Bachelor of Business Administration

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum and Syllabus

Regular (2023 – 2024)



DEPARTMENT OF MANAGEMENT

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)
Eachanari (Post), Coimbatore – 641 021.
Tamil Nadu, India

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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT UNDER – GRADUATE PROGRAMMES

(REGULAR PROGRAMME)

REGULATIONS (2023)

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FACULTY OF ARTS, SCIENC, COMMERCE AND MANAGEMENT UNDERGRADUATE PROGRAMMES REGULAR MODE REGULATIONS – 2023

The following regulations are effective from the academic year 2023-2024 and are applicable to candidates admitted to Undergraduate (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2023-2024 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 UG Programmes Offered

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

S. No.	PROGRAMME	DISCIPLINE
1.	B.Com.	Commerce
2.	B.Com.	Computer Applications
3.	B.Com.	Professional Accounting
4.	B.Com.	Business Process Services
5.	B.Com.	Financial Analytics
6.	B.Com.	International Accounting and Finance
7.	B.Com.	Information Technology
8.	BBA	Business Administration
9.	B.Sc.	Biotechnology
10.	B.Sc.	Microbiology
11.	B.Sc.	Computer Science
12.	B.Sc.	Information Technology
13.	B.Sc.	Computer Technology
14.	B.Sc.	Computer Science (Cognitive Systems)
15.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)
16.	BCA	Computer Applications

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 UG Programmes are given below:

Programme(s)	Year of Study	Min. No. of Semesters	Max. No. of Semesters
	I	2	4
D.Co. D.Com. D.C.A. and D.D.A.	II	4	8
B.Sc., B.Com., BCA and BBA	III	6	12
	IV	4	16

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 from 180 to 182 for UG Programme.

3.2. Credit

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits offered are 160 as per the UGC Guidelines for the UG Programme (Four 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 ability enhancement course for Arts, Science, Commerce and Management Programmes. Four

credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Major Courses, Minor Courses, Multidisciplinary Courses, Skill Enhancement Courses, Project Work, Ability Enhancement Courses, Value Added Courses (Common to all UG Programmes), Summer Internship, Research Project/Dissertation are part of curricular structure.

4.2.1. Major Courses

Major Courses consist of theory and practical of Department domains for which examinations shall be conducted at the end of each semester. The students have to earn a minimum of 80 Credits in Major Courses.

4.2.2. Minor Courses

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students have to earn a minimum of 32 Credits in Minor Courses.

4.2.3. Multidisciplinary Courses (MDC)

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. The students have to study three Multidisciplinary Courses and they have to earn a minimum of 09 Credits.

4.2.4. Skill Enhancement Courses (SEC)

These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. Three Skill Enhancement Courses are offered in the first, second and fourth semesters. The examination shall be conducted at the end of respective semester. Students have to earn a minimum of 09 Credits in Skill Enhancement Courses.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester in the Department/Industry/Research Institute (National/International) 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 shall be carried out by the students and they have to earn minimum of 06 credits.

4.2.6. Ability Enhancement Course (AEC)

There are four Ability Enhancement Courses offered during the first four semesters. Four credits are awarded for each course and the examinations will be conducted at the end of each semester. Students have to earn a minimum of 08 Credits in Ability Enhancement Courses.

4.2.7. Internship

The students exiting the programme after first year or second year must have completed 04 credits internship/apprenticeship during first year or second year summer term.

4.2.8. Value Added Courses (VAC)

The students will study three Value Added Courses in the first three semesters of their programme. Two credits are awarded for each course and the examinations will be conducted at the end of each semester. The various Value Added Courses offered are given below:

S.No	Name of the Offering Department	Name of the Course
1.	Biotechnology	Environmental Studies
2.	Commerce	Indian Knowledge System
3.	Biochemistry	Health and Wellness
4.	Computer Science	Cyber Security
5.	Computer Science and Design	Mobile Application Development
6.	Computer Science and Engineering	Internet of Things
7.	Food Technology	Nutrition And Dietetics Agricultural Waste And
		Byproducts Utilization
8.	Electrical and Electronics Engineering	Renewable Energy Resources

4.2.9. Research Project /Dissertation

The candidates shall undertake the project work in the eighth Semester either in the Department/Industry/Research Institute (National / International). The project report shall be submitted at the end of the

eighth semester. Students have to earn a minimum of 12 Credits in Research Project/Dissertation Work.

If the candidate undertakes the project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist under whom the work is carried out will be the Cosupervisor. The candidate shall bring the attendance certificate from the place where the project work carried out.

HoD shall assign a project supervisor who shall monitor the student's project work(s). A Project Assessing Committee (PAC) shall be constituted with HoD and two senior faculty members of the Department. The PAC shall announce the dates for the reviews and demonstration. The student shall make a presentation on the progress and demonstration of their project before the PAC in the presence of their supervisor on the scheduled dates.

Approval of the project

The candidate has to submit, in consultation with his/her supervisor, the title, objective and the action plan of his/her project to the PAC on the first review. Only after obtaining the approval of PAC, the student can initiate the project work.

5. Online Course

Students are encouraged to study the online course from SWAYAM/NPTEL/MOOC in any one of the first seven 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. The credit(s) earned by the students will be transferred to the concerned course in the mark statement.

6. Extra Curricular Activities

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

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

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

- 75% weightage for active participation in Extra Curricular Activities in / out of the KAHE.
- 25% weightage for Exemplary Awards/Honours/Prizes secured.
- **6.1** Marks for Co-curricular and Extra-curricular shall be sent to the Controller of Examination (CoE) before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

7. MEDIUM OF INSTRUCTION

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

8. MAXIMUM MARKS

All 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 of the course comprise of two parts such as the Continuous Internal Assessment (CIA) and the End Semester Examination (ESE).

9. 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 a faculty mentor throughout their period of study. A 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 mentee's progress. The Faculty mentor shall display the cumulative attendance particulars of his / her mentees periodically (once in 2 weeks) on the Notice Board to know their attendance status and satisfy the clause 12 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 different agencies periodically and inform the same to the

students. Further, the coordinators shall advice the students regarding the online courses and monitor their participation.

10. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of 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

- 1. The class committee shall be constituted during the first week of each semester.
- 2. 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.
- **3.** The HoD/Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- **4.** The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- **5.** The Chairperson is required to prepare the minutes of every meeting, and submit the same to the 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.
- **6.** Analyzing and solving problems experienced by students in the class room and in the laboratories.
- **7.** Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.

11. 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.

12. 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 / Startup Activity / 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 the 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 65% 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 Dean, Students Affairs and Registrar.

13. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

13.1 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 week for checking the syllabus coverage, 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 fortnight. After the

completion of the semester the HoD should keep this record in safe custody for five years as records of attendance and assessment shall be submitted for inspection as and when required by the KAHE/any other approved body.

13.2 **Continuous Internal Assessment (CIA)**: The performance of students in each course will be continuously assessed by the respective faculty. The Retest will be conducted and considered based on the requirements and recommendations by the Head of the Department. The guidelines for the Continuous Internal Assessment (CIA) are given below:

Theory Courses

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

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
Continue	ous 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.

