

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

Syllabus
2022 – 2023



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
(Accredited with A+ Grade by NAAC in the Second Cycle)
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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT UNDER-GRADUATE PROGRAMMES REGULAR MODE REGULATIONS - 2022

The following Regulations are effective from the academic year 2022-2023 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2022-2023 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 144 for UG Programme.

3.2. Credits

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits 144 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 is offered as an additional course for Arts & Science Programmes. Six credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement 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 24 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 First year (3 or 4 courses) and second year (3 or 4 courses) 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 10 Credits in Generic Elective and 29 Credits in Allied Courses.

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 16 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 / Communicative English I & II 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.

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. Internship report will be evaluated by Continuous Internal Assessment mode and awarded in the

III and V semester respectively. Students have to earn 2 credits each for the Internships and 100 marks each is awarded for each Internship.

4.2.8. Soft Skill Development - I

The course Soft Skill Development - I shall be offered during the third semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Soft Skill Development - II

The course Soft Skill Development - I shall be offered during the fourth semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Open Elective Course

He / She may select one of the open elective courses from the list given below offered by the other Departments in the fifth semester. Students have to earn 2 credits for this course. (The student cannot select a course offered by the parent department).

S.No	Name of the Department	Course Code	Name of the Course
1	B Com	22CMUOE501	Business Accounting
2	B Com Financial Analytics	22FAUOE501	Business Accounting
3	B Com Commerce with Computer Applications	22CCUOE501	Enterprise Resource Planning
4	B Com Commerce with Professional Accounting	22PAUOE501	Basics of Accounting
5	B Com Commerce with Business Process Services	22BPUOE501	Basics of Accounting
6	B Com International Accounting and Finance	22AFUOE501	Enterprise Resource Planning
7	BBA	22BAUOE501	Principles of Management
8	B.Sc Computer Science	22CSUOE501	Data Visualization
9	BCA	22CAUOE501	Animation Techniques
10	B.Sc Information Technology	22ITUOE501	Multimedia and its Applications

11	B.Sc Computer Technology	22CTUOE501	Multimedia and its Applications
12	B.Sc Computer Science (Cognitive Systems)	22CGUOE501	Web Designing
13	B.Sc Computer Science (Artificial Intelligence and Data Science)	22ADUOE501	E-Commerce Technologies
14	B.Sc Mathematics	22MMUOE501	Combinatorics
15	B.Sc Physics	22PHUOE501	Atmosphere and Weather
16	B.Sc Chemistry	22CHUOE501	Dairy Chemistry
17	B.Sc Microbiology	22MBUOE501	Bio Nanotechnology
18	B.Sc Biochemistry	22BCUOE501	Hygiene and Health
19	B.Sc Biotechnology	22BTUOE501	Golden Manure Preparation

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 advice 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

- Analyzing 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 (20*1=20)
Part - B	Short Answer Type (3*2 = 6)
Part - C	3 Eight mark questions 'either – or' choice (3*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 * 1 = 20 Marks) Question No. 1 to 20 Online Multiple-Choice Questions
Part- B	5 Questions of 2 marks each (5 * 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25

Part- C	<p>5 six marks Questions of 6 marks each (5 * 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)</p>
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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
<i>Viva-voce</i>	: 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.

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT
UG PROGRAM (CBCS) – B.COM (BPS)
(2022–2023 Batch and onwards)

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			PAGE No
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
22LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	30
22ENU101	Communicative English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	35
22BPU101	Financial Accounting	CC	I, II, III, IV	a, c, d, e, h, i	6	2	0	6	40	60	100	37
22BPU102	Business Organization and Management	CC	I, II, III	a, c, d, e, h	6	0	0	5	40	60	100	39
22AEC101	Intellectual Property Rights	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	41
22BPU111	<i>Computer Applications for Business (Practical)</i>	CC (P)	I, II, III	a, b, c, d, e, h	0	0	2	1	40	60	100	43
Semester Total					26	2	2	26	240	360	600	
SEMESTER – II												
22LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	45
22ENU201	Communicative English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	48
22BPU201	<i>Business Process Services in Finance and Accounting</i>	CC	I, II, III	a, b, c, d, e, h	6	2	0	6	40	60	100	50
22BPU202	Business Analytics	CC	I, II, III	a, c, d, e, h	5	2	0	5	40	60	100	52
22AEC201	Environmental Studies	AEC	I, III, IV	a, c, d, e, h, i	3	0	0	3	40	60	100	54
22BPU211	<i>Excel for Business</i>	CC(P)	I, II, III, IV	a, e, h, i	0	0	2	1	40	60	100	57
Semester Total					24	4	2	25	240	360	600	
SEMESTER – III												
22BPU301	Income Tax Law and Practice	CC	I, II, III	a, e	6	2	0	6	40	60	100	59

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			P A G E N o
			PEOs	POs	L	T	P		CIA	ESE	Total	
22BPU302	Supply chain management	CC	I, II, III, IV	a, c, d,e, f,g,h,i	6	0	0	5	40	60	100	61
22BPU303	Cost and Management Accounting	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	63
22BPU304A	Investment Management	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	65
22BPU304B	<i>Business Process Services in Insurance</i>	SEC	I, II, III	a, b, c, d,e, h	4	0	0	3				67
22BPU311A	Investment Management (Practical)	SEC (P)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	69
22BPU311B	<i>Business Process Services in Insurance (Practical)</i>	SEC (P)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1				70
22SSDU301	Soft Skill Development - I	AEC	I, II, III, IV	a, c, d,e,h,i	2	0	0	1	100		100	72
22BPU391	Internship	-	I, II, III, IV	a, c, d,e,h,i	-	-	-	2	100		100	74
Semester Total					24	4	2	24	400	300	700	
SEMESTER – IV												
22BPU401	Business Law	CC	I, II, III	a, e	6	2	0	6	40	60	100	75
22BPU402	<i>Campus to Corporate Transition</i>	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	77
22BPU403	<i>Retail CPG and Market Research</i>	CC	I, II, III	a, b, c, d,e, h	6	0	0	6	40	60	100	79
22BPU404A	Financial Analysis and Reporting	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	81
22BPU404B	<i>Business Process Services in Banking</i>	SEC	I, II, III	a, b, c, d,e,h	4	0	0	3				83
22BPU411A	Financial Analysis and Reporting (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h, i	0	0	2	1	40	60	100	85

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			PAGE No
			PEOs	POs	L	T	P		CIA	ESE	Total	
22BPU411B	<i>Business Process Services in Banking (Practical)</i>	SEC (P)	I, II, III	a, b, c, d, e, f, g, h	0	0	2	1				87
	<i>Soft Skill Development - II</i>	AEC	I, II, III, IV	a, c, d, e, h, i	2	0	0	1	100	-	100	89
Semester Total					24	4	2	23	300	300	600	
SEMESTER – V												
22BPU501A	Services Marketing	DSE	I, II, III, IV	a, c, d, e, h, i	6	2	0	6	40	60	100	91
22BPU501B	<i>Business Process Services in Capital Market</i>	DSE	I, II, III	a, b, c, d, e, h	6	2	0	6				93
22BPU502A	Corporate Accounting	DSE	I, II, III	a, c, d, e, h	6	2	0	6	40	60	100	95
22BPU502B	<i>Managing Business Processes - I</i>	DSE	I, II, III	a, b, c, d, e, h	6	2	0	6				97
22BPU503A	Marketing Management	SEC	I, II, III	a, e, h	4	0	0	3	40	60	100	99
22BPU503B	<i>Research Methodology</i>	SEC	I, II, III	a, b, c, d, e, f, g, h	4	0	0	3				101
22BPU504A	<i>Business Economics</i>	GE	I, II, III	a, c, d, e, h	5	0	0	4	40	60	100	103
22BPU504B	Management Information System	GE	I, II, III, IV	a, c, d, e, h, i	5	0	0	4				105
22BPU511A	Marketing Management (Practical)	SEC (P)	I, II, III	a, c, d, e, f, g, h	0	0	2	1	40	60	100	107
22BPU511B	<i>SPSS(Practical)</i>	SEC (P)	I, II, III	a, b, c, d, e, f, g, h	0	0	2	1				108
22BPU521	Internship	-	I, II, III, IV	a, c, d, e, h, i	-	-	-	2	100	-	100	110

