispersion, Range, Co-efficient of Range, Quartiles, Inter-Quartile Range and Quartile Deviation, Coefficient of Quartile Deviation, Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of Variation, The Lorentz Curve, Skewness and Kurtosis; Measures of Skewness: Absolute and Relative; Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's; Moments and Moments based measures of Skewness (β_1) and Kurtosis (β_2)

UNIT IV Correlation and Regression Analysis

Introduction to Correlation, Karl Pearson's product moment Co-efficient of Correlation, Positive, negative and zero correlation, Correlation through Scatter diagrams, Interpretation

of Correlation Co-efficient, Simple and Multiple Correlation; Regression and the criterion for the Line of Best Fit, Explained and Unexplained Variation, Multiple Regression

UNIT V Index Numbers and Time-Series Analysis

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

SUGGESTED READINGS:

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
4. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi

E-Resources

1. <https://nptel.ac.in/courses/110107114/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1971>

COURSE OBJECTIVES:

- To create the awareness about environmental problems among people.
- To develop an attitude of concern for the environment.
- To motivate public to participate in environment protection and improvement.
- To understand the environmental process
- To be aware on the interaction between social and environmental
- To understand the environmental policies

COURSE OUTCOMES:

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

UNIT I INTRODUCTION - ENVIRONMENTAL STUDIES and 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. 2018. Perspectives in Environmental Studies. 6th Edition, 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. 2012. Environmental Science, 9th edition, John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand and Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2010. Fundamentals of Ecology. 5th edition, 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 and Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2013. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies (3rd 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. 2013. Environmental Studies. 4th Edition. Excel Books Publications, New Delhi.

E-Resources

1. <https://smartprep.in/2017/08/ugc-environmental-studies-textbook-erach-bharucha-pdf-free-download/>
2. https://www.academia.edu/31783413/Environmental_Studies_For_Undergraduate_Courses
3. <https://nptel.ac.in/courses/120108004/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1972>

COURSE OBJECTIVES:**To make the students**

- To understand the concept of business statistics
- To acquire the knowledge of summary statistics
- To know the concepts of central tendency and dispersion
- To understand the correlation and regression analysis concepts
- To be aware of the index numbers and trend analysis
- To be aware on time series analysis

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

1. Calculate and apply the measure of central tendency and dispersion in decision making.
2. Evaluate the relationship and association between variables to formulate the strategy in business.
3. Apply the concept of index numbers and trend analysis in business decisions.
4. Exhibit the knowledge on Index and time series analysis
5. Demonstrate the components in time series
6. Understand the regression analysis

LIST OF PRACTICALS

1. Calculation of Arithmetic mean
2. Calculation of Median
3. Calculation of Mode
4. Calculation of Geometric Mean
5. Calculation of Harmonic Mean
6. Calculation of Standard Deviation
7. Calculation of Coefficient of Variance
8. Calculation of Correlation Analysis
9. Calculation of Regression Analysis

SUGGESTED READINGS:

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
4. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi

E-Resources

1. <https://nptel.ac.in/courses/110107114/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1971>

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of marketing, and 4Ps of Marketing
- To gain the knowledge of segmenting the market
- To familiarize with the promotion management and recent development in marketing
- To apply the marketing concepts and skills lifelong.
- To be aware on the changes in marketing trends
- To understand the marketing process and segmentation

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

1. Understand the Concept of marketing, and 4Ps of Marketing
2. Gain the knowledge of segmenting the market
3. Familiarize with the promotion management and recent development in marketing
4. Exhibit the market process and segmentation
5. Analyze the challenges and opportunity in marketing management
6. Access the marketing trends and mapping the competency

UNIT I MARKETING MANAGEMENT

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- Marketing Ethics – Meaning – Importance – Consumerism

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, Market Positioning – Customer Relationship Management.

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- Intellectual property rights- patent rights-copy right

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 and sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, digital marketing, services marketing, green marketing, Rural marketing- International marketing.

SUGGESTED READINGS:

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

E-Resources

1. <https://epdf.pub/principles-of-marketing-14th-edition.html>
2. https://www.academia.edu/36953849/Read_Principles_of_Marketing_15th_Edition
3. <https://nptel.ac.in/courses/110104068/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1257>

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of costing, budgeting and standard cost.
- To comprehend on the contemporary issues relevant to financial statement analysis.
- To analyze the financial performance of an organization by preparing financial statements
- To solve the problems and take decisions based on the result.
- To communicate orally and in written form the concepts and solutions.
- To be aware on the preparation of financial statement for decision making

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

1. Understand the Concept of Concept of costing, budgeting and standard cost.
2. Comprehend on the contemporary issues relevant to financial statement analysis.
3. Analyze the financial performance of an organization by preparing financial statements
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Assess the contemporary issues and challenges in budget control

UNIT I MANAGEMENT ACCOUNTING AND COST ACCOUNTING

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Code of ethics for cost accountant and management accountant - Cost control and Cost reduction, Cost management- Preparation of Cost sheet in accordance with cost accounting standards.

UNIT II FINANCIAL STATEMENT ANALYSIS

Financial Statement analysis- meaning- significance – tools – comparative – common size -Horizontal and Vertical Analysis. Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios- Solvency ratio- Profitability ratio – Turnover ratio-Capital Gearing ratio.

UNIT III CASH FLOW STATEMENT AND FUND FLOW STATEMENT

Cash Flow Statement: Meaning, Uses, Limitations, schedule of changes in working capital, Sources and uses of funds. Fund Flow Statement: Meaning, Uses, Limitations, inflow and outflow of cash, AS3 Standard format.

UNIT IV MARGINAL COSTING AND DECISION MAKING

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Decision Making : Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V BUDGETARY CONTROL AND STANDARD COSTING

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Standard Costing : Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Target cost - Transfer Pricing

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

SUGGESTED READINGS:

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari and Dr Suneel K Maheshwari (2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2019) Management and Cost Accounting, 7th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, 1st Edition, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

E-Resources

1. <http://dl.icdst.org/pdfs/files1/fd4846052fb3b1dcc306f40b2f986829.pdf>
2. <http://213.55.83.214:8181/Bussiness%20Ebook/mang%20end%20accounting/Advanced%20Management%20Accounting.pdf>
3. <https://nptel.ac.in/courses/110101003/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1258>

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
- To communicate about the recruitment and selection procedures.
- To analyze the methods of wage fixation
- To understand and apply wage and salary principles and policies
- To acquire knowledge on induction and training
- To be aware on the international human resource management

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

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. Communicate about the recruitment and selection procedures.
3. Analyze the methods of wage fixation
4. Analysis the Human resource policy and principles in international human resource management
5. Understand the concept on wages and salary administration
6. Apply knowledge to brought industrial relation

UNIT I HUMAN RESOURCE MANAGEMENT

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices – Functions of HR manager – HR Professionals – Code of ethics

UNIT II HUMAN RESOURCE PLANNING, JOB ANALYSIS AND JOB DESIGN

Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP, Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design, Job Enrichment.

UNIT III RECRUITMENT, SELECTION, INDUCTION AND TRAINING

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment

Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning

Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal

Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation- Provident fund – Employee State Insurance – Gratuity – Payment of Gratuity Act 1972- Payment of Bonus Act 1965- Minimum Wage Act 1948.

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM.

SUGGESTED READINGS:

1. Aswathappa, K. (2017). *Human Resource Management*, 6th edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2012), *Human Resources Management: A South Asian Perspective*, 16th edition, Cengage India, NewDelhi.

E-Resources

1. https://www.academia.edu/31368081/E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT_HRM_.pdf
2. <https://bookboon.com/en/hrm-ebooks>
3. <https://nptel.ac.in/courses/110105069/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1253>

COURSE OBJECTIVES:**To make the students**

- To gain basic understanding of computer, its component and its application in business.
- To comprehend the need and application of word processor, presentation, spreadsheet and database in business.
- To communicate orally and in written form the understanding of computer, computer applications in business.
- To be aware on the usage of hardware and software
- To access the spreadsheet concept in business application
- To understand the business application and its usage

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

1. Gain basic understanding of computer, its component and its application in business.
2. Comprehend the need and application of word processor, presentation, spreadsheet and database in business.
3. Communicate orally and in written form the understanding of computer, computer applications in business.
4. Understand the concepts in developing and maintaining databases
5. Access the spreadsheet concepts in business application
6. Exhibit the knowledge in usage of hardware and software

Unit I Introduction to Computers

Definition - Characteristics and Limitations of Computers – Components of Computer System – Elements of Computers – Hardware – Software – Input and Output Devices – Storage Devices.

Unit II Word Processing

Introduction to Word Processing - Word Processing Concepts - Use of Templates - Working with Word Document - Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables - Inserting, filling and formatting a table - Inserting Pictures and Video - Mail Merge - Including linking with Database - Printing Documents Creating Business Documents

Unit III Preparing Presentations

Basics of Presentations – Slide - Fonts – Drawing – Editing - Inserting Tables, Images, texts, Symbols, Media - Design – Transition – Animation – Slideshow - Creating Business Presentations using above facilities

Unit IV Spreadsheet and its Business Applications

Spreadsheet Concepts - Managing worksheets- Formatting - Entering data – Editing and Printing a Worksheet; Handling Operators in Formula, Project Involving Multiple Spreadsheets - Organizing Charts and Graphs Generally used Spreadsheet Functions - Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Unit V Databases Introduction to Database Development

Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Sorting and Filtering. Select data with queries: Creating Query by design and by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating and working with table joins. Using operators and expressions: Creating simple and advance criteria. Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet.