13.3 Portions for 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)

13.4 Pattern of Test Question Paper

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

13.5 Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5
2	81 - 90	4
3	76 - 80	3
4	Less than or equal to 75	0

14. ESE EXAMINATIONS

14.1 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	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 20 (b). Question No. 29: Unit - IV, either 29 (a) or	
	29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b))	

14.2 Practical: There shall be combined valuation by the Internal and External examiners. The pattern of distribution of marks shall be as given below.

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

Record Notebooks for Practical Examination

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

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

14.3. Evaluation of Project Work

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

^{*}Combined valuation of Internal and External Examiners.

- **14.3.2** The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.
- **14.3.3** 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 Controller of Examination. In case the supervisor is not available, the HoD shall act as an Internal Examiner for the same.
- **14.3.4** 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 in the subsequent semester.

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

15. PASSING REQUIREMENTS

- **15.1** 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).
- **15.2** If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 15.1, 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 pass both in CIA and ESE (vide Clause 2.1).
- **15.3** Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.
- **15.4** 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.

15.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have Absent (AAA) in that examination.

16. 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.

17. AWARD OF LETTER GRADES

All the 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
О	91 - 100	10	OUTSTANDING
A+	81- 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
В	61 – 65	6	ABOVE AVERAGE
С	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	< 50	-	REAPPEARANCE
AAA	-	-	ABSENT

18. 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.

Sum of the product of the GP by the corresponding credits of the courses offered in that Semester

Sum of the credits of the courses of that Semester

i.e. **GPA** of a Semester = $\frac{\sum_{i} CiGPi}{\sum_{i} Ci}$

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

programme

CGPA of the entire programme = -----

Sum of the credits of the courses of the entire programme

i.e. **CGPA** of the entire programme = $\frac{\sum_{n} \sum_{i} CniGPni}{\sum_{n} \sum_{i} Cni}$

where,

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

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

19. REVALUATION

A candidate can apply for revaluation or 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.

20. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotaling are allowed on representation (clause 19). 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.

21. 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.

22. CLASSIFICATION OF THE DEGREE AWARDED

- 22.1 Candidate who qualifies for the award of the Degree (vide clause 21) 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.
- 22.2 Candidate who qualifies for the award of the Degree (vide clause 21) 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.
- **22.3** All other candidates (not covered in clauses 22.1 and 22.2) who qualify for the award of the degree (vide Clause 21) shall be declared to have passed the examination in the **Second Class**.

23.PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

- **23.1** Based on valid reasons and on prior application the Candidate may 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.
- **23.2** Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
- **23.3** 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.
- **23.3.1** 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.
- **23.4** 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/VIII semester**.
- **23.5** Withdrawal from the End semester examination is **NOT** applicable to arrear courses of previous semesters.
- **23.6** The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

24. PROVISION FOR AUTHORISED BREAK OF STUDY

- 24.1 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, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.
- **24.2** 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.

- **24.3** 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 22). However, additional break of study granted will be counted for the purpose of classification.
- **24.4** 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 24.1) in order that he/she may be eligible for the award of the degree.
- **24.5** 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 23 and 24) is not applicable for this case.

25. 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/VIII 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.

26. 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.

27. DISCIPLINE

- **27.1**.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.
- 27.2. 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.

28. 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.

29. MULTIPLE ENTRY AND EXIT

The students are allowed to exit the programme after 2 or 4 or 6 or 8 semesters with Undergraduate Certificate, Undergraduate Diploma, Undergraduate Degree and Undergraduate with Honors/Honors (Research) respectively as per the regulations of NEP 2020. Similarly, the students from other institutions can join our university in the 3rd or 5th or 7th semester with an appropriate Undergraduate Certificate or Undergraduate Diploma or Undergraduate Degree certificates respectively.

Karpagam Innovation and Incubation Council (KIIC)

(A Section 8 Company)

Based on the 2019 National Innovation and Startup Policy and the 2019–2023 Tamil Nadu Startup Policy, KIIC has recommended to the KAHE students who are affiliated with the KIIC that it be incorporated in the university Program Regulations 2023-24 and implement from this academic year.

Norms to Student Start-Ups

- a) Any (UG/PG /(Ph.D.) Research scholars, student, right from the first year of their program is allowed to set a startup (or) work part time/ full time in a startup or work as intern in a startup
- b) Any (UG/PG / (Ph.D.) Research scholars) student right from the first year of their program is allowed to earn credit for working on Innovative prototypes/business Models/ Pre incubation (case to case basis).
- c) Start Up activities will be evaluated based on the guidelines being given by the expert committee of the KIIC
- d) Student Entrepreneurs may use the address of incubation center (KIIC) to register their venture while studying in KAHE.
- e) Students engaged in startups affiliated with the KIIC or those who work for them may be exempted from KAHE's attendance requirements for academic courses under current regulations, up to a maximum of 30% attendance per semester, including claims for ODs and medical emergencies Potential Students who have been incubated at KIIC may be permitted to take their University semester exams even if their attendance is below the minimum acceptable percentage, with the proper authorization from the head of the institution. (On case-to-case basis depends upon the applicability strength, societal benefits and quality of the Innovation and Subsequent engagement of the students with the/ her business)
- f) Any Students Innovators/entrepreneurs are allowed to opt their startup in place mini project /major project, /seminar and summer training etc. (In plant training, Internship, value added Course.). The area in which the student wishes to launch a Startup may be interdisciplinary or multidisciplinary.
- g) Student's startups are to be evaluated by Expert committee, formed by KIIC and KAHE

Guide lines to award Credits/ Marks to a Student startup

Student's startup stages are divided into five phases and these startup phases can be considered equally in place of the course title as mentioned below with the same credits allotted to the course title in a University curriculum.

Sl. No.	Description/Startup phases	In place of the Subject / Course title	Grades/Credits /Marks
1	Idea stage/Problem Identification Seminar		
2	Proof of Concept (POC) /Solution development	In-plant training /Internship	Same Marks/Credits can
3	Product Development (Lab scale) /Prototype Model/ Company Registered	Mini Project/ Value added Course	be awarded that are listed in the course title's curriculum for the
4	Validation/Testing	Main Project phase I	respective startup phases.
5	Business Model/Ready for Commercialization/Implementation	Main Project phase II,	

Annexure I

1. 1	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
			Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
2.	B. Sc.	Computer Science	as one of the subject. Candidates who have passed Higher Secondary Education
3.	B. Sc.	Microbiology	(XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
4.]	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
5.	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
6.	B.Sc.	Computer Science(Cognitive Systems)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.

		1	
		Computer Science (Artificial Intelligence and	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
7.	B.Sc.	Data Science)	as one of the subject.
	DCA	Computer	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths
8.	BCA	Application	as one of the subject.
			Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or
9.	B. Com.	Commerce	vocational stream at the Higher Secondary level
10.	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
11.	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
12.	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
1./	B. Com	Financial Analytics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
14.	D. Com	1 manetal Analytics	vocational stream at the ringher secondary level

			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		International	Government or a University or Board under the 10+2
		Accounting and	pattern Commerce as a subject under the academic or
15.	B. Com	Finance	vocational stream at the Higher Secondary level
			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
			Government or a University or Board under the 10+2
		Information	pattern Commerce as a subject under the academic or
16.	B.Com	Technology	vocational stream at the Higher Secondary level

KARPAGAM ACADEMY OF HIGHER EDUCATION COIMBATORE – 641 021.