Course code	Name of the course	Category	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			PAGE No
			PEOs	POs	L	T	P		CIA	ESE	Total	
22BPUOE501	Open Elective – Basics of Accounting	-	-	-	3	-	-	2	40	60	100	111
Semester Total					24	4	2	24	340	360	700	
SEMESTER – VI												
22BPU601A	Human Resource Management	DSE	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	113
22BPU601B	<i>Managing Business Processes – II</i>	DSE	I, II, III, IV	a, b, c, d,e,h,i	6	2	0	6				115
22BPU602A	Entrepreneurship	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	117
22BPU602B	Financial Management	SEC	I, II, III	a,e,h	4	0	0	3				119
22BPU603A	Indirect Taxation	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	121
22BPU603B	Strategic Management	GE	I, II, III	a, c, d,e, f,g,h	6	2	0	6				123
22BPU611A	Entrepreneurship (Practical)	SEC (P)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100	125
22BPU611B	Financial Management (Practical)	SEC (P)	I, II, III	a, c, d,e,f, g,h	0	0	2	1				127
22BPU691	Project	DSE	I, II, III, IV	a, c, d,e,h,i	0	0	8	6	40	60	100	129
ECA/NCC/NSS/Sports/General Interest etc											Good	
Semester Total					16	4	10	22	200	300	500	
Programme total					138	24	18	144	1680	1920	3700	

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	22LAU101	Language - I
I	22ENU101	Communicative English – I
I	22AEC101	Intellectual Property Rights
II	22LAU201	Language – II
II	22ENU201	Communicative English – II
II	22AEC201	Environmental Studies
III	22SSDU301	Soft Skill Development – I
IV	22SSDU401	Soft Skill Development – II

CORE COURSES		
Semester	Course code	Name of the course
I	22BPU101	Financial Accounting
I	22BPU102	Business Organization and Management
I	22BPU111	Computer Applications for Business (Practical)
II	22BPU201	<i>Business Process Services in Finance and Accounting</i>
II	22BPU202	Business Analytics
II	22BPU211	Excel for Business (Practical)
III	22BPU301	Income Tax Law and Practice
III	22BPU302	Supply Chain Management
III	22BPU303	<i>Cost and Management Accounting</i>
IV	22BPU401	Business Law
	22BPU402	<i>Campus to Corporate Transition</i>
	22BPU403	<i>Retail CPG and Market Research</i>

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	22BPU304A	Investment Management
	22BPU311A	Investment Management(Practical)
III	22BPU304B	<i>Business Process Services in Insurance</i>
	22BPU311B	<i>Business Process Services in Insurance (Practical)</i>
IV	22BPU404A	Financial Analysis and Reporting
	22BPU404B	<i>Business Process Services in Banking</i>
	22BPU411A	Financial Analysis and Reporting (Practical)
	22BPU411B	<i>Business Process Services in Banking (Practical)</i>
V	22BPU503A	Marketing Management
	22BPU511A	Marketing Management (Practical)
V	22BPU503B	<i>Research Methodology</i>
	22BPU511B	<i>SPSS (Practical)</i>
VI	22BPU602A	Entrepreneurship
	22BPU611A	Entrepreneurship (Practical)
	22BPU602B	Financial Management
	22BPU611B	Financial Management(Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	22BPU501A	Services Marketing
	22BPU501B	<i>Business Process Services in Capital Market</i>
	22BPU502A	Corporate Accounting
	22BPU502B	<i>Managing Business Processes - I</i>
VI	22BPU601A	Human Resource Management
	22BPU601B	<i>Managing Business Processes – II</i>
	22BPU691	<i>Project</i>

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	22BPU504A	<i>Business Economics</i>
	22BPU504B	Management Information system
VI	22BPU603A	<i>Indirect Taxation</i>
	22BPU603B	Strategic Management

PROGRAM OUTCOMES (PO)

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

PROGRAM SPECIFIC OUTCOMES (PSO)

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.	√		√	√				√	
Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITeS sector, entrepreneurial ventures.	√	√	√	√	√	√	√		√
Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.	√	√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√

பாடத்திட்டப்பொதுநோக்கம்

1. சுற்றல்வழிசிந்தனைத்திறனையும், கருத்துவெளிப்பாட்டுத்திறனையும், மேம்படுத்துதல்.
2. ஆய்வுநோக்கைமேம்படுத்துதல்.
3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
4. மனிதமனத்தினைப்பக்குவப்படுத்துதலில் இலக்கியம்தரும்பங்கினை உணர்த்துதல்.
5. வளர்ந்துவரும் சமூகத்தில் அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
6. அரசுத்தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயனவிளைவு

1. இந்திய குடியரிமைப்பணி முதலான போட்டித்தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம்பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்'; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
5. சமுதாயமற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன்பெற்றிருத்தல்.

அலகு – I : தமிழ் இலக்கிய வரலாறு – I (10 மணிநேரம்)

முச்சங்கவரலாறு - சங்க இலக்கியத்தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அற இலக்கியங்கள் - தமிழில் சிற்றிலக்கியக்காலமும் கருத்தும் - தொண்ணூற்றாறுவகைச் சிற்றிலக்கியவரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறுகாப்பியங்களும் - சிலம்பும் மேகலையும்.

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

1. நோ, இனிவாழிய நெஞ்சே - குறிஞ்சி - தலைவன்கூற்று - 190
2. நின்ற சொல்லர் - குறிஞ்சி - தலைவிகூற்று - 1

குறுந்தொகை:

1. நிலத்தினும் பெரிதே - குறிஞ்சி - தலைவிகூற்று - 3
2. கழனிமா அத்து - மருதம் - காதற்பரத்தைக்கூற்று - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் - தோழிகூற்று - மருதம் - களவன்பத்து: 24

2. வாழிஆதன், வாழி – தோழிகூற்று – மருதம் – தோழிகூற்றுப்பத்து: 01
பதிற்றுப்பத்து : ஏழாம்பத்து

எறிபிணம்இடறியசெம்மறுக் – 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல்முகந்துஉராய் – சேறுஆடுபுனலதுசெலவு : 1-50.

கலித்தொகை:

அகன்ஞாலம்விளக்கும் - நெய்தல்கலி – தலைவிகூற்று- 119.

அகநானூறு:

ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் – பாலை – நற்றாய்கூற்று-35

புறநானூறு :

உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183, பல்சான்றீரே –
பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம்வாய்த்த- யாம்அவண்நின்றும்வருதும் (அடிகள்: 84-143),

செய்நன்றிஅறிதலும் - நல்லியக்கோடனைநயந்தனிர்செலினே (207-269).