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 and 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

E-Resources

1. <https://www.kobo.com>>ebook

COURSE OBJECTIVES:**To make the students**

- To gain basic knowledge on the fundamental concepts of E-Commerce
- To understand the different e-commerce model and its application in business
- To comprehend on dynamics of designing a website.
- To communicate orally and in written form the ecommerce, ecommerce models and its application in business.
- To understand the technology developments in ecommerce
- To be aware on the security threats in e-commerce

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

1. Gain basic knowledge on the fundamental concepts of E-Commerce
2. Understand the different e-commerce model and its application in business
3. Comprehend on dynamics of designing a website.
4. Communicate orally and in written form the ecommerce, ecommerce models and its application in business.
5. Understand the technology development in ecommerce
6. Security threats identifying knowledge and smart way of usage of technology

UNIT I Introduction to e-commerce

Meaning - Concept of e-commerce - e-commerce Vs e-business - Advantages and Disadvantages of e-commerce - Value chain in e-commerce - Porter's value chain model - Competitive advantage and competitive strategy - Different types of e-commerce like B2B - B2C - C2C - C2B - G2C.

UNIT II Technology in e-commerce

An overview of the internet - Basic network architecture and the layered model - Internet architecture - Network hardware and software considerations - Intranets and extranets - The making of world wide web - Web system architecture - ISP - URL's and HTTP - Cookies.

UNIT III Building and Hosting website

Choosing an ISP - Registering a domain name - Web promotion - Internet marketing techniques - e-cycle of internet marketing - Personalization - Mobile agents - Tracking customers - Customer service - CRM and E-value – Web Portal, Aggregator, Cloud computing, Technology and CRM - Web page design using HTML and CSS - Overview of HTML - Basic structure of an HTML document - Basic text formatting – Links- Images - Tables - Frames - Form and introduction to CSS.

UNIT IV Security Threats

Security in cyberspace - Kinds of threats and crimes - Client threat - Communication channel threat - Server threat - Other programming threats - Frauds and Scams Basic cryptography for enabling security in e-commerce - Encryption - Public and Private key encryption - Authentication and trust using digital signature and digital certificates - Internet security using VPN – Firewalls – SSL - Internet

payment systems - Features of payment methods - 4C payment methods - Electronic money - ACID and ICES test - Payment gateway - SET protocol for credit card payment - Electronic payment media - e-cash and e-wallet - E-check, Credit card - Debit card - Smart card - EFT and ACH.

UNIT V Business to Business e-commerce

Meaning - Benefits and opportunities in B2B, B2B building blocks and their relationship to supply chain management - Key B2B models and their main functions, EDI as a B2B tool - Consumer oriented e-commerce: traditional retailing and e-retailing - Benefits and key success factors for e-retailing - Models for e-retailing like specialized and generalized e-stores - e-mall - Direct selling by manufacturer - Supplementary distribution channel - e-broker and e-services like web-enabling services - Matchmaking services - Information selling on the web - Entertainment services and auction services - e-core values - ethical issues - Legal issues - Taxation issues and international issues.

SUGGESTED READINGS:

1. Joseph, P. T. (2015). *E-Commerce: An Indian Perspective* (5th Edition.). New Delhi: PHI learning Pvt. Ltd.
2. Ravi Kalakota, and Andrew Winston. (2018). *Frontiers or Electronic Commerce*. New Delhi: Addison Wesley.
3. Dave Chaffey.(2013). *E-Business and E-Commerce Management: Strategy, Implementation and Practice*. New Delhi: Pearson Education.
4. Turban, Efraim, King, David, Lang, and Judy (2009). *Introduction to Electronic Commerce* (3rd Edition). New Delhi: Prentice Hall.
5. Kalyanam, Kirithi, Hanson, and Ward A. (2012). *Internet Marketing and E-Commerce* (2nd ed.). New Delhi: Thomson Learning.
6. Debjani Nag. (2005). *E-Commerce: The Cutting Edge of Business*(2nd ed.). New Delhi: McGraw Hill Education.
7. Jaiwal, S. (2010). *E – Commerce*. New Delhi: Galgotia Publications Pvt. Ltd.
8. Geg Holden. (2010). *Starting an E-Commerce Business for Dummies*. 7th Edition New Delhi: IDG Books India Pvt. Ltd.

E-Resources:

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-201.pdf>
2. <https://nptel.ac.in/content/storage2/courses/106108103/pdf/PPTs/mod13.pdf>

COURSE OBJECTIVES:**To make the students**

- To know the MS-word features and its application
- To be familiar with MS-Excel function and its application
- To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
- To be aware of the MS-Powerpoint and its usage.
- To understand the usage of MS-Access and its applications
- To be aware on the usage of software and hardware tools

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 (written) to convey the outputs produced.

LIST OF PRACTICAL**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 and 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 and Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.
7. Use V lookup functions for employees' job title, salary, usage of Car and use H lookup function for employees' feedback score and salary increment

MS POWERPOINT

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

MS ACCESS

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

SUGGESTED READINGS:

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. Faithe Wempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
3. Dinesh Maidasani(2015), Learning Computer Fundamentals, MS Office and Internet and 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

E-Resources

1. <https://WWW.kobo.com>ebook>

COURSE OBJECTIVES:**To make the students**

- To gain basic knowledge on the fundamental concepts of E-Commerce
- To understand the different e-commerce model and its application in business
- To comprehend on dynamics of designing a website.
- To understand the procedures of Booking through online
- To gain knowledge on online business transaction
- To understand the procedures in fund transfer

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

1. Gain basic knowledge on the fundamental concepts of E-Commerce
2. Understand the different e-commerce model and its application in business
3. Comprehend on dynamics of designing a website.
4. Understand the transaction procedures in fund transfer
5. Exhibit knowledge on online business transaction
6. Understand the procedures for online share trading

LIST OF PRACTICALS

1. Online business Transaction - Online Shopping
2. Procedures for online share trading
3. Procedures for booking Railway/Air tickets
4. List the B2C, C2C, P2P mostly used by Indian consumers
5. Online Application Form Filling for RTGS / NEFT and Procedure for Fund Transfer through RTGS / NEFT
6. Procedure for fund transfer using Pay TM/Google Pay and other mode of payment
7. Create Web page designing using HTML
8. Create text formatting, Tables and images
9. Create Hypertext Links to pages

SUGGESTED READINGS:

1. Joseph, P. T. (2012). *E-Commerce: An Indian Perspective* (4th ed.). New Delhi: PHI learning Pvt. Ltd.
2. Ravi Kalakota, and Andrew Winston. (2009). *Frontiers or Electronic Commerce*. New Delhi: Addison Wesley.
3. Dave Chaffey.(2013). *E-Business and E-Commerce Management: Strategy, Implementation and Practice*. New Delhi: Pearson Education.

4. Turban, Efraim, King, David, Lang, and Judy (2009). *Introduction to Electronic Commerce* (6th ed.). New Delhi: Prentice Hall.
5. Kalyanam, Kirithi, Hanson, and Ward A. (2012). *Internet Marketing and E-Commerce* (2nd ed.). New Delhi: Thomson Learning.
6. Debjani Nag. (2005). *E-Commerce: The Cutting Edge of Business* (2nd ed.). New Delhi: McGraw Hill Education.
7. Jaiwal, S. (2010). *E – Commerce*. New Delhi: Galgotia Publications Pvt. Ltd.
8. Geg Holden. (2007). *Starting an E-Commerce Business for Dummies*. New Delhi: IDG Books India Pvt. Ltd.

E-Resources:

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-201.pdf>
2. <https://nptel.ac.in/content/storage2/courses/106108103/pdf/PPTs/mod13.pdf>

COURSE OBJECTIVES:**To make the students**

- To know the essential elements of Indian Contract Act 1872, Sale of goods Act 1930, Negotiable Instruments Act 1881, and Companies Act.
- To gain knowledge on the application of the prominent laws in business.
- To understand the legal laws in business
- To be aware on consumer protection act
- To understand the rights of consumers
- To acquire knowledge on regulations on other laws

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

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of legal aspects in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument for achieving common goals.
4. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
5. To communicate orally and in written form the understanding of laws related to business.
6. Understand the role of business in legal aspects

UNIT I Indian Contract Act, 1872

Law of contract –Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract.
Contracts of Guarantee and indemnity – Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety.

UNIT II Contract of Agency and Sale of Goods Act, 1930

Contract of Agency – Introduction, Agent and Agency, Kinds of Agencies, Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney

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 Partnership Act 1932 and Limited Liability Partnership Act 2008

Partnership - Meaning, Definition, Characteristics, and Types of Partners – Liability of Partners.
Limited Liability Partnership: Meaning, Definition

UNIT IV The Companies Act 2013

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, Board and General Meetings and Proceedings, Auditor.

UNIT V Winding up of the company

Accounts of company – Winding up – Official liquidators –Insolvency and Bankruptcy code 2016-
National company law tribunal.

SUGGESTED READINGS:

1. Akhileshwar Pathak (2018), Legal Aspects of Business, 7th edition, Mc Graw Hill, New Delhi.
2. Ravinder Kumar (2016), Legal Aspects of Business, 4th edition, Cengage Learning, New Delhi.
3. Daniel Albuquerque (2017), Legal Aspects of Business, 2nd edition, Oxford University Press, New Delhi.
4. Parul Gupta(2018), Legal Aspects of Business: Concepts and Applications, Vikas Publishing.
5. K. Ramachandra, B. Chandrashekara, et al. (2016), Legal Aspects of Business -Text and Cases, 2nd edition, Himalaya Publishing House, New Delhi.