DEPARTMENT OF MANAGEMENT

FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

UG PROGRAMME (CBCS) – B.B.A. (2023–2024 Batch and onwards)

			_	ives and omes		tructions / we		(s)	Max	simum N	Marks	
Course Code	Name of the Course	Catego ries	PEOs	Pos	L	Т	P	Credit(s)	40 CIA	ESE 60	Total Total	Page No.
			SEN	MESTER	- I							
23LAU101	Language - I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	9
23ENU101	English – I	MDC	I, II, III	a, e	3	0	0	3	40	60	100	15
23BAU101	Principles of Management	Major	I, II, III, IV	a, b, c,d,e, f, g,j	6	2	0	6	40	60	100	17
23BAU102	Business Accounting	Minor	I, II, III,IV	a, b, c, e, i,j,k	6	2	0	6	40	60	100	19
23BAU111	Tally (Practical)	SEC	I,II, III,IV	a, b, c,d,e, j	0	0	5	2	40	60	100	21
23VAC101	Value Added Course – Environmental Studies	VAC	I, II, III	a, e	2	0	0	2	40	60	100	23
	Sem	ester Tot	al		21	4	5	23	240	360	600	
			SEN	MESTER	– II							
23LAU201	Language – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	25
23ENU201	English – II	MDC	I, II, III	a, e	3	0	0	3	40	60	100	29
23BAU201	Managerial Economics	Major	I, II, III	a, b, c, e, d, j	6	2	0	6	40	60	100	31
23BAU202	Business Statistics	Minor	I, II, III	a, b, c, d,e,j,k	6	2	0	6	40	60	100	31
23BAU211	Business Statistics (Practical)	SEC	I, II, III	a, b, c, d,e,j,k	0	0	5	2	40	60	100	35
23VAC201	Value Added Course – Indian Knowledge System	VAC	I, II, III	a, e	2	0	0	2	40	60	100	37
	Sem	ester Tot	al		21	4	5	23	240	360	600	

	Name of the		•	ives and omes		tructions / we		(s) ₁	Max	kimum N	Marks	
Course Code	Name of the Course	Catego ries	PEOs	Pos	L	T P	Credit(s)	CIA	ESE	Total	Page No.	
		<u> </u>	<u> </u>	/IESTER -	 _ TTT				40	60	100	
		T		LOTER		I	1	I		I	ı	I
23LAU301	Language – III	AEC	I, II, III	a, e	4	0	0	4	40	60	100	39
23ENU301	English – III	MDC	I, II, III	a, e	3	0	0	3	40	60	100	42
23BAU301	Marketing Management	Major	I, III	a,e	5	0	0	4	40	60	100	44
23BAU302	Financial Management	Major	I, II, III	a, b, c, d,e	4	0	0	4	40	60	100	46
23BAU303	Cost and Management Accounting	Minor	I, III	a,e	4	2	0	3	40	60	100	49
23BAU304	Financial Reporting I	Minor	I, III	a,e	5	1	0	4	40	60	100	51
23VAC301	Value Added Course – Cyber Security	VAC	I, II, III	a, e	2	0	0	2	40	60	100	53
23BAU321	Internship – I	SEC	I, II, III	a,b,c,, e,h,j,k	-	-	-	2	100	-	100	55
	Sem	ester Tot	al		27	3	0	26	380	420	800	
	•		SEMES	TER – IV	7							
23LAU401	Language – IV	AEC	I, II, III	a, e	4	0	0	4	40	60	100	57
23ENU401	English – IV	SRC	I, II, III	a, e	3	0	0	3	40	60	100	60
23BAU401	Legal Aspects of Business	Major	I, II, III, IV	a, b, e,,i, j	6	0	0	5	40	60	100	62
23BAU402	Human Resource Management	Major	I, II, III	a, b, c.d, e, j	5	0	0	4	40	60	100	64
23BAU403	Financial Reporting II	Major	I,III	a, e, j	4	0	0	3	40	60	100	66
23BAU404	Management Information System	Minor	I,III	a, e, j	4	0	0	3	40	60	100	68
23BAU405	Research Methodology	Minor	I, III, IV	a,c,d,e, i.j	4	0	0	2	40	60	100	71
	Semester Total				30	0	0	24	280	420	700	

	N 64	a .	•	ives and omes		tructions / we		t(s)	Max	kimum N	Marks	
Course Code	Name of the Course	Catego ries	PEOs	Pos	L	Т	P	Credit(s)	CIA	ESE	Total	Page No.
				SEN	MESTE	R –V			40	60	100	
23BAU501	Investment Analysis and Portfolio Management	Major	I,III	a, e, j	5	0	0	5	40	60	100	73
23BAU502	Advertising and Brand Management	Major	I,III	a, e, j	5	0	0	5	40	60	100	75
23BAU503A	Logistics and Supply Chain Management	Major	I,III	a, e, j	5	0	0	4	40	60	100	77
23BAU503B	Insurance Principles and Practice	Major	I,III	a, e, j	5	0	0	4	40	60	100	79
23BAU504	Taxation – I	Minor	I, II, III, IV	a,b,c,d, e,i,j,k	4	0	0	3	40	60	100	81
23BAU505	Introduction to Capital Market	Minor	I,III	a, e, j	4	0	0	3	40	60	100	83
23BAU506	E-Commerce	Minor	I, II, III, IV	a, b.c,d,e, i,j,k	4	0	0	3	40	60	100	85
23BAU511	E-Commerce (Practical)	Minor	I, II, III, IV	a, b.c,d,e, i,j,k	0	0	3	1	40	60	100	87
23BAU521	Internship – II	SEC	I, II, III	a,b,c,, e,h,j,k	ı	-	-	2	100	-	100	89
	Sem	ester Tot	al		27	0	3	26	380	420	800	
			SEM	ESTER	-VI							
23BAU601	Entrepreneurship Development	Major	I, III	a,e,j	6	0	0	4	40	60	100	91
23BAU602A	Business Ethics and Corporate Social Responsibility	Major	I, III, IV	a, e,i,j	6	0	0	4	40	60	100	93
23BAU602B	Investment Banking Operations	Major	I,III	a, e, j	6	0	0	4	40	60	100	96
23BAU603	Taxation – II	Minor	I, III	a,e,j,k	6	0	0	4	40	60	100	98
23BAU691	Project	Major	I, III	a,e,j,k	0	0	12	6	40	60	100	100
				Sports/Ge			1	40	1.00	240	Good	
		ester Tot amme To			18	0	12	18 140	160 1680	240 2220	400 3900	
	rrogr	amme 1(nai		-			140	1000	<i>444</i> 0	3700	<u> </u>