அலகு – III : அறஇலக்கியமும்சிறீறிலக்கியமும் (20 மணிநேரம்)

அ). அறஇலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் – திருக்குறள்: (எண்கள்-
திருக்குறள்வரிசைஎண்ணைக்குறிப்பன)

பாயிரம்: 8 - அறவாழிஅந்தணன், 13 - விண்ணின்றுபொய்ப்பின்,
34 - மனத்துக்கண்மாசிலன்ஆதல்

இல்லறஇயல்: இல்வாழ்க்கை: 41 - அன்பும்அறனும்உடைத்தாயின்,
50 - வையத்துள்வாழ்வாங்கு

அன்புடைமை: 80 - அன்பின்வழியது

விருந்தோம்பல்: 90 - மோப்பக்குழையும்

இனியவைகூறல்: 95 - பணிவுடையன்இன்சொலன்

செய்நன்றிஅறிதல்: 103 - பயன்தூக்கார்

புறங்கூறாமை: 190 - ஏதிலார்குற்றம்

ஒப்புரவுஅறிதல் : 216 - பயன்மரம்

ஈகை: 228 - ஈத்துவக்கும்இன்பம்

துறவறஇயல்: தவம்: 261 - உற்றநோய்

வாய்மை: 291 - வாய்மைஎனப்படுவது

வெகுளாமை: 306 - சினமென்னும்

இன்னாசெய்யாமை: 316 - இன்னாஎனத்தான்உணர்ந்தவை

நிலையாமை: 331 - நில்லாதவற்றை

ஊழியல்: ஊழ்: 373 - நுண்ணியநூல்

ஆள்வினைஉடைமை: 618 - பொறியின்மையார்க்கும், 620-

ஊழையும்உப்பக்கம்

நட்பு: 792-ஆய்ந்தாய்ந்து, 794-குடிப்பிறந்து, 797-ஊதியம்என்பது.,

2. பூதஞ்சேந்தனார்-

இனியவைநாற்பது: தேர்ந்தெடுக்கப்பட்டஐந்துபாடல்கள்மட்டும் -

நச்சித்தற்சென்றார் (பாடல்எண்-26), தானங்கொடுப்பான்

(27), ஆற்றாமைஆற்றென் (28), கயவரைக்கைகழிந்து (29), நன்றிப்பயன்தூக்கி
(30)

3. முன்றுறையரையனார் – பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5
பாடல்கள்

உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியதுகாண்கிலாய் 46,

இனியாரும் 153, உரைசான்ற 195.

4.வேதநாயகம்பிள்ளை-நீதிநூல்-

(அதிகாரம்-7-

தாய்தந்தையரைப்போற்றுதல்- தேர்ந்தெடுக்கப்பட்ட 5பாடல்கள்).
சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிசுளும், வைத்தவர், ஈன்றவர்.

5. குமரகுருபரர் - நீதிநெறிவிளக்கம் -1. உறுதி - உறுதிபயப்ப(254), 2.

முயற்சி - முயலாது

வைத்து(255), 3. உலையாமுயற்சி (256), 4. காலம் - காலம்அறிந்தாங்கு (257),

5. மெய்வருத்தம் -மெய்வருத்தம்பாரார் (258).

ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

1. முக்கூடற்பள்ளு- 2 பாடல்கள் - சித்திரக்காலிவாலான் (நெல்வகைகள்)
குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திக்கலம்பகம்- 5பாடல்கள் - என்னையேபுகழ்ந்தேன், பதிதொறுபுயல்பொழி, இந்தப்புவிடில், அடிவிளக்கும்துகில், வானுறுமதியை
3. கலிங்கத்துப்பரணி- தேவாசுரம், உடலின்மேல், நெடுங்குதிரைமிசைக்கலணை, விருந்தினரும்வறியவரும், தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே, வெயில்தாரை.
4. தமிழலங்காரம் -வண்ணச்சரபம்தண்டபாணிசுவாமிகள் - 10 பாடல்கள்

1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி,

3. கோளத்தைமுட்டி

4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன்,

7. விண்மாரி,

8. தேவர்முனிவர், 9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனைபொத்து.

5.அருள்தரும்பூங்கோதையன்னைஅந்தாதி - 11பாடல்கள்

1. பகவன்பெயரை, 2. மெல்லியல்மேலை, 3. வாலின்குரங்கு,

4. தவளேஇவள்,

5. சுரக்கும்திருவருட், 6. வதிவாய்விளைபயில், 7.உறைவான்,

8. பச்சைப்பேர்,

9. வித்தகம், 10. துணையாய், 11. கலந்தார்.

அலகு - IV :காப்பியஇலக்கியம்

(12 மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில்ஆயினும்-

‘கோவலன்பன்பான்மன்னோ’ (14-38), ‘நீலவிதானத்து’ -

‘நோன்புஎன்னை’(48-53).

மனையறம்படுத்தகாதை : ‘வார்ஓலிகூந்தலை’ -

‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)அரங்கேற்றுக்காதை :

‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).

மதுரைக்காண்டம் :கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ -

‘எழுந்தனன்யான்’ (67-83), ‘வினைவிளைகாலம்’ - ‘கொணர்கஈங்குஎன்’ (148-153)

கட்டுரைக்காதை : ‘கடிபொழில்’ - ‘இல்சாபம்பட்டனிர்’ (138-170)

வழக்குரைக்காதை : ‘அல்லவைசெய்தார்க்கு’ - ‘தோற்றான்உயிர்’ (82-93)

வஞ்சிக்காண்டம் :நடுகல்காதை - ‘மதுரைமுதார்’ - ‘மன்னவர்ஏறு’ (218-234)

வாழ்த்துக்காதை : ‘என்னேஇஃது’ - ‘தோன்றுமால்’ (9)

ஆ)மணிமேகலை: விழாவறைகாதை : ‘தேவரும்மக்களும்’ - ‘மருங்குளன்’ (66-72)

ஊரலர்உரைத்தகாதை : ‘நாவல்ஓங்கிய’ - ‘உண்டுகொல்’(1-17),

‘கற்றுத்துறைபோகிய’ - ‘தீத்தொழில்படாஅள்’ (32-57).

பாத்திரம்பெற்றகாதை : ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98)

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :

‘வாழிஎம்கோ’ - ‘அரசுஆள்வேந்துளன்’ (129-163)

இ) சூளாமணி - அரசியல்சருக்கம்- 1. நாவினேகமமும்(1131), 2.

கண்மிசைகனிந்த (1132),

3. விரைசெலலிவுளித்(1133), 4. அரைசார்க்கள்வருக(1134), 5. அருளுமாறடிகள் (1135),

6. விஞ்சையகுலக (1136), 7. சொரிகதிர் (1137), 8. கரியவன்வளைந்த(1138),

9. மடித்தவாயெயிறு (1139),10. விஞ்சயரதனைக் (1140),

துறவுச்சருக்கம் – பயாபதிமன்னின்துறவுநெறி -1.மன்னியபுகழி(1840),

2.திருமகிழலங்கள் (1841), 3.ஆங்கவரணைந்த (1842),4.

அலகுடன்விளங்கு(1843),

5. தன்னையோர்அரசனாக்கி (1844), 6. சென்றநாள் (1845), 7.எரிபுரை (1846.),

8.பிறந்தனர் (1847), 9.பிறந்தநாம் (1848), 10.தொகைமலர் (1849)

11.ஓழுகிய (1850)

அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும் – I

(12 மணிநேரம்)

அ) எழுத்து, சொல், பொருள்இலக்கணம்(6 மணிநேரம்)

1) முதல்மற்றும்சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்

2) அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

ஆ) கடிதப்பயிற்சி(6 மணிநேரம்)

1. வேலைவேண்டிவிண்ணப்பம்எழுதுதல்

2.

பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டி

நாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்

3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்

4.

பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி,

மாவட்டஆட்சியருக்குவிண்ணப்பம்

5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்

6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்

7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்

8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்குக்கடிதம்

இ) கட்டுரையைஒருபக்கஅளவில்பத்திகளாகச்சுருக்கிஎழுதுதல்

முச்சங்கவரலாறு - சங்கஇலக்கியத்தொகுப்பு - பாட்டும்தொகையும் -

சங்கஇலக்கியச்சிறப்பியல்புகள் - சங்கம்மருவியகாலம் -

பதினெண்கீழ்க்கணக்குநூல்கள் - திருக்குறள் -நாலடியார் -

நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்காலஅறஇலக்கியங்கள் -

தமிழில்சிறுநூல்க்கியக்காலமும்கருத்தும் -

தொண்ணூற்றாவகைச்சிறுநூல்க்கியவரிசை - காப்பியங்கள் -

தமிழில்காப்பியஇலக்கணம் -

தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும் -

சிலம்பும்மேகலையும்என்றதலைப்பிலானகட்டுரையில்ஏதேனும்ஒன்றை ஒருபக்கஅளவில்சுருக்கிஎழுதுதல்.

- வினாத்தாளில்இதற்கெனகட்டுரைவழங்கப்பெறவேண்டியதேவை இல்லை.
 - குறிப்பிட்டதலைப்பிலானகட்டுரையினைச்சுருக்கிஎழுதுகஎன்றுமட்டு ம்வினாஅமையவேண்டும்.
 - விடையானது, தலைப்பு(Title), பத்திக்காகவரிசைப்படுத்தப்பட்டகுறிப்புகள் (Hints), பத்தியின்திருத்தாபடி (Rough Draft), பத்தியின்திருத்தியபடி (Fair Draft) என்றவகையில்அமையவேண்டும்.
-

பாடநூல்:கற்பகச்சோலை – தமிழ்ஏடு.
கற்பகம்உயர்கல்விக்கழகத்தமிழ்த்துறைவெளியீடு.

COURSE OBJECTIVES:**To make the students**

1. To understand the process of communication
2. To know the barriers of communication and methods to overcome barriers
3. To understand the skills required for communication
4. To realize the importance of interpersonal skills
5. To impart the knowledge on business etiquettes
6. 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.

22BPU101		FINANCIAL ACCOUNTING		Semester – I	
				8H – 6C	
Instruction Hours / week:	L: 6 T: 2 P: 0	Marks: Internal: 40	External: 60	Total: 100	
				End Semester Exam: 3 Hours	

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

UNIT I Fundamentals of Accounting

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

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

UNIT- II Depreciation And Final Accounts

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

Final Accounts :

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

UNITIII Accounting for Hire-Purchase and Installment Systems,

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

UNIT IV Accounting for Joint Venture-Consignment:

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

UNIT V Accounting for Branches:

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

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

SUGGESTED READINGS :

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

E- LEARNING RESOURCES :

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

Course Objectives**To make the students**

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

Course Outcomes**Learners should be able to**

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

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

E- LEARNING RESOURCES:

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

COURSE OBJECTIVES:**To make the students**

1. To understand the concept, functions and need of intellectual property rights
2. To know the IP theory concepts
3. To understand the functions of world intellectual property organizations
4. To aware about GATT agreements
5. To familiarize with intellectual property rights in India
6. 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

**COMPUTER APPLICATIONS FOR BUSINESS
(PRACTICAL)**

Semester – I
2H – 1C

22BPU111

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES**To make the students**

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

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

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

MS WORD

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

MS EXCEL

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

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

MS POWERPOINT

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

MS ACCESS

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

SUGGESTED READINGS:

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

22LAU201

தமிழ் - இரண்டாம்தாள்

Semester - II
6H - 6C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

பாடத்திட்டப்பொதுநோக்கம்

1. சுற்றல்வழிசிந்தனைத்திறனையும், சுருத்துவெளிப்பாட்டுத்திறனையும், மேம்படுத்துதல்.
2. ஆய்வுநோக்கைமேம்படுத்துதல்.
3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
4. மனிதமனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
5. வளர்ந்துவரும் சமூகத்தில் அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
6. அரசுத்தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

1. இந்திய குடியரிமைப்பணி முதலான போட்டித்தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல்தமிழ்'; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
5. சமுதாயமற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

அலகு - I : தமிழ் இலக்கிய வரலாறு - II (10 மணிநேரம்)

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத்திவ்யப்பிரபந்தமும் - பன்னிரு திருமுறைகள் அறிமுகம் - திருமுறை ஆசிரியர்களின் இலக்கியப்பங்களிப்பு - திருமுறைகளில் பக்தி நெறியும் சமுதாயநோக்கும் - சமயக்குரவரின் அருள் நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப்பங்களிப்பு - திவ்யப்பிரபந்தத்தில் பக்தி நெறியும் இலக்கியநயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள்.

அலகு - II : பக்தி இலக்கியம்: (12 மணிநேரம்)

1. சைவம் - (15 பாடல்கள்) பெரியபுராணம் - திருமூலநாயனார்புராணம் - அந்தி இளம்பிறைக்கண்ணி, மற்றும் அவர்தாம் அணிமா, காவிரி நீர்பெருந்தீர்த்தம், அந்நிலைமைத்தானத்தை, அந்தணர்தம் சாத்தனார், மற்றும் அதன்தன் உடம்பினை, இவன் உயிர்பெற்றெழில், பாய்த்தியபின்திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவளும், பித்து உற்றமையல் அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன் உடம்பில், முன்னிய அப்பொருள்.
2. வைணவம் - பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து - பத்தாம் திருமொழி 'நெறிந்தகருங்குழல் மடவாய்' - சீதைக்கு அனுமன் தெரிவித்த அடையாளம். (1-10).

3. அலகு - III :கவிதைஇலக்கியம்

(17மணிநேரம்)

1. மகாகவிபாரதியார் - யோகசித்தி-தேடிச்சோறு
2. புரட்சிக்கவிஞர்பாரதிதாசன் -தமிழின்இனிமை
கனியிடைஏறியசுளையும்
3. கவிமணிதேசிகவிநாயகம்பிள்ளை -ஒற்றுமையேஉயர்நிலை
4. கவிஞர்வைரமுத்து - வித்தியாசமானதாலாட்டு
5. கவிஞர்சிற்பிபாலசுப்பிரமணியம் - புத்தனாயிறு
6. கவிஞர்வைதீஸ்வரன் - விரல்மீட்டியமழை
7. ஈரோடுதமிழன்பன் - இன்னொருசுதந்திரம்
8. கவிஞர்சுகந்திசுப்பிரமணியம் - புதையுண்டவாழ்க்கை
9. கவிஞர்அறிவுமதி - நட்புக்காலம்
10. கவிஞர்தாமரை - தொலைந்துபோனேன்

அலகு - IV :சிறுகதையும்உரைநடையும்

(17மணிநேரம்)

அ). சிறுகதை (8 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர்கண்டஒரேகனவு -கு. அழகிரிசாமி
3. அந்நியர்கள் -ஆர். சூடாமணி
4. இந்நாட்டுமன்னர் -நாஞ்சில்நாடன்
5. வல்லூறுகள் - அம்பைஜஜ

ஆ). உரைநடை (9 மணிநேரம்)

1. ஆளுமைத்திறன்அறிவோம்- தன்னம்பிக்கைமாதஇதழிலிருந்து
2. கலைச்சிறப்பு -முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும்கங்கைவேடனும் -
சொல்லின்செல்வரரா.பி.சேதுப்பிள்ளை
4. ஏட்டில்இல்லாதஇலக்கியம் -ஒளவைதுரைசாமி
5. நொய்யல் -முனைவர்ப. தமிழரசி
6. கீழடி - வைகைநதிக்கரையில்சங்ககாலநகரநாகரிகம் -
தமிழ்நாடுஅரசு
தொல்லியல்துறையின்அறிக்கையிலிருந்துதொகுக்கப்பட்டது.