E-Resources:

1. <https://theintactone.com/2019/02/26/kmb207-legal-aspects-of-business/>

RESEARCH METHODOLOGY**21BAU402****Semester – IV
8H – 6C****Instruction Hours / week L: 6 T: 2 P: 0****Marks: Internal: 4 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

- To understand the concept of research, research process, research design, sampling techniques, hypothesis testing and report writing.
- To analyse the research problems and design the blue print to capture data and analyse the same using appropriate statistical techniques.
- To formulate the research design and sampling design suitable for the problem.
- To communicate orally and written form the research problem, research design, sampling techniques.
- To design a report to communicate the findings and suggestion to make business decision.
- To acquire knowledge probability and nonprobability sampling techniques

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

1. Comprehend the meaning of research, research process, research design, sampling techniques, hypothesis testing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques.
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. Understand the complete methods in the aspect of research

UNIT I RESEARCH AND RESEARCH PROCESS

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

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 – Observation – Interview – Questionnaire

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 and 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.

UNIT IV HYPOTHESIS TESTING

Hypothesis – Qualities of a good Hypothesis –Null Hypothesis and Alternative Hypothesis. Hypothesis Testing –Tests concerning means and proportions; ANOVA, Chi-square test, Z test, T test and other Non parametric tests, correlation and Regression analysis

UNIT V INTERPRETATION AND REPORT WRITING

Interpretation - Meaning - Significance – Report Writing – Steps in Report writing - Layout of research report – Types and Principles of 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- Book Source:

1. <https://bbamantra.com/research-methodology/>
2. <https://www.studynama.com/community/threads/bba-business-research-methods-pdf-notes-ebook-free-download.4108/>
3. <https://nptel.ac.in/courses/107108011/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1977>

FINANCIAL MANAGEMENT**21BAU403****Semester – IV
8H – 6C****Instruction Hours / week L: 6 T: 2 P: 0****Marks: Internal: 4 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

- To Understand the Concept of financial management, objective of financial management, the major decisions taken by finance manager and its impact
- To familiarize the compounding and discounting technique for measuring the time value of money.
- To select profitable projects by applying capital budgeting techniques
- To guide the importance of maintain short term solvency position in an organization
- To analyse cases in a team and exhibit leadership skills.
- To understand the importance of financial data in preparing report

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

1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Familiarize the compounding and discounting technique for measuring the time value of money.
3. Select profitable projects by applying capital budgeting techniques
4. Guide the importance of maintain short term solvency position in an organization
5. Analyse cases in a team and exhibit leadership skills.
6. Appropriate statement preparation for financial management

UNIT I FINANCIAL MANAGEMENT AND SOURCES OF FINANCE

Evolution, Scope and Functions of Finance Managers-Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager – Treasurer and Controller, Financial Decisions, Agency Conflict and Agency cost.

Objectives of a Firm – Introduction; Profit Maximization; Shareholders' Wealth Maximization (SWM)

Sources of Finance - Introduction; Short-term Finance; Long-term Funds

Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

UNIT II TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS

Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method (Problems)

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

Capital budgeting techniques : Discounted and Non Discounted : NPV, Profitability index (Benefit Cost Ratio), Pay back Period, IRR ; (Problems)

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL

Capital Structure, Capital structure determinants, NI Approach, NOI approach, Traditional Approach, Relevance of Capital Structure Theories ; Irrelevance of Capital Structure

Cost of Capital; Components of Cost of capital: Cost of Debt; Cost of Preference Capital; Cost of Equity Capital, Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital (Problems)

UNIT IV LEVERAGE AND DIVIDEND POLICY

Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage. Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)

Dividend Policy – Introduction; Types of dividend – MM Approach - Factors influencing the dividend policy; Financing and Dividend Decision; Dividend Relevance: Walter's Model

UNIT V WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.

Introduction; Concepts of Working Capital; Working capital Policies, Operating Cycle, (Problems) Estimation of working capital (Problems).

Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities

Receivables Management :Credit Policy: Nature and Goals ;Collection Procedures

Inventory Management : Nature of Inventory, EOQ, Reorder level.

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

SUGGESTED READINGS:

1. Pandey. I.M. (2016). *Financial Management*, 11th edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13th edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.

E-Resources

1. <https://www.studynama.com/community/threads/bba-financial-management-pdf-notes-ebook-summary-free-download.4110/>
2. <https://nptel.ac.in/courses/110/107/110107144/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=15>

COURSE OBJECTIVES:**To make the students**

- To understand the role of banking and its role in development of economy
- To analyze the legal framework of banking system
- To familiarize with the banking sector reforms in India
- To guide the importance of e-services
- To analyze the risk factor in banking
- To understand the technological development in banking

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

1. Understand the role of banking and its role in development of economy
2. Analyze the legal framework of banking system
3. Familiarize with the banking sector reforms in India
4. Guide the importance of e-services
5. Access and manage the risk in banking and service
6. Technological development and its usage in banking and insurance

UNIT I Banking Regulation Act 1949

Introduction to banking – Types of Banks – Functions of Banks - Banking Regulations Act, 1949 – Reserve Bank of India (RBI): Evolution – Organisational structure of RBI – Functions of RBI – Credit Creations of RBI – Credit Control Measures – Monetary Policy and its objectives - Relationship between RBI and Commercial Banks.

UNIT II Banker and Customer

Definition of banker and customer – Relationship between Banker and customer – Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien– General procedure for opening a savings, current and fixed deposit Account – Special types of customers.

UNIT III Negotiable Instrument Act 1881

Negotiable Instruments: Meaning & Definition – Characteristics – Negotiable Instrument Act 1881- Cheque and its kinds – Crossing, Endorsement, Material Alteration – Collection and payment of Cheque – Refusal or bouncing of cheque. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque

UNIT IV Loans and Advances

Loans and Advances – Principles of Sound Lending - Non Performing Assets (NPA) – Definition and Meaning – Types of NPAs - Causes – Remedies – Basel Banking Norms – Basel I, Basel II and Basel III.

UNIT V Banking Sector Reforms

Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card – E-Services – Online/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS).

SUGGESTED READINGS

1. E.Gordon & K. Natrajan, (2015), Banking Theory, Law & Practice, Himalaya Publishing House, Mumbai, 24th revised edition.
2. G.S.Popli and Anuradha Jain, (2016), Principles and Systems of Banking, PHI Learning Private Limited, New Delhi.
3. K.P.M. Sundaram and P.N.Varshney, (2014), Banking Law and Practice, Sultan Chand & Sons Publishing House, New Delhi.
4. Indian Institute of Banking and Finance, (2016), Principles & Practice of Banking, Macmillan Publishers India Private Ltd., Chennai.
- 5.K.C.Shekar, Lekshmy Shekar, (2015), Banking theory and Practice, Vikas Publishing House Pvt.Ltd., 20th edition.

E-Resources

1. <https://www.cakart.in/blog/elective-1-banking-law-and-practice-free-pdf-ebook/https://fbf.eui.eu/ebooks/>

COURSE OBJECTIVES:**To make the students**

- To understand terms related to database design and management
- To the objectives of data and information management
- To understand the database development process
- To understand the relational model and relational database management system
- To aware of the database integration
- To measure matrix, KPI and performance management

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

- Understand terms related to database design and management
- Understand the objectives of data and information management
- Understand the database development process
- Understand the relational model and relational database management system
- Exhibit the database integration
- To measure and analyse the performance management

UNIT I

Introduction to the BA Role: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The BA roadmap: different levels of business analysis - The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts. Project Definition and Scoping: Aspects - Projects phases - Project approaches (Waterfall, Agile, Iterative, Incremental) - The role of the BA across the project lifecycle.

UNIT II

Business view of Information Technology Applications: Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business - Enterprise Applications - Information users and their Requirements. Data Definition: Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.

UNIT III

Introduction to OLTP and OLAP – OLTP – OLAP – Different OLAP Architectures – OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture. Business Intelligence – Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards – Need for BI – BI value chain – Introduction to Business Analytics. BI Definitions and Concepts – BI Component Framework – Need for BI – BI Users – Business Intelligence applications – BI roles and responsibilities.

UNIT IV

Data Integration – Data Warehouse – Goals – Data sources – Extract – Transform, Load – Data Integration – Technologies – Data Quality maintenance – Data profiling. Data Modelling – Basics – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modeling life cycle – Designing the Dimensional Model.

UNIT V

Measures, Metrics, KPIs and Performance Management – Definition – Measurement system terminology – Role of Metrics and metrics supply chain – fact based decision making and KPIS use of KPIs – potential source for metrics. Enterprise Reporting – Report standardization – Balanced score card – dashboards – scoreboards vs. dashboards. BI in Real world – BI and mobility – BI and cloud computing – BI for ERP systems –Social CRM and BI.