	Name of the	Objectives and outcomes				tructi rs / w		t(s)	Maximum Marks			
Course Code	Course	Catego ries	PEOs	Pos	L	Т	P	Credit(s)	CIA	ESE	Total	Page No.
				SEM	ESTE	R –VI	<u> </u>		40	60	100	<u> </u>
23BAU701	Banking Law and Practice	Major	I,III	a, e, j	6	0	0	5	40	60	100	101
23BAU702	Decision making using Statistical Software Package	Major	I,III	a, e, j	6	2	0	5	40	60	100	103
23BAU703	International Trade	Minor	I,III	a, e, j	6	0	0	4	40	60	100	105
23BAU704	Production and Operations Management	Minor	I,III	a, e, j	6	0	0	4	40	60	100	108
23BAU711	Decision making using Statistical Software Package (Practical)	Major	I,III	a, e, j	0	0	4	2	40	60	100	111
	Sem	ester Tot	al		24	2	4	20	200	300	500	
				SEMI	ESTER	R –VII	I					
23BAU801	Digital Marketing	Major	I, II, III	a, b, c, d,e	6	0	0	4	40	60	100	113
23BAU802	Human Resources Development	Minor	I, III	a,e	6	0	0	4	40	60	100	115
23BAU891	Project	SEC	I, II, III	a,b,c,, e,h,j,k	0	0	18	12	40	60	100	117
	Sem	ester Tot	al		30	0	0	20	120	180	300	
				OR								
23BAU801	Digital Marketing	Major	I,III	a, e, j	6	0	0	4	40	60	100	113
23BAU802	Human Resources Development	Major	I, II, III	a, b, c, d,e	6	0	0	4	40	60	100	115
23BAU803	Service Marketing	Major	I,III	a, e, j	6	0	0	4	40	60	100	118
23BAU804	Forex Management	Major	I, III	a,e	6	0	0	4	40	60	100	120
23BAU805	Micro finance	Minor	I,III	a, e, j	6	0	0	4	40	60	100	122
	Sem	ester Tot	al		30	0	0	20	200	300	500	
	Progr	amme To	otal		-	-	-	180	2000/ 2080	2700/ 2820	4700/ 4900	

	MAJOR COURSES						
Semester	Course code	Name of the course	Credit(s)				
I	23BAU101	Principles of Management	6				
II	23BAU201	Managerial Economics	6				
TTT	23BAU301	Marketing Management	4				
III	23BAU302	Financial Management	4				
	23BAU401	Legal Aspects of Business	5				
IV	23BAU402	Human Resource Management	4				
	23BAU403	Financial Reporting II	3				
	23BAU501	Investment Analysis and Portfolio Management	5				
X 7	23BAU502	Advertising and Brand Management	5				
V	23BAU503A	Logistics and Supply Chain Management	4				
	23BAU503B	Insurance Principles and Practice					
	23BAU601	Entrepreneurship Development	4				
VI	23BAU602A	Business Ethics and Corporate Social Responsibility	4				
	23BAU602B	Investment Banking Operations					
	23BAU691	Project	6				
	23BAU701	Banking Law and Practice	5				
VII	23BAU702	Decision making using Statistical Software Package	5				
	23BAU711	Decision making using Statistical Software Package (Practical)	2				
	23BAU801	Digital Marketing	4				
VIII	23BAU802	Human Resources Development	4				
	23BAU803	Service Marketing	4				
	23BAU804	Forex Management	4				
	T	TOTAL	88				

		MINOR COURSES	
Semester	Course code	Name of the course	Credit(s)
I	23BAU102	Business Accounting	6
II	23BAU202	Business Statistics	6
111	23BAU303	Cost and Management Accounting	3
III	23BAU304	Financial Reporting I	4
IV	23BAU404	Management Information System	3
	23BAU405	Research Methodology	2
	23BAU504	Taxation – I	3
	23BAU505	Introduction to Capital Market	3
V	23BAU506	E-Commerce	3
	23BAU511	E-Commerce (Practical)	1
VI	23BAU603	Taxation – II	4
	23BAU703	International Trade	4
VII	23BAU704	Production and Operations Management	4
X7111	23BAU802	Human Resources Development	4
VIII	23BAU805	Micro finance	4
	T	OTAL	54

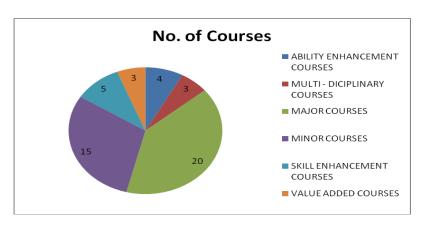
	ABILITY ENHANCEMENT COURSES							
Semester	Course code	Name of the course	Credit(s)					
I	23LAU101	Language - I	4					
II	23LAU201	Language – II	4					
III	23LAU301	Language – III	4					
IV	23LAU401	Language – IV	4					
	16							

	MULTI - DICIPLINARY COURSES							
Semester	Course code	Name of the course	Credit(s)					
I	23ENU101	English – I	3					
II	23ENU201	English – II	3					
III	23ENU301	English – III	3					
IV	23ENU301	English – IV	3					
	TOTAL							

	SKILL ENHANCEMENT COURSES						
Semester	Course code	Name of the course	Credit(s)				
I	23BAU111	Tally (Practical)	2				
II	23BAU211	Business Statistics (Practical)	2				
III	23BAU321	Internship – I	2				
V	23BAU521	Internship – II	2				
VIII	23BAU891	Project	12				
	TOTAL						

	VALUE ADDED COURSES COMMON TO ALL UG							
Semester	Course code	Name of the course	Credit(s)					
I	23VAC101	Environmental Studies	2					
II	23VAC201	Indian Knowledge System	2					
III	23VAC301	Cyber Security	2					
	TO	6						

S.NO.	CATEGORIES	NO. OF COURSES
1	ABILITY ENHANCEMENT COURSES	4
2	MULTI - DICIPLINARY COURSES	3
3	MAJOR COURSES	20
4	MINOR COURSES	15
5	SKILL ENHANCEMENT COURSES	5
6	VALUE ADDED COURSES	3



PROGRAMME OUTCOMES (PO)

- a) Graduates will acquire fundamental knowledge in the Management and its functional domains.
- b) Graduates will gain hands on experience of real time business practices through tutorials, case studies, role plays, projects, workshops and training to facilitate lifelong learning.
- c) Graduates will obtain the ability to analyse and solve the complex business problems using management tools and technologies
- d) Graduates will exhibit critical thinking skills in understanding the real-time managerial issues and advocate creative and innovative solutions.

- e) Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas.
- f) Graduates will attain and exhibit skills to work as team and take effective decisions in achieving the common goals.
- g) Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.
- h) Graduates will understand various environmental factors and their impact on society and business.
- i) Graduates will demonstrate ethical and socially sustainable code of conduct in personal and professional decision making process.

PROGRAMME SPECIFIC OUTCOMES (PSO)

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

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

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

BBA 2023-2024

Semester - I

23LAU101 பகுதி – I, தமிழ் 4H – 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours

பாடத்திட்டப்பொதுநோக்கம்

• கற்றல்வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.

ஆய்வுநோக்கைமேம்படுத்துதல்.

 இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.

மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும்

பங்கினை உணர்த்துதல்.

 வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக்குடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக் குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின்வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்';
 'இணையதமிழ்' குறித்தபன்நோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனைமேம்பாடு.

 வேலைவாய்ப்புக்குரிய சயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும்பெற்றிருத்தல்.

• சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவி யாகஇலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.மொழி பெயப்புத்துறைசார்ந்தவேலைவாய்புத்திறன்பெற்றிருத்தல்

தாள்கள்வரிசையும்தேர்வுச்செயல்திட்டமும்பகுதி-l தமிழ் இளநிலைப்பட்டவகுப்புகள்

பருவம்	தாள்	கற்பிக்கும்	தேர்வு	மதிப்பெண்	மொத்தம்	மதிப்பீடு
		நேரம்/வாரம்	மணிக ள்	அக/எழுத்து		
முதல்பருவம்	I	4	3	40 / 60	100	4

பகுதி - I தமிழ்ப்பாடத்திட்டம் (2023-2024)

பகுதி – I, தமிழ், தாள் முதல்பருவம்23LAU1014-H,C-4 (இளநிலைகலைத்துறை பட்டவகுப்புகளுக்குரியது) (For I-UG Arts Degree Classes)

இலக்கிய நெறிகள்

(8 மணிநேரம்) அலகு – l **முச்சங்கவரலாறு**– சங்கஇலக்கியத்தொகுப்பு – பாட்டும்தொகையும் – சங்கஇலக்கியச்சிறப்பியல்புகள் சங்க இலக்கியம் - நற்றிணை -கொண்டல்மாமழை–குறிஞ்சி -140 சங்க இலக்கியம் - குறுந்தொகை -அணிற்பல்லன்ன – நெய்தல் -49 அற இலக்கியம் - திருக்குறள் - வினைத்திட்பம் (பொருட்பால் 661-670), பண்புடைமை (பொருட்பால் 991-1000) சிற்றிலக்கியம் –முக்கூடற்பள்ளு **-**நெல்வகைகள், மீன்வகைகள், மாடுவகைகள் காப்பியம்–சிலப்பதிகாரம் - புகார் காண்டம் :மங்கலவாழ்த்துப்பாடல்: பொதியில் ஆயினும் – 'கோவலன்என்பான்மன்னோ'(1438), 'நீலவிதானத்து' – 'நோன்புஎன்னை'(48-53). -'வார்ஒலிகூந்தலை'– மனையறம்படுத்தகாதை 'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90)**அரங்கேற்றுகாதை** - 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175). மதுரைக்காண்டம் -கொலைக்களக்காதை : 'இருமுதுகுரவர்' -'எழுந்தனன்யான்' (67-83),'வினைவிளைகாலம்' - ' கொணர்காங்குஎன' (148-153) **கட்டுரைகாதை** - 'கடிபொழில்' - 'இல்சாபம்பட்டனிர்' (138-170) வழக்குரைக்காதை -'அல்லவைசெய்தார்க்கு' -'கோற்றான்உயிர்' (82-93)வஞ்சிக்காண்டம் - நடுகல்காதை - 'மதுரைமுதூர்' - 'மன்னவர்ஏறு' (218-234)வாழ்த்துக்காதை - 'என்னேஇஃது' - 'தோன்றுமால்' (9) இலக்கணம் - எழுத்து –முதல்மற்றும்சார்பெழுத்துகள் (12 அலகு **–** II மணிநேரம்) பத்துப்பாட்டு அறிமுகம் சங்க இலக்கியம் - பதிற்றுப்பத்து :சிதைந்ததுமன்றநீசிவந்தனைநோக்கலின் (மூன்றாம்பத்து -27.

வென்றிச்சிறப்பு)

சங்க இலக்கியம் - கலித்தொகை :சுடர்தொடீஇகேளாய்(கபிலர் – 51)

அற இலக்கியம் - ஆசாரக்கோவை -

நன்றிமறவாமை,செய்யத்தகாதன, ஐம்பெரும்குறவர் வழிபாடு

சிற்றிலக்கியம் - தமிழலங்காரம்

வண்ணச்சரபம்தண்டபாணிசுவாமிகள் - 10 பாடல்கள்

- 1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்று இ, 3. கோளத்தைமுட்டி
- 4. எக்காலம்என்று, 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி,8. தேவர்முனிவர், 9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

காப்பியம் - மணிமேகலை :விழாவறைகாதை : 'தேவரும்மக்களும்' - 'மருங்குஎன்' (66-72)

ஊரலா் உரைத்தகாதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-

17),'கற்றுத்துறைபோகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம்பெற்றகாதை -'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98)

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை- 'வாழிஎம்கோ' -

'அரசுஆள்வேந்துஎன்' (129-163)

சொல்இலக்கணம் -பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்

அலகு – III

(10 மணிநேரம்)

சங்க இலக்கியம் - பரிபாடல்:புறத்திரட்டு- மதுரைநகர்ச்சிறப்பு – உலகம்ஒரு நிறையாத்தான்-7, மாயோன் கொப்பூழ்-8, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11

சங்க இலக்கியம் - அகநானுறு: அன்னை அறியினும் அறிக – தோழி - நெய்தல் - 110

அறஇலக்கியங்கள்அறிமுகம்

அற இலக்கியம் - பழமொழி நானூறு:தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்உணற்கு இனிய 5, பரந்த திறலாரை 32, நெடியதுகாண் கிலாய் 46, இனியாரும் 153, உரைசான்ற 195.

சிற்றிலக்கியம் - நந்திக்கலம்பகம்-தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்என்னையேபுகழ்ந்தேன்,

பதிதொறுபுயல்பொழி,இந்தப்புவியில், அடிவிளக்கும் தகில், வானுறுமதியை

சிறு காப்பியம் - சூளாமணி - அரசியல்சருக்கம்- 1.நாவியே கமழும்(1131), 2.கண்மிசை கனிந்த (1132), 3.விரைசெல லிவுளித்(1133), 4.அரைசர்கள் வருக(1134), 5. அருளுமாறடிகள் (1135), 6.விஞ்சைய குலக (1136), 7.சொரிகதிர் (1137), 8.கரியவன் வளைந்த(1138), 9.மடித்தவா யெயிறு (1139),10. விஞ்சயரதனைக் (1140),

துறவுச்சருக்கம் – பயாபதிமன்னனின்துறவுநெறி -1.மன்னிய புகழி(1840),2. திருமகிழலங்கன் (1841),3. ஆங்கவ ரணைந்த (1842),4.

அலகுடன் விளங்கு(1843),5. தன்னையோர்அரசனாக்கி (1844), 6.சென்றநாள்(1845), 7. எரிபுரை(1846.),8.பிறந்தனர்(1847), 9. பிறந்தநாம் (1848), 10.தொகைமலர் (1849) 11. ஓழுகிய(1850).

பொருள் இலக்கணம்:

அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

அலகு - IV (10 மணிநேரம்)

சங்க இலக்கியம் - ஐங்குறுநூறு: மருதம் - தோழிகூற்று-

வேட்கைப்பத்து:வாழிஆதன் வாழிஅவினி - 6

சங்க இலக்கியம் - புறநானுறு: திணை பொதுவியல்-ஞாயிற்றுஅன்ன ஆய்மணி (362)

சிற்றிலக்கியங்கள் -தோற்றமும் வளர்ச்சியும்

சிற்றிலக்கியம் - நீதிநெறிவிளக்கம்: 1.உறுதி – உறுதிபயப்ப(254),

2.முயற்சி -முயலாதுவைத்து(255), 3.உலையா முயற்சி (256), 4.காலம் – காலம்அறிந்தாங்கு (257),

5.மெய்வருத்தம் -மெய்வருத்தம்பாரார் (258)

சிற்றிலக்கியம்-கலிங்கத்துப்பரணி:தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும்வறியவரும், தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே, வெயில்தாரை.