அலகு- V : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்- II

(16 மணிநேரம்)

அ). இலக்கணப்பயிற்சி: 1. சொல்லிலக்கணம்

வாக்கியஅமைப்பு:தனிவாக்கியம் - தொடர்வாக்கியம் - கலவைவாக்கியம் -
தன்வினை

வாக்கியம் - பிறவினைவாக்கியம் - செய்வினை,
செயப்பாட்டுவினைவாக்கியம்,

கட்டளைவாக்கியம் - வினாவாக்கியம் - உணர்ச்சிவாக்கியம். நன்னூல் -
பொதுவியல்

- அறுவகைவினா (385) - எண்வகைவிடை (386).

2). அணிஇலக்கணம்

உவமையணி - பிறிதுமொழிதல்அணி - சிலேடைஅணி - தீவகஅணி - ஏகதேச
உருவகஅணி - வேற்றுமையணி - பின்வருநிலையணி

ஆ). படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை,
கட்டுரைபடைப்பாக்கஉத்திகள் - பயிற்சிகள்

2. எழுத்தாளர் உடனான நேர்காணல், பேட்டி, மேடைப்பேச்சு .

இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள் - 2.

ஈ). கட்டுரையை ஒருபக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத்திவ்யப்பிரபந்தமும் - பன்னிரு திருமுறைகள் அறிமுகம் -
திருமுறை ஆசிரியர்களின் இலக்கியப்பங்களிப்பு -
திருமுறைகளில் பக்தி நெறியும் சமுதாய நோக்கும் -
சமயக்குரவரின் அருள் நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு -
ஆழ்வார்களின் இலக்கியப்பங்களிப்பு -
திவ்யப்பிரபந்தத்தில் பக்தி நெறியும் இலக்கிய நயமும் -
தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் -
- வளர்ச்சி - வரலாறு -
நாட்டுப்புற இலக்கியங்கள் என்ற தலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கி எழுதுதல்.

- வினாத்தாளில் இதற்கென தனியே கட்டுரை வழங்கப்பெறவேண்டிய தேவை இல்லை.
- குறிப்பிட்ட தலைப்பிலான கட்டுரையினைச் சுருக்கி எழுதுக என்று மட்டும்தான் வினா அமைய வேண்டும்.
- விடையானது, தலைப்பு (Title), பத்திக்காக வரிசைப்படுத்தப்பட்ட குறிப்புகள் (Hints), பத்தியின் திருத்தாபடி (Rough Draft), பத்தியின் திருத்தியபடி (Fair Draft) என்ற வகையில் அமைய வேண்டும்.

பாடநூல்: கற்பகச்சோலை - தமிழ் ஏடு.

கற்பகம் உயர்கல்விக்கழகத்தமிழ்த்துறை வெளியீடு

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES:

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

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT– IV

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

UNIT – V

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

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

SUGGESTED READING:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

UNIT IIPurchase Management:

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

UNIT III Accounts Payables and Accounts Receivable:

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

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

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

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

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

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

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

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

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

Note: Distribution of marks –100 Percent Theory

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Introduction to data science:

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

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

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

UNIT II Probability and Sampling Estimation:

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

UNIT III Linear Algebra

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

UNIT IV Hypothesis testing:

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

UNIT V Regression

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

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

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

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

UNIT III - BIODIVERSITY AND ITS CONSERVATION

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

UNIT IV - ENVIRONMENTAL POLLUTION

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

UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT

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

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidya Peeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 1995. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nded.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.

12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

E- LEARNING RESOURCES:

1. NPTEL : https://youtu.be/-j1rjB_-DhI
2. NPTEL : <https://youtu.be/ie2bm3zHcxA>
3. NPTEL : <https://youtu.be/C62x3mCLkZ0>
4. NPTEL : <https://youtu.be/vxCCTAuVN-E>
5. NPTEL : <https://youtu.be/vft3dMwO14I>

COURSE OBJECTIVES:**To make the students**

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.
5. To learn about data analysis
6. To acquire knowledge about the advanced functions in MS EXCEL and PIVOT TABLE

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

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.
5. Acquire knowledge about data analysis
6. Gain insight about the advanced function in MS EXCEL and PIVOT TABLE

UNIT I GETTING STARTED WITH EXCEL

Opening Excel, Creating and Opening Workbook- Saving and Sharing Workbook , Cell Basics - Understanding Cells, Cell Contents, Find and Replace, Formatting Cells - Font Formatting, Text Alignment, Cell Borders and fill colors, Cell styles, Formatting text and numbers, Modifying Columns, Rows and Cells - Inserting, Deleting, Moving, and Hiding rows and columns -Wrapping text and merging Cells
Printing Workbooks - Choosing a print area, Fitting and scaling content

Finalising and Protecting Workbooks

UNIT II FORMULAS AND FUNCTIONS

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

UNIT III DATA ANALYSIS Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Sparklines Collating data from several worksheets

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

Working with charts - Understanding Charts, Chart Layout and style, Other chart options

UNIT IV ADVANCED FUNCTIONS AutoSum, IF Function, VLookup Function and Hlook up, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel

dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.

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

SUGGESTED READINGS:

1. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
2. Wayne L. Winston (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, PHI Learning Private Limited , New Delhi.
3. Michael Alexander (Author), Dick Kusleika (2016), Excel 2016 Power Programming with VBA, Wiley India, New Delhi.
4. John Walkenbach (2015), Excel VBA Programming, 4th edition, Wiley India, New Delhi.
5. Greg Harvey (2015) , Excel 2016 for Dummies, Wiley India, New Delhi.
6. Michael Alexander (2018), Excel Macros For Dummies, 2nd edition, Wiley India, New Delhi.
7. Adam Ramirez (2018), Excel Formulas and Functions: Step-By-Step Guide with Examples, Createspace Independent Publishing Platform, New Delhi.
8. Ritu Arora (2017), Advance excel 2016 training guide, BPB Publications, New Delhi.

COURSE OBJECTIVES**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

UNIT I BASIC CONCEPTS

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

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

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

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

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

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

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

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

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

SUGGESTED READINGS

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

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I BASIC CONCEPTS

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

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

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

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

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

UNIT III AFTER MARKET SERVICES AND SALES ORDER MANAGEMENT

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

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

UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT

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

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

UNIT V INVENTORY MANAGEMENT AND CASE STUDIES

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

Case studies with viva, presentations.

SUGGESTED READINGS

TCS BPS Study Material

Course Objectives**To make the students**

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

Course Outcomes**Learners should be able to**

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

Unit I

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

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

Unit II

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

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book

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

Reference Books:

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

E- LEARNING RESOURCES :

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

INVESTMENT MANAGEMENT

Semester – III

22BPU304A

4H – 3C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. To apply the investing concepts and skills lifelong.
4. To analyse the EIC framework make decisions based on investing in different avenues.
5. To Critically evaluate the risk return parameters and select the best alternative.
6. To Communicate in written form and prepare report

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyse the EIC framework make decisions based on investing in different avenues.
5. Evaluate the risk return parameters and select the best alternative.
6. Communicate in written form and prepare report

UNIT I : The Investment and Investment Avenues

Concepts of investment – Sources of investment information- Investment Instruments. Investment cycle.