SUGGESTED READINGS

1. Fundamentals of Business Analytics, Wiley, 2015, Revised Edition 3. Pang-Ning Tan
Michael Steinbach, Vipin Kumar
2. Introduction to Data Mining, Pearson Education, 2015, Revised Edition Reference
Books

E-Resources

1. <https://link.springer.com/book/10.1007%2F978-3-030-05719-0>
2. <https://searchbusinessanalytics.techtarget.com/ebooks>

COURSE OBJECTIVES:**To make the students**

- To understand the role of banking and its role in development of economy
- To analyze the legal framework of banking system
- To familiarize with the banking sector reforms in India
- To guide the importance of e-services
- To analyze the risk factor in banking
- To understand the technological development in banking

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

1. Understand the role of banking and its role in development of economy
2. Analyze the legal framework of banking system
3. Familiarize with the banking sector reforms in India
4. Guide the importance of e-services
5. Access and manage the risk in banking and service
6. Technological development and its usage in banking and insurance

LIST OF PRACTICALS

1. Write a program to demonstrate functions and operators
2. Vectors: Grouping values into vectors, then doing arithmetic and graphs with them
3. Matrices: Creating and graphing two-dimensional data sets
4. Summary Statistics: Calculating and plotting some basic statistics: mean, median, and standard deviation
5. Factors: Creating and plotting categorized data
6. Data Frames: Organizing values into data frames, loading frames from files and merging them
7. Write a program to demonstrate Probability distributions
8. Write a program to Establish a Regression

SUGGESTED READINGS

1. Daniel Navarro,(2013). *Learning Statistics with R*. University of Adelaide Publications.
2. Garrett Grolemond and Hadley Wickham (2016). *R for Data Science*
3. Hadley Wickham, (2014). *Advanced R Programming*, (1st ed.)
4. Jeffrey Stanton,(2013). *Introduction to Data Science, with Introduction to R*, Version3 ,
5. Roger.D.Peng, (2015). *R Programming for Data Science*

E-Resources

1. <https://www.r-project.org/>
2. <https://www.datamentor.io/r-programming/>
3. https://www.datacamp.com/courses/free-introduction-to-r?utm_
4. <https://www.coursera.org/learn/r-programming>
5. <https://172.16.25.76/Course/View.php?id = 2216>
6. <https://nptel.ac.in/courses/111104100/>
7. https://nptel.ac.in/content/syllabus_pdf/111104100.pdf
8. <https://www.edx.org/learn/r-programming>

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

21BAU501A

Semester – V
6H – 5C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the Concept of investing and mechanics for formulating investment decisions.
- To familiarize with the mechanics of security market
- To apply the fundamental and technical analysis for selecting the investment avenues
- To acquire various aspect of investment
- To analyze the portfolio theory
- To understand the fundamental analysis and market efficiency

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Familiarize with the mechanics of security market
3. Apply the fundamental and technical analysis for selecting the investment avenues
4. Exhibit the investment decision based on vital analysis
5. Formulation of policy on portfolio management
6. Analyzing aspect for wise investment and for portfolio management

UNIT I The Investment and Investment Avenues

Concepts of investment – Sources of investment information- Investment Instruments. Investment cycle – Capital Market – Role of SEBI – Capital Market Regulators.

UNIT II Risk and Return and Valuation of Securities

Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,.

Risk and risk aversion. Capital allocation between risky and risk free assets-Utility analysis

Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

EIC framework; Economic analysis: Leading lagging and coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point and figure chart. Patterns: head and shoulders, triangle, rectangle, flag, cup and saucer, Indicators: moving averages Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV Portfolio Management and portfolio Theory

Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio

Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory

UNIT V Mutual Funds, Portfolio Evaluation and Portfolio Revision

Mutual Funds : Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

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

SUGGESTED READINGS :

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th edition, McGraw Hill
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.
3. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2nd edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th edition, McGraw-Hill.

E-Resources

1. <https://bbamantra.com/research-methodology/>
2. <https://www.studynama.com/community/threads/bba-business-research-methods-pdf-notes-ebook-free-download.4108/>
3. <https://nptel.ac.in/courses/107108011/>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1977>

COURSE OBJECTIVES:**To make the students**

- To enhance the knowledge in insurance mechanism
- To enlighten the knowledge towards the principles and practice of insurance
- To be aware of various claims available in insurance.
- To acquire the knowledge on regulatory framework
- To analyze the risk factor in insurance
- To understand the technological development in insurance

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

1. Understand the concept of risk and uncertainty
2. Apply the laws relevant to insurance
3. Calculate the various insurance claims.
4. Regulatory aspects in banking and its development
5. Access and manage the risk in banking and service
6. Technological development and its usage in banking and insurance

UNIT I Risk and Uncertainty

Insurance – Meaning, Need, Importance - Risk and Uncertainty - Definition - Classification of risk - Sources of Risk - External and Internal Insurance – Meaning - Nature - Significance - Essential Requirements and Principles of Risk Insurance – Reinsurance - Privatisation of Insurance Business in India - Insurance Regulatory Development Authority – Recent Developments in the Insurance Sector.

UNIT II Life Insurance

Life Insurance - Law Relating to Life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignment and Nomination - Title and claims - Concept of trust in life policy - LIC - Role and Functions - General Insurance - Law relating to general insurance - Different types of general insurance

UNIT III Health Insurance

Health Insurance: Determinants of Health; Factors affecting the health system in India; Health Insurance Intermediaries; Underwriting: Medical and Non-Medical; Health Insurance Products; Stakeholders in Claim Process; Challenges in Health Insurance; Health Insurance to Poorer Section.

UNIT IV Fire and Marine Insurance

Fire Insurance - Marine Insurance - Law relating to Marine Insurance - Scope and Nature - Types of Policy - Insurable Interest - Disclosure and Representation - Insured Perils - Proximity Cause - Voyage – Warranties - Measurement – Subrogation – Contribution - Under Insurance.

UNIT V Reinsurance

Concept and Importance of Reinsurance: Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme; IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and monitoring of Insurance Frauds

SUGGESTED READINGS:

1. Jave S. Trieschimam, Sandra G. Gustarson, Robert E Houyt, Risk Management and Insurance Thomson Sowlla Western Singapore 2003.
2. Scoh E Herrington Risk Management and Insurance McGraw Hill New Delhi 2003.
3. Dorfman Mark S Introduction to Risk Management and Insurance 8th Edition. Prentice Hill India New Delhi 2007.
4. Harold D Stephen and W Jean Kwon Risk Management and Insurance Blackwell Publicing co., New York 2007.
5. Misra M.N. and Misra S.R Insurance Principles and Practice S .Chand and Co. New Delhi 2007. 6. Gupta P.K. Insurance and Risk Management Himalayan. Publishing House New Delhi 2008.
6. Mishra M.N (2016), Insurance Principles and Practice, 22nd Edition, S. Chand Publishing, New Delhi.
- 7.P.KGuptha (2015), Insurance and Risk Management, Himalaya Publications
- 8.Jyotsna Sethi, Nishwan Bhatia (2012), Elements of Banking and Insurance, 2nd edition, PHI, New Delhi.

E-Resources

1. <https://www.kopykitab.com/Insurance-Principles-And-Practice-by-M-N-Mishra-S-B-Mishra>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=779>

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
- To enlighten the knowledge towards brand and branding management
- To familiarize with the media planning and media selection process
- To acquire knowledge on brand management
- To understand the media planning and selection in business
- To access the consumer perspective and value

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

1. Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
2. Enlighten the knowledge towards brand and branding management
3. Familiarize with the media planning and media selection process
4. Branding ways to create portfolio through advertisement
5. Analyze the ideological aspect of designing and choosing media
6. Understanding the perspective of consumer and there value

UNIT I Introduction to Advertising and Integrated Marketing Communication

Definition of Advertising, History of Advertising, Roles of Advertising, Functions of Advertising, Key Players in Advertising, Types of Advertising, Steps in Development of Advertisement – Ethics in promoting a product - Advertising Agency

Integrated Marketing Communication, Evolution of Integrated Marketing Communication, Role of IMC, Consumer Behaviour, Consumer buying decision process, Communication Process, Promotional Mix: Tools for IMC, The IMC Planning Process, Global IMC

Unit II Advertising Design and Layout

Appeals, Message Strategies and Executional Framework: Advertising Design, Advertising Theory, Types of Advertising Appeals, Structure of an Advertisement, Message Strategies, Cognitive strategies, Executional Strategies, Creating an Advertising, Advertising Effectiveness

UNIT III Media planning and Media Selection

Media Planning and Strategies: Growth and Importance of Media, Meaning and Role of Media Planning, Media Plan, Market Analysis, Media Objectives, Developing and Implementing Media Strategies, Evaluating the effectiveness

Print Media and Outdoor media: Characteristics of the press, Basic media concepts, Newspapers, Magazines, Factors to consider for magazine advertising, Packaging, Out-of-home Advertising, Directory Advertising - Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines

UNIT IV Copy Writing and Public relations

Broadcast and Internet Media: Meaning of Broadcast Media, Radio as Medium, Television as Medium, Internet Advertising, Email Advertising - Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content

Public Relation and Publicity: Meaning of Public Relations, Difference between public relations and advertising, Role of Public Relations, Process of Public Relations, Advantages and Disadvantages of Public Relations, Publicity, Advantages and Disadvantages of Publicity

UNIT V Branding

Brand building : Concept, Strategy and Culture, Brand Personality and Positioning, Brand Life Cycle, The Product and the Brand, Strategic Brand Management Process, Concept of Brand Equity, Brand Identity and Positioning, Using Brand Elements and Brand Associations to build Equity, Brand Extension – Ethics in Brand building.