காப்பியங்கள் - கம்பராமாயணம்:சுந்தரகாண்டம் – திருவடி தொழுத படலம்(தேர்ந்தெடுத்த பாடல்கள் மட்டும்)

நீங்குவென் (6007)மைந்நாகம் (6008)-போய்வரும்(6009)--**—தேனொடு**(6011)**–தாள்களில்**(6012)--வாலி(6013)--அழுதனர்(6010) என்றலும்(6014)--ஆண்தகை(6015)--பொருதமை(6016)--யாவதும்(6017)--ஏதனாள்(6018)--முத்தலை(6019)--கார்வரை(6020)—தண்டல்(6021) ஆரியன்(6022)- குறித்தநாள்(6023)—மாண்டனள்(6024)- கண்டனர்(6025)--கூறின நாள்(6026)--என்புழி(6027)—எய்தினன்(6028)- திண்திறள்(6029)--ஆங்கு(6030)-- கண்டனென்(6031)- உன்பெருந்தேவி(6032) – பொன்-(6033)-விற்பெருந்(6035)--கண்ணினும்(6036)--உன்குலம்(6034)--வேலையுள்(6037)--மண்ணொடும்(6038)--தீண்டிலன்(6039)--சோகத்தாள்(6040)--இலங்கையை(6041)--அரக்கியர்(6042)--தையலை(6043)--ஆயிடை(6044)-- அன்னதோர்(6045)-- வஞ்சனை(6046)--அறிவுறத்(6047)--ஒருகணத்து(6048)--வாங்கிய(6049)--

அன்னவருக்கு(6050)-- இங்கு உள(6051)-- வைத்தபின்(6052)--

பையபையப்(6053)--பொடித்தனர்(6054)--ஆண்டையின்(6055)--

எழுக(6056)-- வீரரும்(6057)-- அந்நெறி(6058)

கடிதப்பயிற்சி

- 1. வேலைவேண்டிவிண்ணப்பம்எழுதுதல்
- 2.பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில் வெளியிடவேண்டி

நாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்

- 3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்
- 4.பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி,மாவட்டஆட்சி யருக்கு

விண்ணப்பம்

அலகு- V : மணிநேரம்)

காப்பியங்கள் : தோற்றமும்வளர்ச்சியும்

சங்க இலக்கியம் - பத்துப்பாட்டு: பெரும்பாணாற்றுப்படை (தேர்ந்தெடுக்கப்பட்ட பாடல்கள் மட்டும்) கோவலர் குடியிருப்பு147-168, வலைஞர் குடியிருப்பு 263-277, அந்தணர் குடியிருப்பு 297-310

சிற்றிலக்கியம்-வேத்நாயகம்பிள்ளைநீதிநூல்-(அதிகாரம்-7 தாய்தந்தையரைப்போற்றுதல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிகளும், வைத்தவர், ஈன்றவர்

(8

சிற்றிலக்கியம் - அருள்தரும்பூங்கோதையன்னைபிள்ளைத்தமிழ்:

- 1.காப்புப்பருவம் கோத்தமிழ்குமரகுரு, 2.சப்பாணிப்பருவம் பட்டிமுனிகோமுனி,
- 3.ஊசல்பருவம் நாவரசர்நற்றமிழால் (முதுமுனைவர்ந.இரா.சென்னியப்பனார்)

கடிதப்பயிற்சி

- 5. கல்விக் கடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
- வசிப்பிடத்திற்கு அடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்ப ம்
- 7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
- 8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்

Part I TAMIL 2023. Odd Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

பார்வை நூல்கள்

- 1. கற்பகச் சோலை தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.
- 2. தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு,நாமக்கல்.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

23ENU101 ENGLISH- I 3H - 3C

Instruction Hours / week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours

Course Objectives

- To enable the learner to communicate effectively and appropriately in real life situation
- To develop and integrate the use of the four language skills.
- To give basic knowledge on grammar.
- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- To identify the meaning of words using context clues.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Retrieve fundamentals of English language to construct error	Apply
	free sentences.	
CO2	Discover the knowledge of interpersonal skills.	Analyze
CO3	Construct and maintain social relationships.	Apply
CO4	Classify communication skills in business environment.	Understand
CO5	Explain communication competency through LSRW skills.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1					M						
CO2		M									
CO3					M						
CO4							M				
CO5						M					

S-Strong; M-Medium; L-Low

UNIT I (8 Hours)

LISTENING: Listening –Types of Listening **SPEAKING:** Face to Face Conversation **READING:** Reading – Types of Reading

WRITING: Jumbled Sentences

LITERATURE: Ode on a Grecian Urn by John Keats

GRAMMAR: Parts of Speech

UNIT II (7 Hours)

LISTENING: Principles of Listening Skills

SPEAKING:Descriptions

READING: Reading Techniques **WRITING:** Paragraph Writing

LITERATURE: Of Friendship by Francis Bacon

GRAMMAR: Articles

UNIT III (7 Hours)

LISTENING: Barriers of Listening **SPEAKING:** Telephone Conversations

READING: Reading Comprehension Passages

WRITING: Precise Writing

LITERATURE: The Umbrella man by Roald Dahl

GRAMMAR: Tense

UNIT IV (7 Hours)

LISTENING: Story Narrations **SPEAKING:** Group Discussion

READING: Reading Reports and Profiles

WRITING: Letter Writing

LITERATURE: Tyger by Wiiliam Blake

GRAMMAR: Subject and Predicate – Question Tags

UNIT V (7 Hours)

LISTENING: Listening Strategeis **SPEAKING:** Interview Skills

READING: Tips for MOC- Anchoring

WRITING: Circular Writing and Summary Writing

LITERATURE: Short story: Rapunzel by the Brothers Grimm

GRAMMAR: Framing Questions

Books for Reference:

1. Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand& Company Ltd, Board of Editors,

2. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

23BAU101

PRINCIPLES OF MANAGEMENT

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

To understand the concept, functions and levels of management and how the different school of thoughts are integrated into management principles and practices.

- To know the management functions and its application in business
- To understand the leadership and motivation theories and realize the practical implication in the individual performance.
- To realize the importance of groups and teamwork and managing of conflict between the members of the organization.
- To impart the knowledge on directing
- To impart the importance of controlling and managing change.