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 & risk aversion. Capital allocation between risky & 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 & 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 & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & 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, NewDelhi.
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. NPTEL: <https://www.youtube.com/watch?v=ope5Y3Mrsaw>
2. NPTEL: https://www.youtube.com/watch?v=ope5Y3Mrsaw&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N
3. NPTEL: https://www.youtube.com/watch?v=bp76hNEIjAs&list=PL6NHntKSc5RyuXJdCKICoIo_NdGG9Zf2N&index=2
4. NPTEL: <https://www.youtube.com/watch?v=NIjucusocFw>
NPTEL: <https://www.youtube.com/watch?v=T90jL3DhBSI>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Concept of Risk:

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

UNIT II Life Insurance and Annuity:

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

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

UNITIII Property and Casualty Insurance:

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

UNITIV Health Insurance:

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

UNIT V Retirement Plans:

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

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the investment and to apply the theoretical learning into lifelong practice.
2. To analyse the EIC framework make decisions based on investing in different avenues.
3. To Critically evaluate the risk return parameters and select the best alternative.
4. To Communicate in written form and prepare report
5. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
6. To apply the investing concepts and skills lifelong.

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

1. Understand the concept of the investment and to apply the theoretical learning into lifelong practice.
 2. Analyse the EIC framework make decisions based on investing in different avenues.
 3. Critically evaluate the risk return parameters and select the best alternative.
 4. Communicate in written form and prepare report
 5. Apply the investing concepts and skills lifelong.
 6. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions
-
1. Select a client and perform an investor profiling.
 2. List of investment avenues available for Indian Investor.
 3. Select one industry, Two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
 4. Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
 5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.
 6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)
 7. Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

Select Insurance companies

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

SUGGESTED READINGS:

1. Dr. C.L. Tyagi (2016), *Insurance Law and Practice*, 2nd edition, Atlantic,
2. Indian Institute of Banking and Finance (2010), *Banking and Insurance Law and Practice*, Taxmann Publications Private Limited, New Delhi.
3. Neelam C. Gulati (2011), *Banking and Insurance: Principles & Practices*, Excel Books
4. Kaninika Mishra (2016), *Fundamentals of Life Insurance: Theories and Applications*, 2nd edition, PHI, New Delhi.
5. Gaurav Varshney (2016), *Insurance Laws*, 1st edition, Lexis Nexis
6. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
7. Mishra M.N (2016), *Insurance Principles and Practice*, 22nd Edition, S. Chand Publishing, New Delhi.
8. P.K Gupta (2015), *Insurance and Risk Management*, Himalaya Publications

Course Objectives**To make the students**

1. To understand the main concepts of Employability and Skill Development
2. To escalate the knowledge in Analytical and Mathematical Skills
3. To develop and nurture the soft skills for the students through individual and group activities
4. To stimulate the all-round development of the students by emphasizing on Soft skills and Aptitude
5. To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
6. To steer and bestow right module of training that meets the industry needs and ameliorate their employability skills.

Course Outcomes (Cos)

Upon culmination of this course the students will be able to:

1. Understand the basic concepts of Quantitative Aptitude and Logical reasoning.
2. Solve the real-time problems to accomplish job functions easily.
3. Understand the basic grammar and utilize it for their language enhancement.
4. Communicate in genuine circumstances acquiring basic grammatical structure and vocabulary.
5. Articulate efficiently with others as well within a group or a team catalyzing in building a rapport with the team members.
6. Intensify their professionalism at work by acquiring knowledge on job roles and responsibilities.

UNIT I- BASIC APPROACHES TO NUMBERS

- Number system
- Problems on numbers
- Number series
- Simplifications

UNIT II- PROBLEMS RELATED TO TIME

- Time and work
- Pipes and cisterns
- Time, speed, distance and problems on trains
- Boats and streams
- Clocks
- Calendar

UNIT III- PROBLEMS ON PARTITIONS

- Ratio and Proportion
- Average
- Inequalities
- Allegation and Mixture
- Elementary Statistics

UNIT IV- INTRODUCTION TO GRAMMAR AND PREREQUISITES FOR INTERVIEW

- Parts of Speech
- Tense
- Subject Verb Agreement
- Articles and Prepositions
- Resume Building
- Self-Introduction

UNIT V- EMPHASIZING THE FUNCTIONS OF GRAMMAR AND LIFE SKILLS

- Active and Passive Voice
- Direct and Indirect Speech
- Idioms and Phrases
- Degrees of Comparison and Conditional clause
- Prefix, suffix and Question tags
- Group discussion
- Extempore Speech

REFERENCE:

1. Quantitative aptitude for competitive exams by S.Chand, Dr. R.S. Aggarwal
2. A modern Approach to Logical Reasoning by S.Chand, Dr. R.S. Aggarwal
3. Verbal Aptitude for competitive exams by S. Chand, Dr. R.S. Aggarwal
4. Objective English for Competitive Examinations by Edgar Thorpe, Showick Thorpe
5. Communication skills and soft skills an integrated approach by E. SURESH KUMAR, P.SREEHARI, J SAVITHRI.

INTERNSHIP**Semester – III****22BPU391****0H – 2C****Instruction Hours / week: L: 0 T: 0 P: 0****Marks: Internal: 100****External: 0****Total: 100**

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL: <https://www.youtube.com/watch?v=jnNHtCODRFw>
2. NPTEL: <https://www.youtube.com/watch?v=7MRQbWMoSSM>
3. NPTEL: <https://www.youtube.com/watch?v=NT7KLzhFLxA>
4. NPTEL: <https://www.youtube.com/watch?v=FuHzWoMzE6w>
5. NPTEL: <https://www.youtube.com/watch?v=FmqYLM-c2s4>

COURSE OBJECTIVES:**To make the students**

1. To Understand the corporate and BPS industry growth in India.
2. To comprehend on the requirement of the industry like attitude, language, behaviour, body language, learning style etc.
3. To train the student on corporate etiquettes, professional skills, English language.
4. To equip the students to draft resume, face the Group discussion and interview.
5. To communicate efficiently in oral and in written form as expected by the BPS industry.
6. To understand the advanced level English communication.

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

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

UNIT 1 Overview of Corporate and BPS Industry

Overview of Corporate: Introduction to Corporate - History of Corporate

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

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

UNIT II Grooming for Corporate:

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

UNIT III Professional Competencies:

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

UNIT IV Elementary Level English Communication

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

UNIT V Advanced Level English Communication:

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

SUGGESTED READINGS:**Text Book**

TCS study material

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/bl9YSiH4ujQ>
2. NPTEL :https://youtu.be/JIKU_WT0BIs
3. NPTEL :<https://youtu.be/QSLIttMmaLk>
4. NPTEL :<https://youtu.be/R6wZsNLOORI>
5. NPTEL :<https://youtu.be/45uNWLmAZR8>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Introduction about Market Research:

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

UNIT II Consumer Packaged Goods:

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

UNIT III Retailing and Retail Research:

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

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

UNIT IV Consumer research:

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

UNIT V Panel Services and Media Research:

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

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

SUGGESTED READINGS:

TCS BPS study material

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/Nv1hyTloIfs>
2. NPTEL : <https://youtu.be/VRFotmHcMwo>
3. NPTEL : <https://youtu.be/jSrC-EWYIJQ>
4. NPTEL : https://youtu.be/ZHt9NTH6R_0
5. NPTEL : <https://youtu.be/jSrC-EWYIJQ>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : FINANCIAL REPORTING