SUGGESTED READINGS:

1. Belch (2017), Advertising and Promotion: An Integrated Marketing Communications Perspective, 9th edition, McGraw Hill, New Delhi.
2. Keller/ Parameswaran/ Jacob (2015), Strategic Brand Management: Building, Measuring, and Managing Brand Equity, 4th edition, Pearson Education, New Delhi.
3. BATRA (2002), Advertising Management, 5th edition, Pearson Education. New Delhi.
4. Thomas O'Guinn, Chris Allen, Richard J. Semenik, Angeline Close Scheinbaum (2015), Advertising and Integrated Brand Promotion with CourseMate, 7th edition, Cengage Learning, New Delhi.
5. Kirti Dutta(2012), Brand Management: Principles and Practices, Oxford University Press, New Delhi.

E-Resources:

1. <https://onlinelibrary.wiley.com/doi/book/10.1002/9781119207733>
2. <https://nptel.ac.in/courses/110104070/>

KAHE – Learning Management System

1. <http://172.16.13.33/course/view.php?id=384>

COURSE OBJECTIVES:**To make the students**

- To Understand the concept of logistics and supply chain management
- To familiarize with the components of supply chain ‘
- To enlighten the knowledge towards port management
- To solve basic problems related to warehouse and transportation
- To identify the performance measures of material handling system
- To understand the general structure of shipping industry

COURSE OUTCOME**Learners should be able to**

1. Develop a fundamental base of Logistics and Supply chain management
2. Provide knowledge and skills related to shipping industry
3. Demonstrate knowledge of an integrated approach to the management of the supply of material and services to organization and insight into the impact of this.
4. Create an insight about the performance measures of material handling system
5. Exhibit the performance measures of material handling system
6. Highlights evoke in shipping industry

UNIT I Logistics

Logistics - Definition - History and Evolution - Objectives - Elements - Emerging concept in logistics - Transportation - Role of transportation in logistics - Transportation selection decision - Basic modes of transportation - Rail, Road, Water, Air, Pipeline - Characteristics of different modes - Transport economics - Outsourcing logistics - Integrated logistics - Integrated logistics - Operational flows - Operational requirements - Reverse logistics - scope, design, E-logistics - Method of documentation.

UNIT II Supply Chain Management

Supply Chain Management: Introduction and Development - Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement - Supply Chain Management Strategy– Push and Pull systems - E-SCM - Enterprise Resource Planning (ERP).

UNIT III Warehousing and Stores Management

Introduction to warehousing - Concepts - Decision making - Operations - Need for warehousing - Issues affecting warehousing - Various warehousing facilities - Different types of ware houses. Distribution strategy: Choice of Market - network design - Warehouse designed operation and Distribution planning - Transportation - Packaging. Types of

Inventory Control - Demand Forecasting - Warehousing and Stores Management - Routing - Transportation Management Some Commercial Aspects in Distribution Management - Codification - Distribution Channel Management.

UNIT IV Material Handling System

Principles and Performance measures of material handling systems - Introduction. Vehicle travel path (time) - Handling time - Vehicle utilization - No. of loads completed - congestion - Effective performance systems. Fundamentals of various types of material handling systems - Automated storage and retrieval systems - Bar coding technology and applications RFID technology.

UNIT V Shipping Industry

Introduction to shipping - General structure of shipping industry - Characteristics - Liner and Tramp operations - Types of chartering - International shipping routes - Technological development in ocean transport. Role of shipping intermediaries - Shipping agents - Clearing and forwarding agents - Freight forwarders - Freight brokers. Investment analysis in shipping - negotiating the sale of a ship. Bill of lading disputes - strategies for ship repair - Maintenance and materials management in shipping. Port and harbour - Classification - Major and Minor ports in India.

SUGGESTED READINGS:

1. D K Agrawal (2005), Textbook of Logistics and Supply Chain Management, Mac Millam Publications. New Delhi.
2. Ailawadi, Rakesh Singh (2008), Logistics Management, PHI Learning, New Delhi
3. Martin Christopher (2005), Logistics and Supply Chain Management: Creating Value-Adding Networks, Pearsons Education, New Delhi.
4. J P Saxena (2003), Warehouse Management and Inventory Control, Vikas Publication House Pvt Ltd, New Delhi.
5. Raghuram Ashopa, Batnagar Dixit, Ramani Rao, Sinha (2014), Shipping Management (Cases and Concepts), Trinity Press Ltd., New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the Concept of assessee, assessment, heads of income and Income Tax laws.
- To enlighten the knowledge towards provisions relating to salary income, house property income, business income, capital gain and other sources.
- To familiarize with the concept of assessment of individuals
- To communicate orally and in written form the income tax and computations of IT.
- To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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

1. Understand the Concept of assessee, assessment, heads of income and Income Tax laws.
2. Enlighten the knowledge towards provisions relating to salary income, house property income, business income, capital gain and other sources.
3. Familiarize with the concept of assessment of individuals
4. Communicate orally and in written form the income tax and computations of IT.
5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
6. Access the changes in taxation principles based on the year and to prompt the results.

UNIT I

Income Tax Act 1961- Definition of Income - Assessment Year - Previous Year - Assessee - Assessee in default - Scope of income - Charge of tax - Residential status of Individual, HUF - Company - Income which do not form part of total income.

UNIT II

Salaries and House Property - Computation of Income from Salaries and Income from House Property.

UNIT III

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

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- Set off and Carry forward of losses.

UNIT V

Deduction out of gross total income - Computation of Total Income – Rates of tax for individuals - Assessment of Individuals – PAN – Filing of Returns.

Note: Distribution of marks for theory and problems shall be 40 % and 60 % respectively.

SUGGESTED READINGS:

1. Gaur., & Narang. (2023). *Income Tax Law and Practice* (16th ed.). Ludhiana : Kalyani Publishers.
2. Mehrothra. (2023). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Jayaprakash Reddy. (2023). *Taxation* (3rd ed.). New Delhi: APH Publishing Corporation.
4. Dinkare Pagarae. (2023). *Direct Tax*. New Delhi: Sultan Chand and Sons.
5. Dr. Vasani, M.S. (2023). *Direct Taxation Ready Reckoner* (28th ed.). LexisNexis.

E-Resources

1. <https://www.ebooks.com/en-in/subjects/business-taxation-ebooks/684/>
2. <https://nptel.ac.in/content/storage2/courses/109104071/Module11/lecture39.pdf>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=19>

21BAU503B	DECISION MAKING USING STATISTICAL SOFTWARE PACKAGE	Semester – V 5H – 4C
Instruction Hours / week L: 5 T: 0 P: 0	Marks: Internal: 100 External: 0	Total: 100

COURSE OBJECTIVES:**To make the students**

- To understand the importance and features of SPSS
- To understand the descriptive analytical tools available in SPSS and its appropriate application and interpretation.
- To know the univariate tools available in SPSS
- To familiarize with the multivariate analysis
- To understand the multivariate analysis tools available in SPSS.
- To communicate orally and in written form the understanding of SPSS and its features.

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

1. To understand the importance and features of SPSS
2. To understand the descriptive analytical tools available in SPSS and its appropriate application and interpretation.
3. To know the univariate tools available in SPSS
4. To familiarize with the multivariate analysis
5. To understand the multivariate analysis tools available in SPSS.
6. To communicate orally and in written form the understanding of SPSS and its features.

UNIT I Overview and Data Entry

Statistical Software package – 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, Correlation– Regression – Scree plots.

UNIT V Multivariate analysis

Multiple Regression - Factor Analysis – Cluster Analysis – Principle Component Analysis - Correspondents Analysis – Variance Analysis – Discriminant Analysis

SUGGESTED READINGS:

1. Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, New Delhi.
2. Asthana and Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, PHI, New Delhi.

3. Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies*, 3rd edition, Wiley, New Delhi.
4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, NewDelhi.
5. Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9th edition, Routledge, NewDelhi.

E-Resources:

1. <https://epdf.pub/business-analytics-for-managers-use-r80168.html>
2. <https://nptel.ac.in/courses/110107092/>

INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION

21BAU504A

Semester – V
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**

To understand the concept of Export, EXIM strategies and Export incentive schemes.

- To familiarize with the export incentive schemes
- To guide the export and import documentation procedures
- To understand the concept of business risk management
- To be aware on export procedure and documentation
- To understand the information technology in international business

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

1. Understand the concept of Export, EXIM strategies and Export incentive schemes.
2. Familiarize with the export incentive schemes
3. Guide the export and import documentation procedures
4. Access and exhibit the policies and procedures in international trade
5. Understand the logical way of clearance in transportation
6. Measure based on the value of information and its usage of technology in business

UNIT I Export Procedures and Documents

The Search for an overseas buyer, Processing an Export Order, Negotiation of Documents, Role of Banks in Export-Import Transactions.

Methods of Payments and INCO Terms: Methods of Payment, Financing Exporters and Importers, Instruments of Payment.

UNIT II EXIM Strategies, Export Marketing and Methods of Financing Exporters and Business Risk Management

EXIM Business Plan and Strategy, EXIM policy, Export Strategy Formulation, Export Financing, Import Strategy (Sourcing Strategy), International Marketing, Export Marketing – Going Global, Different Forms of International Trade.

Methods of Financing Exporters and Business Risk Management: Pre-Shipment Finance, Post Shipment Export Advance, Factoring and Insurance, Types of Risks, Quality and Pre Shipment Inspection.

UNIT III Custom Clearance of Import, Export Cargo and Logistics and Characteristics of Modes of Transportation

Clearance of Import Cargo, Clearance of Export cargo, Custom Valuation, The Harmonized System, Carnets, New Developments in Custom Clearance Procedure.