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms
		Level
CO1	Understand the concepts of management and the functions of	Understand
	management	
CO2	Execute the managerial functions of planning, organizing and	Create
	controlling in a variety of circumstances.	
CO3	Exhibit the leadership skills whenever required and work in	Apply
	groups and teams by motivating and resolving conflict arising in	
	groups and adapting to change.	
CO4	Understand and exhibit the communication skills to convey the	Understand
	thoughts and ideas to the individuals and group.	
CO5	Exhibit the changes in organization and tactics in managing	Apply
	conflict	
CO6	Assess the changing in management and administration control	Analyze

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2				M						S	
CO3		M									
CO4					M						S
CO5		M	M								
CO6	M										

S-Strong; M-Medium; L-Low

Definition of management – science or art – manager vs entrepreneur - types of managers - managerial roles and skills – manager: functions –Professional ethics of a manager - evolution of management – scientific, human relations, system and contingency approaches - Management Thoughts - Forms of business organization - sole proprietorship, partnership, company-public and private sector enterprises - organization culture and environment – current trends and issues in management - Need for ethics in management - ethical role of the manager.

UNIT II Planning (19 Hours)

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – planning premises – strategic management – planning tools and techniques – decision making steps and process - Management by Objectives (MBO), Management by Exception (MBE).

UNIT III Organising (19 Hours)

Nature and purpose – formal and informal organization – organization chart – organization structure – types – line and staff authority – departmentation– delegation of authority – centralization and decentralization – job design - human resource management – HR planning, recruitment, selection, training and development, performance management, career planning and management.

UNIT IV Directing (19 Hours)

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

UNIT V Controlling (19 Hours)

System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in management control – productivity problems and management – control and performance – direct and preventive control – reporting – Corporate Social Responsibility - Management concepts in Thirukkural and management principles from Bhagavath Gita

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

23BAU102 BUSINESS ACCOUNTING

Semester-I

COUNTING 8H - 6C

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

Instruction Hours / week: L: 6

- To understand the accounting concepts, convention and accounting standards.
- To acquire the knowledge to prepare the final accounts.
- To understand the depreciation methods.

T:2 P:0

- To know the partnership accounts
- To comprehend the difference between capital and revenue.
- To acquire knowledge on preparing the bank reconciliation statement

COURSE OUTCOMES:

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Comprehend the accounting concepts, principles and to comply the	Understand
	accounting standards.	
CO2	Understand the difference between capital and revenue.	Understand
CO3	Prepare the final accounts.	Create
CO4	Calculate the depreciation using different methods	Understand
CO5	Demonstrate capabilities as problem-solving, critical thinking, and	Apply
	communication skills related to the accounting aspects.	
CO6	Understanding the equity ratios in partnership accounts	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2				M							
CO3		M									M
CO4								M		M	
CO5		M	M								
CO6	M										

S-Strong; M-Medium; L-Low

UNIT I Accounting Fundamentals

(20 Hours)

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

UNIT II Subsidiary books and Bank Reconciliation Statement

(19 Hours)

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

UNIT III Final Accounts

(19 Hours)

Final Accounts – Meaning, need and objectives – Trading Account – Meaning, need and preparation, Profit and loss Account – meaning, Need and preparation, Balance Sheet- Meaning, need and Preparation, Final Accounts with adjustment entry – preparation of final accounts of joint stock companies.

UNIT IV Capital and Revenue, Reserves and Provisions and Depreciation (19 Hours)

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

UNIT V Partnership Accounts

(19 Hours)

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

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE – Learning Management System

Instruction Hours / week L: 0 T: 0 P:5 Marks: Internal: 40 External: 60

60 Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level	
CO1	Understand the different accounting heads of accounts and its	Understand	
	importance		
CO2	Estimating the vouchers by understanding the reason for posting	Understand	
	under different heads		
CO3	Calculate valuation of assets using the software	Analyze	
CO4	Organize the financial statements and retrieve ratios	Apply	
CO5	Develop the backup and ensuring the accuracy of the accounting	Apply	
	data		
CO6	Build the output derived.	Create	

Mapping with Programme Outcomes

COs	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2				M						S	
CO3		M									M
CO4					S						
CO5		M	S							S	
CO6	M										

S-Strong; M-Medium; L-Low

LIST OF PRACTICALS - (60 Hours)

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

VALUE ADDED COURSE -ENVIRONMENTAL STUDIES

Semester – I 2H – 2C

Instruction Hours / week: L: 2 T: 0 P: 0 Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

23VAC101

The main objectives of the course are

- To create awareness about environmental problems among people
- To develop an attitude of concern for the environment
- To motivate public to participate in environment protection and improvement
- To learn about the environment, resources available, biodiversity and its conservation
- To understand the current scenarios- to find ways for protection and betterment of or habitat
- To understand the concepts and methodologies to analyze the interactions between social and environmental processes

Course Outcomes

The learners will be able to

Cos	Course Outcomes	Blooms
		Level
CO1	Understand the concepts and methods from ecological and physical	Understand
	sciences and their application in environmental problem solving	
CO2	Study the concepts and methods from economic, political, and social	Understand
	analysis as they pertain to the design and evaluation of	
	environmental policies and institutions	
CO3	Learn the ethical, cross-cultural, and historical context of	Apply
	environmental issues and the links between human and natural	
	systems	
CO4	Understand the transnational character of environmental problems	Apply
	and ways of addressing them, including interactions across local to	
	global scales	
CO5	Apply systems concepts and methodologies to analyse and	Apply
	understand interactions between social and environmental processes	
CO6	Creating the awareness about environmental problems among people	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO ₂
CO1		M									
CO ₂			M								
CO3						M					
CO4					M						
CO5			M								

S-Strong; M-Medium; L-Low

Unit I INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS: (5 Hours)

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

Unit II NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES: (5 Hours)

Natural resources - Renewable and Non - Renewable resources. Land resources, Land degradation, desertification. Forest resources - Deforestation: Causes and impacts due to mining. Water resources- Use and over-exploitation of surface and ground water.

Unit III BIODIVERSITY AND ITS CONSERVATION: (5 Hours)

Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. Values of Biodiversity - Ecological, economic, social, ethical, aesthetic value. Bio-geographical classification of India. Hot-spots of biodiversity. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

Unit IV ENVIRONMENTAL POLLUTION:

(5 Hours)

Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks.

Unit V SOCIAL ISSUES AND THE ENVIRONMENT: (4 Hours)

Concept of sustainability and sustainable development. 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).

SUGGESTED READINGS:

- Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental EducationResearch, New Delhi.
- 2. AnubhaKaushik., and Kaushik, C.P. 2008. Perspectives in Environmental Studies. (3rded.). New Age International Pvt. Ltd. Publications, NewDelhi.
- 3. Arvind Kumar. 2009. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
- 4. Botkin., and Keller. 2014. Environmental Science: Earth as a Living Planet. (9thed.)Wiley
- 5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand&Company Pvt. Ltd., NewDelhi.
- 6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders
- 7. Rajagopalan, R. 2016. Environmental Studies: From Crisisto 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, NewDelhi.
- 9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, NewDelhi.
- 10. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies (3rded.). Vrianda Publications Private Ltd, NewDelhi.
- 11. Uberoi, N.K. 2010. Environmental Studies. (2nded.). Excel Books Publications, NewDelhi.
- 12. Verma, P.S., and Agarwal V.K. 2016. Environmental Biology (Principles of Ecology).S. Chand and Company Ltd, NewDelhi.
- 13. Environmental Biotechnology: Principles and Applications, Second Edition 2nd Edition by Bruce Rittmann and Perry McCarty, 2020

Semester – II

4H - 4C

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

End Semester Exam: 3 Hours

பாடத்திட்டப்பொதுநோக்கம்

23LAU201

 கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.