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

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

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

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

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1 : Overview of Banking

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

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

UNIT II: Retail Banking

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

Risk -Control and Information Security

UNIT III : Cards

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

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

Payments : Concepts, applications, investigations, Statement validations

Products on Cards : Rewards programs, merchandising offers

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

UNIT IV: Consumer Loan Mortgages and Trade Finance

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

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - **Letter of Credit (L/C) :** Parties to L/C & Types of L/C , Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - **Collection :** Parties to Collection & Types of Collection, Document Checking, Acceptance & Payment - **Method of Payment:** Advance, Open Account, Documentary Collection & Documentary Credit

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

Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance
Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

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

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

UNIT V: Cash Management and Payment Services

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

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

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

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

SUGGESTED READINGS:

TCS BPS study material

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/AffhWkHYqJY>
2. NPTEL : <https://youtu.be/JSTo8iiAW-M>
3. NPTEL : <https://youtu.be/Us4sB1-Vg6w>
4. NPTEL : <https://youtu.be/O8AmKB7Wib4>
5. NPTEL : https://youtu.be/zo_dLUoyqjc

COURSE OBJECTIVES:**To make the students**

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

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

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

Download the financial statements
Perform the following financial analysis and interpret
 2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 3. Comparative Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 4. Trent Analysis
 5. Ratio Analysis - Liquidity of Short-Term Solvency Ratio
 6. Long Term Solvency Ratio
 7. Profitability Ratios
 8. Turnover Ratios (Activity Ratios) and Capital Structure Ratios

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

Select a bank

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

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

SUGGESTED READINGS:

TCS BPS study material

Course Objectives (CO)

1. To understand the prime concepts of Employability and Skill Development.
2. To augment the knowledge in Analytical and Mathematical Skills
3. To develop and nurture the soft skills of the students through individual and group activities
4. To vitalize the all-round development of the students by emphasizing on Soft skills and Aptitude
5. To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
6. To steer and bestow right module of training that meets the industry needs and improve their employability accomplishments.

Course Outcomes (COs)

Upon culmination of this course the students will be able to:

1. To promote communication skills as well as optimistic personality traits.
2. Enhance their employability quotient and thrive in the professional space.
3. Understand the progression in grammar and verbal reasoning.
4. To elevate and enrich their personal and professional efficacies.
5. To sketch their goals and also gets to know diversities in the field of their career planning.
6. To pertain learning in different competitive exams/entrance exams for placement/higher studies.

UNIT I- INDUCTIVE AND DEDUCTIVE CALCULATIONS

- Geometry and Mensuration
- Coding and Decoding
- Odd Man Out and Analogy
- Logical Sequence of Words
- Direction

UNIT II-SELECTION AND ARRANGEMENT

- Permutation and Combination
- Probability
- Data Arrangement
- Cube and Dice
- Image Analysing
- Puzzles

UNIT III- UNDERSTANDING AND ANALYSING DATA

- Problems on Ages
- Data Interpretation
- Logarithms
- Syllogism
- Data Sufficiency
- Blood Relation

UNIT IV- BANKING PROBLEMS

- Percentage
- Profit and Loss
- Interest Calculation

UNIT V- ADVANCEMENT TOWARDS GRAMMAR AND BEHAVIOURAL SKILLS

- Statement and Assumption
- Verbal Analogy
- Jumbled Sentence
- Error Spotting
- Sentence Completion
- Sentence Correction
- Implementing and Enhancing Soft Skills

REFERENCE:

1. Aptitude by Er. Rapid Quantitative Deepak Agarwal and Mr. D.P Gupta
2. Numerical Ability and Quantitative Aptitude for Competitive examinations by P.K.Mittal.
3. Quantitative Aptitude - Quantum CAT by Sarvesh K Verma
4. Personal Development and Soft Skills by BARUN K MITRA, Oxford Higher Education
5. Soft skills an integrated approach to maximize personality by SANGEETHA SHARMA, GAJENDRA SINGH CHAUHAN, and Wiley Publishing.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I

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

UNIT — II

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

UNIT — III

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

UNIT — IV

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

UNIT — V

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

REFERENCE :

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

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/AT7bhxhFM2I>
2. NPTEL :<https://youtu.be/-osbn2yDJhE>
3. NPTEL : <https://youtu.be/AT7bhxhFM2I>
4. NPTEL : <https://youtu.be/BFqphoOtRJQ>
5. NPTEL : <https://youtu.be/C6fJJJe1Oeg>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Introduction to Capital Markets:

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

UNIT II Investment Banking:

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

UNIT III Mutual Funds and Hedge Funds

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency

Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies.

UNIT IV Private Equity and Fund Accounting & NAV calculations

Private Equity: Private Equity - Understanding Private Equity Operations

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

UNIT V Risk Management

Risk Management: Counterparty Credit Risk Management - Market Risk Management

SUGGESTED READINGS

TCS BPS study material

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES :**To make the students**

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

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

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

UNIT I Accounting for Share Capital and Debentures

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

UNIT II Final Accounts

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

UNIT III Amalgamation of Companies

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

UNIT IV Accounts of Holding Companies/Parent Companies

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

UNIT V Accounts of Banking Companies

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

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

SUGGESTED READINGS :

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

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Introduction to Process Management:

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

UNIT II BPS Overview

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

UNIT III Metrics Management:

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

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

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

SUGGESTED READINGS:

TCS study material

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/zo_dLUoyqjc
2. NPTEL :<https://youtu.be/ZIHXB0bF7jI>
3. NPTEL :https://youtu.be/_ByfzB_6x8g
4. NPTEL :<https://youtu.be/ZGjXFkdGeNU>
5. NPTEL :<https://youtu.be/mwpsjfFup54>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I :INTRODUCTION TO MARKETING MANAGEMENT:

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

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

UNIT II - THE MARKET PROCESS AND SEGMENTATION

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

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

UNIT III :PRODUCT MANAGEMENT

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

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

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT

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

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

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/iBIWuiz7Tj0>
2. NPTEL :<https://youtu.be/75rah3Yf0no>
3. NPTEL :https://youtu.be/FnZOxS0B_hU
4. NPTEL :<https://youtu.be/3MUGmQKHly4>
5. NPTEL :<https://youtu.be/bK6xUEucqvs>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I RESEARCH AND RESEARCH PROCESS

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

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

Data Sources – Primary and Secondary Data.