Logistics and Characteristics of Modes of Transportation: Planning Physical Distribution, Benefits of Efficient Logistics System, Concept of Marketing Logistics System, Critical Elements of a Logistics System, International Transport System - ECGC

UNIT IV Characteristics of Shipping Industries and Containerization and Leasing Practices

History of Shipping Industry, Characteristics of Shipping Industry, Role of Intermediaries in Shipping Industry, Latest Trends in Logistics Operations, Ocean Freight Structure.

Containerization and Leasing Practices: Containerization – Concept and Operation, History of Containerization, Types of Containers, Benefits of Containerization, Global Trade and containerization, Container Leasing Practices and Inland Container Depots.

UNIT V Export Incentive Schemes and Information Technology in International Business:

Duty Exemption Scheme, Duty Remission Scheme, Export Promotion Capital Goods Scheme, Special Economic Zones – Importer-Exporter Code.

Information Technology in International Business: Electronic Procurement, Electronic Marketing, Electronic Logistics.

SUGGESTED READINGS :

1. Dr. Khushpat S. Jain, Apexa V. Jain (2017) Foreign Trade - Theory, Procedures, Practices and Documentation, Himalaya Publishing House, New Delhi.
2. C. Rama Gopal (2016), Export Import Procedures Documentation and Logistics, New Age International (P) Ltd, New Delhi.
3. Justin Paul, Rajiv Aserkar (2013), Export Import Management, Oxford University Press, New Delhi.
4. Mustafa (2010), Foreign Trade Finance and Documentation, 3rd edition, Laxmi Publications, New Delhi.
5. Abhishek A. Rastogi (2015), Handbook On Foreign Trade Policy 2015-2020, 1st edition, Lexis Nexis, New Delhi

E-Resources:

1. <https://www.kobo.com/us/en/ebook/export-import-procedures-and-documentation-4>
2. https://nptel.ac.in/content/storage2/courses/110105031/pr_pdf/Module-31%20pdf..pdf

PRODUCTION AND OPERATIONS MANAGEMENT Semester – V
21BAU504B 8H – 6C

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

Marks: Internal: 40 External: 60

Total: 100

COURSE OBJECTIVES:**To make the students**

- To understand the operations management and its application in business.
- To enlighten the knowledge towards plant layout and plant location
- To analyse the importance of management of inventory
- To gain knowledge in the areas of TQM tools to improve organizational effectiveness
- To gain knowledge of applying a quality management TQM tools to improve organizational effectiveness
- To acquire knowledge on methods of production and operations management

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

1. Understand the operations management and its application in business.
2. Enlighten the knowledge towards plant layout and plant location
3. Analyse the importance of management of inventory
4. Gain knowledge in the areas of TQM tools to improve organizational effectiveness
5. Obtain the knowledge of applying a quality management TQM tools to improve organizational effectiveness.
6. Effectively communicate ideas, explain procedures in oral and written forms to different audiences.

UNIT I Introduction to Production Management

Introduction; History of Production and Operations Management; Definitions of Production Management; Definition of Operations Management: An Outline of Operations Strategy; Factors Affecting Operations Management; Objectives of Operations Management; Functions and Scope of Operations Management.

UNIT II Production and Process Design

Product Selection; Definitions of Product Design and Development: Need for Product Design and Development, Origin of the Product Idea and Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product Innovation, Characteristics of a Good Design, Reverse Engineering, Concurrent Engineering; Process Design—Meaning, Need, Factors and Types: Framework for Process Design, Process Planning Procedure, Relationship between Process Planning and other POM Activities, Type of Process Designs.

Production Planning and Control: Nature of Production Planning and Control (PPC): Types of Plans, Elements of Production Planning, Strategy of Production Planning, Aggregate Planning; Main Functions of Production Planning and Control (PPC): Master Production Schedule (MPS); Types of Production Planning and Control Systems: Production Control; Product Scheduling: Factors Affecting Scheduling; Scheduling Procedure and Techniques

UNIT III Project Analysis

PERT/CPM: Definition of Project and Project Management: Characteristics of a Project, Life Cycle of a Project, Types of Projects, Scope of Project Management, Project Planning Process; Programme Evaluation Research Task (PERT) and Critical Path Method (CPM): Principles of Network Construction, Time Aspect of Projects, Crashing of a Project, Limitations of CPM and PERT

UNIT IV Plant Location and Layout

Definition and Objectives of Plant Location: Importance of Location, Locating Foreign Operations Facilities, Location Decision Process; Layout Planning: Advantages and Functions of Layout Planning, Principles of Layout, Layout Varies on Facility Types, Flow Patterns, Objectives of a Good Plant Layout, Factors for a Good Plant Layout, Types of Layout, Methodology of Layout Planning

UNIT V Work Study

Work Study: Definition, Objectives, Significance and Advantages: Importance and Scope, Various Models, Work Study as a Science, Work Study and Productivity, Outline Process Chart, Importance of Work Study; Method Study: Definition, Objectives and Procedure: Objectives of Method Study, Method Study Procedure, Therbligs; Work Measurement: Objectives of Work Measurement, Techniques of Work Measurement, Work Sampling Compared to Time Study

JIT and Quality: Definition of Just-In-Time (JIT): Process of JIT; Quality: Costs of Quality, Characteristics of Quality, Quality of the Process, Seven Tools of Statistics, Quality Planning and Improvement Tools, Specification and Control Limits: Total Quality Management (TQM): Principles of TQM, Deming's 14 Points; Six Sigma: Six Sigma Themes - ISO

SUGGESTED READINGS:

1. Jay Heizer, Barry Render, Chuck Munson, Amit Sachan (2020), *Operations Management : Sustainability and Supply chain Management*, 13th edition, Pearson Education, New Delhi.
2. Krajewski, L.J et.al (2019), *Operations Management*, 12th edition, Pearson Education, New Delhi.
3. Russel, Taylor (2015), *Operations and Supply Chain Management*, 10 th edition, Wiley, New Delhi.
4. B. Mahadevan (2019). *Operations Management : Theory and Practice*, 10th edition, Pearson Education, New Delhi.
5. Pannerselvam. (2012). *Production and Operations Management*, 3rd edition, PHI, New Delhi.

E-Resources

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23/> operations and production management
2. <http://www.a-zshiksha.com/forum/viewtopic.php?f=148and=61564>
3. www.topfreEBookSource.org › operations-management
4. <https://nptel.ac.in/courses/110107141/> production and operations management

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=20>

COURSE OBJECTIVES:**To make the students**

- To understand the concept of assessee, assessment, heads of income and Income Tax laws.
- To enlighten the knowledge towards provisions relating to salary income, house property income, business income, capital gain and other sources.
- To familiarize with the concept of assessment of individuals
- To be familiar with the standards and laws pertaining to the Income Tax and apply the knowledge lifelong.
- To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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

1. Understand the concept of assessee, assessment, heads of income and Income Tax laws.
2. Enlighten the knowledge towards provisions relating to salary income, house property income, business income, capital gain and other sources.
3. Familiarize with the concept of assessment of individuals
4. Familiarise with the standards and laws pertaining to the Income Tax, GST and customs and apply the knowledge lifelong.
5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
6. Access the changes in taxation principles based on the year and to prompt the results.

LIST OF PRACTICALS

1. Creation of login of e-filing and e-filing of income tax returns
2. Calculation of TDS
3. Compulsory On-Line filing of returns for specified assesses.
4. E- payment of tax on total income and tax calculator
5. Submit returns or various forms
6. Income Tax Returns

SUGGESTED READINGS:

1. V P GAUR, D B NARANG, et al(2023), Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T N Manoharan (2023), Students Handbook on Taxation, Snowwhite Publications, New Delhi.
3. Dr. H.C Malhotra, Dr. S P Goyal (2023), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2023), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2023), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhanian, Dr Kapil Singhanian (2023), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhanian Vinod K Singhanian (2023), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
8. Direct Tax Law and Practice (2023), The Institute of Company Secretaries of India, MP Printers.
9. V S Datey, Indirect taxes Law and Practice (2023), 42nd Edition, Taxmann Publication, New Delhi.

E-Resources

1. <https://www.ebooks.com/en-in/subjects/business-taxation-ebooks/684/>
2. <https://nptel.ac.in/content/storage2/courses/109104071/Module11/lecture39.pdf>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=19>

DECISION MAKING USING STATISTICAL SOFTWARE PACKAGE (PRACTICAL)

Instruction Hours / week L: 0 T: 0 P: 3

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To understand the importance of SPSS and the features for entering the data according to the variable type.
- To understand and apply the descriptive analytical tools
- To know the univariate tools and its application
- To comprehend the application of Bivariate analysis
- To understand and compute the multivariate analysis using the package.
- To understand the factor analysis

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. Exhibit the factor analysis

Exercise

1. Data Entry : Data View, Variable View, Coding and Recoding, Importing files, Missing Data, split files, split cases
2. Descriptive statistics : Mean, Median, Mode, Skewness, Kurtosis
3. Graphs : Pie chart, Line chart, scatter plot, bar chart
4. Cross tabulation and Chi square
5. t-test
6. paired t-test
7. independent sample t-test
8. One – Way ANOVA
9. Correlation Analysis, Regression Analysis, Scree Plot
10. Multiple regression
11. Factor Analysis

Use in-built case studies data in Statistical software package for performing the above exercises.