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

UNIT III MEASUREMENT AND SCALING

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

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

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

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

UNIT V REPORT PREPARATION

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:
<https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N>
2. NPTEL:https://www.youtube.com/watch?v=mAVswCbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5
3. NPTEL:<https://www.youtube.com/watch?v=Yzfl3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6>
4. NPTEL:<https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY>
5. NPTEL:<https://www.youtube.com/watch?v=ze5bS-NErk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

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

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

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

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

UNIT III MARKET COMPETITION:

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

UNIT IV : MACRO ECONOMIC FACTORS :

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

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

UNIT V : MONETARY POLICY :

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

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

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/mPwkcBuW61E>
2. NPTEL :<https://youtu.be/obzp6biyAN0>
3. NPTEL :https://youtu.be/whKgf1_A818
4. NPTEL :<https://youtu.be/K-zPSKLasGk>
5. NPTEL :<https://youtu.be/sXvXdkBhkok>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I: Understanding MIS and Decision Making Process

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

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

UNIT II Planning and Control and MIS Structure

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

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

UNIT III Enterprise Resource Planning and E-Enterprise System

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

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

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

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

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

UNIT V Strategic Management Information System, Security and Ethical Issues

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES :

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

22BPU511A	MARKETING MANAGEMENT (PRACTICAL)	Semester – V 2H – 1C
Instruction Hours / week: L: 0 T: 0 P: 2	Marks: Internal: 40	External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation,
 2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives and draw a solution.
 4. Communicate in oral and written form and prepare report
 5. Work in team and exhibit leadership skills
 6. Able to apply the marketing concepts and skills lifelong.
- **Case Studies on** Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
 - Perform SWOT / PEST Analysis
 - Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
 - Select a company having a multiple product line, For the selected company
 - Analyse the product line and segmentation Market Positioning\
 - Product life cycle for the products
 - Brand and Branding Strategy of the company
 - Pricing for the products
 - Distribution Management
 - Promotion mix used by the company.
 - Analyse the case study on any two of the
 - Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

UNIT I Overview and Data Entry

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

UNIT II Descriptive Statistics

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

UNIT III Non parametric and parametric test

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

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

UNIT V Multivariate analysis

Factor Analysis, Cluster Analysis and Discriminate analysis.

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

SUGGESTED READINGS

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

E-Resources

1. NPTEL: https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G
2. NPTEL: https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2
3. NPTEL: https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5
4. NPTEL: <https://www.youtube.com/watch?v=GuUJtJKBems>
5. NPTEL: <https://www.youtube.com/watch?v=n3y3xLNoPk4>

INTERNSHIP**Semester – V
0H – 2C****22BPU521****Instruction Hours / week: L: 0 T: 0 P: 0****Marks: Internal: 100****External: 0****Total: 100**

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations.
4. To know the accounting procedure and also to ascertain the financial position of business.
5. To learn and apply the Financial Accounting Standards.
6. To apply the accounting procedures in practical.

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts.
3. Recognize the accounting process of financial statement and critically think in preparing accounts.
4. Acquire knowledge on accounting and also to ascertain the financial position of the business.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Apply the Financial Accounting Standards.

UNIT I

Fundamentals of Accounting – Meaning, Nature, Need, Objectives, Functions, Benefits, Limitations, Users of Accounting, Book Keeping. Methods of Accounting, Accounting Concept, Accounting Conventions, Branches of Accounting, Accounting Equations, Bases of Accounting.

UNIT- II

Recording of Transactions - Concept of double entry, Accounting cycle. Preparation of journal, ledger and trial balance. Subsidiary Books: Preparation of subsidiary books including purchase book, sales book, purchase returns book, sales return books and Cash book.

UNIT-III

Depreciation –Meaning,Nature, causes of depreciation, accounting concept of depreciation, factors affecting the amount of depreciation, methods of computing depreciation: straight line method and diminishing balance method.

UNIT-IV

Preparation of Financial Statements: Trading account, Manufacturing account, Profit and loss account and balance sheet (Schedule VI Revised) with adjustments.

UNIT-V

Financial Accounting Standards - Concept, benefits, Generally Accepted Accounting Principles. An overview of Indian and US GAAP.Introduction to IFRS.

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

SUGGESTED READINGS:

6. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, NewDelhi
7. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
8. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
9. Deepak Sehgal. (2016) ,*Financial Accounting*.1st edition, VikasPublishing House, New Delhi,
10. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2ndEdition,Chand Publishing. New Delhi

E- LEARNING RESOURCES :

6. NPTEL:<https://www.youtube.com/user/nptelhrd/playlists>
7. NPTEL: <https://youtu.be/UxfPGWlxgHQ>
8. NPTEL: <https://youtu.be/AQvxKosUBf4>
9. NPTEL: <https://youtu.be/OIqsDeQiJOA>
10. NPTEL:<https://youtu.be/tSkPHe8P9x8>

Course Objectives**To make the students**

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

Course Outcomes**Learners should be able to**

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V:

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

Suggested Readings

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

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/Fa8E3tCDIpo>
2. NPTEL :<https://youtu.be/o2SiQ2EBrs8>
3. NPTEL :<https://youtu.be/o2SiQ2EBrs8>
4. NPTEL :https://youtu.be/bu_yh3h0n3U
5. NPTEL :<https://youtu.be/FiPPfxWgefA>

End Semester Exam: 3 Hours**COURSE OBJECTIVES:****To make the students**

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

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

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

UNIT I Quality Management:

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

UNIT II Transaction Monitoring Process:

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

UNIT III Defects Management:

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

UNIT IV Problem Solving Techniques:

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

UNIT V Process Improvement Methods:

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

SUGGESTED READINGS:

TCS study material

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/SMOQV2CyVQo>
2. NPTEL : <https://youtu.be/IZeWMsdQAQc>
3. NPTEL : <https://youtu.be/m5Ms67KPOOA>
4. NPTEL : <https://youtu.be/B4KPUcVioT0>
5. NPTEL : <https://youtu.be/sd2xKiG8nnw>

End Semester Exam: 3 Hours**COURSE OBJECTIVES:****To make the students**

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

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

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

UNIT I INTRODUCTION

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

UNIT II TYPES OF BUSINESS ENTITIES

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

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

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

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

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

UNIT V MOBILIZING RESOURCES FOR START-UP

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

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES :

1. NPTEL : https://youtu.be/2vCMm1_MFpQ
2. NPTEL : <https://youtu.be/PWSv4KN05HU>
3. NPTEL : <https://youtu.be/dAJy-3A6lPM>
4. NPTEL : <https://youtu.be/wWsl48VLfVY>
5. NPTEL : <https://youtu.be/trIUu-2LfYQ>

Course Objectives**To make the students**

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

Course Outcomes**Learners should be able to**

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

UNIT- I

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

UNIT- II

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

UNIT-III

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

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

UNIT-IV

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

Unit V

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

Suggested Readings:

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

E- LEARNING RESOURCES :

1. NPTEL :https://youtu.be/Sx-dy96_tCQ
2. NPTEL : <https://youtu.be/FEGbjCrXjAA>
3. NPTEL : <https://youtu.be/S05LAOR4ur8>
4. NPTEL : <https://youtu.be/eWQSqVTIyyY>
5. NPTEL : <https://youtu.be/3R9Wb7Zsqv8>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I CONCEPT OF INDIRECT TAXES

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

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’

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

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

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

UNIT IV PROCEDURAL COMPLIANCE UNDER GST :

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

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

UNIT V OVERVIEW OF CUSTOMS ACT :

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

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

SUGGESTED READINGS :

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, SahityaBhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. 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>

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : Strategic Management - Introduction

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

UNIT II Vision, Mission and Objectives

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

UNIT III External environment:

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

UNIT IV Organization Change, Agile and innovation

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

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

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

UNIT V Generic competitive strategy and Strategic Evaluation

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

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

SUGGESTED READINGS :

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

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I

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

Entrepreneurial Qualities like Risk taking ability

Personality qualities

Creativity and innovation initiatives in product or services.

Prepare a case study or Video case on the Entrepreneur.

UNIT II

Analyse the case studies on

- Family business
- Succession Planning / Conflict in family business

UNIT III

Analyse the case studies on

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

UNIT IV Sources of Business Ideas and Feasibility Studies

Drafting of a Business Plan for a business Idea

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

UNIT V Mobilizing Resources for Start-Up

Analyse the case studies on

- Start ups
IPR/Patent/Copyrights

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

List of Practical

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

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

Suggested Readings:

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

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature – Minimum 10 papers from referred journal
 - Need for the Study
 - Objectives

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