SUGGESTED READINGS:

1. Darren George, Paul Mallery (2016), IBM SPSS Statistics 23 Step by Step, Routledge, NewDelhi.
2. Asthana and Braj Bhushan (2017), Statistics for Social Sciences (With SPSS Applications), PHI, New Delhi.
3. Keith McCormick, Jesus Salcedo, Aaron Poh, SPSS Statistics for Dummies, 3rd edition, Wiley,

New Delhi.

4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), SPSS Statistics for Data Analysis and Visualization, Wiley, NewDelhi.
5. Brian C. Cronk (2016), How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation, 9th edition, Routledge, NewDelhi.

E-Resources:

1. <https://www.kobo.com/us/en/ebook/data-analysis-in-management-with-spss-software>
2. <https://nptel.ac.in/courses/110104094/>

KAHE – Learning Management System:

1. <http://172.16.13.33/course/view.php?id=535>

COURSE OBJECTIVES:**To make the students**

- To learn about industrial relations concept and objectives.
- To know about the industrial conflict and handling the disputes.
- To familiarize with the different types of labour welfare measures.
- To demonstrate the legal aspects pertaining to industrial relations and labour welfare.
- To focus on industrial safety and psychological problems
- To be aware on importance of industrial relation

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

1. Learn about industrial relations concept and objectives.
2. Know about the industrial conflict and handling the disputes.
3. Familiarize with the different types of labour welfare measures.
4. Demonstrate the legal aspects pertaining to industrial relations and labour welfare.
5. Access the objective of the issue to solve the conflict
6. Functional activities to manage trade union

Unit I Industrial relations and Trade unions

Introduction, Overview of Industrial Relations, Composition of Industrial Relations, Importance of Industrial Relations, Perspectives of Industrial Relations- Concepts and Approaches – Causes of poor Industrial Relations - Effects of poor Industrial Relations-Suggestions to improve Industrial Relations-Trends in India.

Unit II Industrial Conflicts

Industrial Conflicts – Industrial disputes – Types - Causes – Handling and settling disputes – employee grievances – Steps in grievance handling - Settlement of grievance in Indian industry - Employee discipline - Types of discipline, policy procedures with standing order format, causes and types - Kinds of punishment - Procedure for taking disciplinary action, Indian law on punishment.

Unit III Collective Bargaining

Collective Bargaining:- Concept – Function and importance – Principles and forms of collective bargaining – Procedure – Conditions for effective collective bargaining – Worker's participation in management, Negotiation Law - Role and methods of worker's participation Trade Unions: Introduction, Trade Unions, Reasons for Joining Trade Unions, Functions of Trade Unions, Types of Trade Unions, Advantages and disadvantages of Trade unions, Trade Unions in India – Management participation in Trade Unions.

Unit IV Industrial Safety

Industrial Safety – Causes of accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Factors, Importance and Problems – Occupational hazards – Diseases – Psychological problems – Counseling

Unit V Labour Welfare

Labour Welfare – Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory welfare measures – Welfare Funds – Education and training schemes – Child labour – Female labour – Contract labour – Construction labour – Agricultural labour and differently abled labour - CLRA (Contract Act) and Child labour – Statutory forms – Industrial Dispute Act 1947 – Employees Compensation Act 1923 – Prevention of Sexual harassment of Women at work place.

SUGGESTED READINGS:

1. Piyali Ghosh, Shefali Nandan (2017), Industrial Relations and Labour Laws, 1st edition, McGraw Hill, New Delhi.
2. P.R.N. Sinha, Sinha InduBala, Shekhar Seema Priyadarshini (2017), Industrial Relations, Trade Unions and Labour Legislation, 3rd edition, Pearson education, New Delhi.
3. Mamoria, C.B., and Sathish Mamoria. (2016). Dynamics of Industrial Relation. New Delhi: Himalaya Publishing House.
4. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj (2017), Industrial Relations and Labour Laws, 2nd edition, McGraw Hill, New Delhi.
5. C.S. Venkata Ratnam and Manoranjan Dhal (2017), Industrial Relations, 2nd edition, Oxford University Press, New Delhi.

E-Resources

1. <http://assets.vmou.ac.in/PGDLL01.pdf>
2. <https://www.scribd.com/doc/309214497/Industrial-Relations-and-Labour-Laws>
3. www.kopykitab.com › Industrial-Relations-and-Labour-Laws-6th-Ed...
4. <https://nptel.ac.in/courses/110105069/> INDUSTRIAL RELATIONS

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=1983>

PERFORMANCE MANAGEMENT**21BAU601B****Semester – VI**
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**

- To learn about the evolution of performance management.
- To familiarize with the framework of performance management.
- To know about the different dimensions of performance management.
- To demonstrate the process of performance management.
- To focus on evaluation of performance.
- To be aware on performance management planning and development.

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

1. Learn about evolution of performance management.
2. Know about the performance management framework.
3. Familiarize with the different dimensions of performance management.
4. Demonstrate the process of performance management.
5. Access the evaluation process of performance.
6. Functional role on performance management planning and development.

Unit I Performance Management

Definition of Performance Evaluation, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

Unit II Theoretical Framework of Performance Management

Goal Theory and its Application in Performance Management, Control Theory and its Application in Performance Management, Social Cognitive Theory and its Application in Performance Management, Organisational Justice Theory and its Application in Performance Management

Unit III An Overview of Performance Management

Aims of Performance Management, Purpose of Performance Management, Employee Engagement and Performance Management, Principles of Performance Management, Overview of Performance Management as a System, Dimensions of Performance Management

Unit IV Process of Performance Management

Overview of Performance Management Process, Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance

Unit V Performance Management Planning and Development:

Introduction, Performance Management Planning, the Planning Process, Performance Agreement, Drawing up the Plan, Evaluating the Performance Planning Process

SUGGESTED READINGS:

1. Aswathappa, K. (2017). Performance Management, 68h edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). Performance Management, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2012), Human Resources Management: A South Asian Perspective, 16th edition, Cengage India, NewDelhi.

E-Resources

1. https://www.academia.edu/31368081/E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT_HRM_.pdf
2. <https://bookboon.com/en/hrm-ebooks>
3. <https://nptel.ac.in/courses/110105069/>

COURSE OBJECTIVES:**To make the students**

- To understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
- To familiarize with the different types of business entities
- To enlighten the importance of startups
- To understand the stability of business environment
- To acquire knowledge on skill of entrepreneurship
- To be aware of skill development of the entrepreneurs

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

1. Understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. Familiarize with the different types of business entities
3. Enlighten the importance of startups
4. Role of entrepreneur, various stimulation in development of an entrepreneurship
5. Mobilize the trends in supporting the entrepreneurs and to the entities of business
6. Stimulation and stability on business environment in different situation.

UNIT I ENTREPRENEURSHIP

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 and 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 – MSME – Udyog Aadhar – Join Venture.

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 – Financial and Non-financial Instructions support for entrepreneurs.

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 and 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

Startups – Definition – Startup Eco system 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 – Mudra scheme – Financing for startups – seed capital – Private equity – Bridge capital – Series funds – Angel Investor, Crowd funds.

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 and 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, 10th Edition, McGraw Hill, 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-Resources

1. <https://www.freEBook Source:centre.net/Business/Entrepreneurship-Books.html>
2. <https://nptel.ac.in/courses/110/107/110107094/>

KAHE – Learning Management System

1. <http://172.16.13.33/course/view.php?id=386>

COURSE OBJECTIVES:**To make the students**

- To learn about ethics pertaining to individual, organization and industry level.
- To know about the global, ethical issues and issues pertaining to information technology and environment.
- To focus on Corporate social responsibility (CSR) and stakeholder of the organization.
- To understand the technology and environmental ethics
- To acquire knowledge on ethical issues in workplace
- To understand the value in Corporate social responsibility

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

1. Demonstrate descriptive knowledge of ethics pertaining to individual, organization and industry level.
2. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
3. Demonstrate the knowledge of CSR and its impact in organization.
4. Communicate your knowledge of ethics and CSR in both written and verbal formats.
5. Understand ethical issues in workplace.
6. Exhibit the CSR results for stakeholder of the organization

UNIT I BUSINESS ETHICS FUNDAMENTALS

BUSINESS ETHICS: meaning, types, approaches Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development -different sources of a person's values
Elements of moral judgment : moral imagination, moral identification and ordering
Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

UNIT II GLOBAL ETHICAL ISSUES

Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments - improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics
Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government's protection of whistle-blowers - management responsiveness to potential whistleblowing situations

UNIT III TECHNOLOGY and ENVIRONMENT ETHICS

Technology and the technological environment - characteristics of technology - benefits of technology- side effects of technology - technology and ethics - two key issues - society's intoxication with technology - information technology - e-commerce as a pervasive technology - ongoing issues in e-commerce ethics - invasion of consumer privacy via electronic commerce - the workplace and computer technology - other technology issues in the workplace.

Business, government, and regulation - the roles of government and business - a clash of ethical belief systems - government's non regulatory influence on business - industrial policy - privatization - government's regulatory influences on business - deregulation - purpose of deregulation - the changing world of deregulation

UNIT IV CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility (CSR) as a concept - historical perspective on CSR - modification of the economic model - evolving meanings of CSR - traditional arguments against and for CSR- arguments against CSR - arguments for CSR - corporate citizenship - broad views - narrow views - drivers of corporate citizenship - benefits of corporate citizenship to business itself - sustainability – profits, people, planet - the triple bottom line

UNIT V STAKEHOLDER CONCEPT

Stakeholders - Origins of the stakeholder concept- what is the stake in stakeholder? what is a stakeholder? who are business's stakeholders? - three views of the firm: production, managerial, and stakeholder - primary and secondary stakeholders - a typology of stakeholder attributes: legitimacy, power, urgency - stakeholder approaches: strategic, multifiduciary, and synthesis approaches a. strategic approach - multifiduciary approach - stakeholder synthesis approach - three values of the stakeholder model a. descriptive value - instrumental value - normative value- key questions in stakeholder management a. who are the organization's stakeholders?

SUGGESTED READINGS

1. Anne Lawrence (Author), James Weber (Author), James Post (2020), Business and Society: Stakeholders, Ethics, Public Policy, 16th edition, McGraw-Hill Education, New Delhi
2. Shailendra Kumar (Author), Alok Kumar Rai (2020), Business Ethics, Cengage Learning India Pvt. Ltd. , New Delhi.
3. Khanka S.S.(2014), Business Ethics and Corporate Governance (Principles and Practice) , 1st edition, S.Chand, New Delhi.
4. Fernando (2013), Business Ethics: An Indian Perspective, 2e, Pearson Education, New Delhi.
5. J.P.Sharma (2019), CORPORATE GOVERNANCE Business Ethics and CSR - With Case Studies and Major Corporate Scandals, 2nd Edition,Ane Books Pvt. Ltd, New Delhi.
6. Mohapatra, Sreejesh, (2012), Case Studies in Business Ethics and Corporate Governance, 1st edition, Pearson education, New Delhi.
7. Andrew Crane(2019), Business Ethics, Oxford University Press, New Delhi.
8. MadhumitaChatterji (2011), Corporate Social Responsibility, Oxford University Press, New Delhi.
9. K.S. Ravichandran (2016), Corporate Social Responsibility – Emerging Opportunities And Challenges In India, First Edition, Lexis Nexis, New Delhi.
10. CA. Kamal Garg (2018), CORPORATE SOCIAL RESPONSIBILITY with Companies (Corporate Social Responsibility Policy) Rules, 2014, Bharat law publications, New delhi.

E-Resources

1. <https://michellefarmericy.files.wordpress.com/2017/04/business-ethics-and-corporate-governance-by-a-c-fernando.pdf>
2. <https://www.free-EBook Source:s.net/business-textbooks/Business-Ethics>
3. <https://epdf.pub/business-ethics325d7d9ecf90c005d727f93abd3ffd6156931.html>
4. [https://nptel.ac.in/courses/110105079/BUSINESS ETHICS](https://nptel.ac.in/courses/110105079/BUSINESS_ETHICS)

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of indirect taxes emphasizing GST and customs law.
- To comprehend on the assessment of the GST.
- To be familiar with the laws pertaining to GST and Customs duty
- To communicate orally and in written form the GST and customs law and its computation
- To be familiar with the laws pertaining to the GST, Customs law and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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

1. Understand the Concept of indirect taxes emphasizing GST and customs law.
2. Comprehend on the assessment of the GST.
3. Familiar with the laws pertaining to GST, Customs law.
4. Communicate orally and in written form the GST and customs law and its computations.
5. Understand with the laws pertaining to the Goods and Service tax.
6. Access the changes in taxation principles based on the year and to prompt the results.

UNIT I OVERVIEW OF GST

Overview of GST – GST international Scenario – GST in India – History of GST – GST Council – Framework of GST – Registration of GST – Introduction to CGST Act, 2017 – Important Definitions – Levy of GST – Liability under GST.

UNIT II SUPPLY

Supply – Characteristics of supply – Schedule I under CGST – Schedule II under CGST – Activities which are not supply – Composite and Mixed Supply – Composition levy – Meaning – Condition & Restriction – Time of Supply of Services – Time of supply in case of change in rate of tax – Value of supply.

UNIT III ITC AND REGISTRATION

Input Tax Credit – Meaning – Input Tax Credit Restrictions – Job work – Accounts and Records – Tax Invoice, Credit and Debit Notes – Registration – Persons liable to register – Persons not liable to register – Returns – Payment – Utilization of ITC – Refunds.

UNIT IV IGST

Introduction to IGST Act, 2017 – Important definitions – Nature of Supply – Inter State Supply – Intra State Supply – Suppliers in Territorial waters – Place of Supply of goods – Place of Supply of Services – Union Territory Goods and Services Act, 2017 – Introduction to GST (Compensation to States) Act, 2017.

UNIT V CUSTOMS ACT, 1962

Customs duty – Prohibition and exportation of goods detection of illegally imported and exported goods and their prevention – Levy and exemption from custom duty – Valuation of goods under Customs Act – Clearance of imported goods and exports goods – Draw back – Conditions and procedure of availing of draw back – Powers on Customs Officers – Search and seizure – Confiscation of goods – offences and penalties appeals – E-way bill.

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

SUGGESTED READINGS:

1. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan 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. Pawan Dhiman (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>

COURSE OBJECTIVES:**To make the students**

- To understand the concept of retailing, retail market segmentation, retail location, retail operations and retail pricing.
- To familiarize with the concept of Merchandise Management
- To gain the knowledge of emerging trends in retailing
- To acquire knowledge on merchandising management
- To understand the concept on retail space management
- To be aware on retail market segmentation.

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

1. Understand the concept of retailing, retail market segmentation, retail location, retail operations and retail pricing.
2. Familiarize with the concept of Merchandise Management
3. Gain the knowledge of emerging trends in retailing
4. Access and identify the retail location in order to promote the retailing for a long while.
5. Functional activities in retailing outlets around India
6. Operations and merchandising major concepts in retail market

UNIT I Retailing

Introduction to Retailing: Concept of retailing, Functions of retailing, Terms and Definition, Retail formats and types, Retailing Channels, Retail Industry in India, Importance of retailing, Changing trends in retailing.

UNIT II Retail Market Segmentation and Retail Consumer

Retail Market Segmentation and Strategies: Market Segmentation and its benefits, Kinds of markets, Definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Understanding the Retail Consumer: Retail consumer behavior, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consumer

UNIT III Retail Location and Retail Space management

Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail location, Measurement of success of location

Retail Space Management and Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies, CRM, Retail Marketing Mix, Retail Communication Mix, POP Displays

UNIT IV Merchandise Management

Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analysing Merchandise performance

UNIT V Retail Operations, Retail Pricing and Emerging trends in retailing

Retail Operations and Retail Pricing: Store administration, Premises management, Inventory Management, Store Management, Receipt Management, Customer service, Retail Pricing, Factors influencing retail prices Pricing strategies, Controlling costs
Emerging trends in retailing: Changing nature of retailing, Organized retailing, Modern retail formats, E-tailing, Challenges faced by the retail sector

SUGGESTED READINGS:

1. Gibson (2017), Retail Management, 5th edition, Pearson education, New Delhi.
2. Berman, B., and Evans, J.R. et.al (2017). Retail management: A Strategic Approach, 13th edition, Pearson education, New Delhi
3. Swapna Pradan, (2017), Retailing Management: Text and Cases, 5th edition, Mc Graw Hill, New Delhi
4. Michael Levy, Barton Weitz, Ajay Pandit (2017), Retailing Management, 8th edition, Mc Graw Hill, New Delhi
5. U. C. Mathur (2011), Retail Management: Text and Cases, I K International Publishing House Pvt. Ltd, New Delhi.

E-Resources

1. https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf
2. <https://pothi.com/pothi/book/EBook> Source:-abhijit-das-retail-management
3. <https://studentbank.in/idea/retail-management-by-gibson-vedamani-pdf-free-download>

KAHE – Learning Management System

1. <http://172.16.13.33/course/view.php?id=906>

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of indirect taxes and its application.
- To know how to register GST and apply the GST provisions.
- To be familiar with the standards and laws pertaining to the GST and customs duty.
- To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
- To be familiar with the laws pertaining to the GST, Customs law and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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

1. To Understand the Concept of indirect taxes and its application.
2. To know how to register GST and apply the GST provisions.
3. To be familiar with the standards and laws pertaining to the GST and customs
4. Familiarize with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.
5. Understand with the laws pertaining to the GST, Customs law and apply it lifelong.
6. Access the changes in taxation principles based on the year and to prompt the results.

LIST OF PRACTICALS

1. Provision of GST, the provisions related to levy of UTGST.
2. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
3. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee's salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

4. Procedure for GST Registration and Filing of GST Returns
5. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
6. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:

1. Monica Singhanian Vinod K Singhanian (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
2. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
3. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
4. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
5. 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.
6. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
7. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/
<https://icmai.in/TaxationPortal/GST/index.php>

E-Resources

1. <https://www.ebooks.com/en-in/subjects/business-taxation-ebooks/684/>
2. <https://nptel.ac.in/content/storage2/courses/109104071/Module11/lecture39.pdf>

KAHE – Learning Management System

1. <http://172.16.25.76/course/view.php?id=19>

COURSE OBJECTIVES:

To make the students

- 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.
- To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To Work in team and exhibit leadership skills
- To utilize the IT application 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. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing, Human Resource Management, international business or any other areas.

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)

VALUE ADDED COURSE LIST

- Team Building
- Event management
- Business Ethics
- Digital Marketing
- Service Marketing
- Shipping Management
- Corporate Finance
- Consumer Behavior
- Company Law
- Project Management
- Actuarial Science
- Foreign Direct Investment