பகுதி– 11,தமிழ்

ஆய்வுநோக்கைமேம்படுத்துதல்.

 இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.

 மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.

 வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

- இந்தியக்குடியுரிமைப்பணி முதலான போட்டித்தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக் குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்', 'இணையதமிழ்' குறித்த பன்நோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப் பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவி யாகஇலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.மொ ழிபெயப்புத்துறைசார்ந்தவேலைவாய்புத்திறன்பெற்றிருத்தல்

தாள்கள்வரிசையும்தேர்வுச்செயல்திட்டமும் பகுதி-l தமிழ்

இளநிலைப்பட்டவகுப்புகள்

பருவ	தா	கற்பிக்கும்	தேர்வு	மதிப்பெ	மொத்த	மதிப்பீ
ம்	ள்	நேரம்/வா ரம்	மணி கள்	ண் அக/எழுத்	۵	டு
				து		
இரண் டு	II	4	3	40 / 60	100	4

பகுதி – I, தமிழ், தாள்-2இரண்டாம்பருவம்23LAU201 (இளநிலைகலைத்துறைபட்டவகுப்புகளுக்குரியது) (For I-UG Arts Degree Classes)

இலக்கியஇன்பம்

(8 மணிநேரம்) அலகு – l நாயன்மார்கள்அறிமுகம்-இலக்கியவரலாறு: துபிழ்இலக்கியவரிசையில்பன்னிருதிருமுறைகள்-தம் ஆதுல்லை மூற்றகள் அறிமுகம்-பன்னிருதிருமுறைகள் அறிமுகம்-திருமுறை ஆசிரியர்களின் இலக்கியப்பங்களிப்பு-திருமுறைகளில் பக்திநெறியும்சமுதாய நோக்கும் இலக்கியம் :சைவம் பெரியபுராணம்-**திருமூலநாயனார்புராணம்** கவிதை:மகாகவிபாரதியார் -பகைவனுக்குஅருள்வாய் கவிதை:கவிமணிதேசிகவிநாயகம்பிள்ளை -கோயில்வழிபாடு கவிதை:கரிகாலன் -ഖിடுதலை **சிறுகதை**:அறிஞர்அண்ணா – செவ்வாழை கட்டுரை: ஆளுமைத்திறன் அறிவோம் தன்னம்பிக்கைமாதஇதழ் இலக்கணம் - வாக்கியஅமைப்பு:தனிவாக்கியம்-தொடர்வாக்கியம்-கலவைவாக்கியம்-தன்வினைவாக்கியம்-பிறவினைவாக்கியம்-செய்வினை, செயப்பாட்டுவினைவாக்கியம், கட்டளைவாக்கியம்-வினாவாக்கியம்-உணர்ச்சிவாக்கியம். நன்னூல் – பொதுவியல் -அறுவகைவினா (385) - எண்வகைவிடை (386). அலகு – II : (8 மணிநேரம்) இலக்கியவரலாறு: ஆழ்வார்கள்அறிமுகம்- இலக்கியப்பங்களிப்பு-திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும் பக்து இலக்கியம் :வைணவம்குலசேகரஆழ்வார்– பெருமாள்திருமொழி -தேவகிபுலம்பல் கவிதை:வைரமுத்து-எறும்புகளோடுஒருவார்த்தை கவிதை:சிற்பிபாலசுப்பிரமணியன் மலையாளக்காற்று கவிதை:தாமரை தொலைந்துபோனேன் சிறுகதை ∶சுஜாதா நகரம் கட்டுரை : முனைவர்புரிசைநடராசன் -திருக்குறளும்சமுதாயவியலும் **அணிஇலக்கணம்**:உவமையணி -பிறிதுமொழிதல்அணி -சிலேடைஅணி - தீவகஅணி - ஏகதேசஉருவகஅணி -வேற்றுமையணி–பின்வருநிலையணிவிளக்கங்கள்.

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(8
அலகு – III
மணிநேரம்)
இலக்கியவரலாறு: புதுக்கவிதை:தோற்றமும்வளர்ச்சியும்
இலக்கியவரலாறு: உரைநடை: தோற்றமும்வளர்ச்சியும்
கவிதை: அப்துல்ரகுமான்
                                பாருக்குள்ளேநல்லநாடு
சிறுகதை : கு. அழகிரிசாமி
                                     ராஜாவந்திருக்கிறார்
சிறுகதை : நாஞ்சில்நாடன்
                                இந்நாட்டுமன்னர்
கட்டுரை : முனைவர்இரா. குண சீலன் - உயர்தனிச்செம்மொழி
படைப்பிலக்கியப்பயிற்சிகள்
                                -- மரபுக்கவிதை,
புதுக்கவிதை, சிறுகதை, கட்டுரை
    படைப்பாக்க உத்திகள் –பயிற்சிகள்
                                          (8 மணிநேரம்)
அலகு – IV
        (10மணிநேரம்)இலக்கியவரலாறு
சிறுகதைதோற்றமும் வளர்ச்சியும்
கவிதை: பாரதிதாசன்
                                - இளையார் ஆச்திச்சூடி
கவிதை: கவிஞர்சுகந்திசுப்பிரமணியம்
                                     - புதையுண்டவாழ்க்கை
சிறுகதை : ஆர். சூடாமணி
                                 - அந்நியர்கள்
                                 - நொய்யல்
கட்டுரை : முனைவர்ப.தமிழரசி
மொழிபெயர்ப்புப்பயிற்சிகள் - தமிழ் -
ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் - 2.
                                          (8 மணிநேரம்)
அலகு- V
இலக்கியவரலாறு: நாட்டுப்புறவியல்:ஓர்அறிமுகம்
                           - நட்புக்காலம்
கவிதை: கவிஞர்அறிவுமதி
கவிதை: க.அம்சப்ரியா
                            - நம்பிக்கைவை
சிறுகதை : அம்பை
                            - வல்லூறுகள்
மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் -
தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள் - 2.
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Part I TAMIL 2023. Even Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

பார்வைநூல்கள்

- 1. கற்பகச்சோலை தமிழ்ப்பாடநூல், இலக்கியநெறிகள், தமிழ்த்துறைவெளியீடு, கற்பகம்உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.
- 2. தமிழ்இலக்கியவரலாறு, முனைவர்கா.கோ. வேங்கடராமன், கலையகவெளியீடு, நாமக்கல்.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com
- இதழ்கள்
- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

Semester – II 23ENU201 ENGLISH –II 3H – 3C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objectives

- To refresh the grammar knowledge of the students to improvise their language.
- To make the students to speak and write errors free English.
- To make the students understand different kinds of communication.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Strengthen the foundation of the language to elevate the	Remember
	command of standard grammar.	
CO2	Formulate and communicate persuasive arguments for	Apply
	specific business outcome.	
CO3	Utilize fundamentals of language for reading, writing and	Apply
	effective communication.	
CO4	Standardize and demonstrate understanding of LSRW skills.	Understand
CO5	Introduce literature to enhance the moral and aesthetic	Evaluate
	values.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2				M						S	
CO3							M				
CO4					M						M
CO5						M					

S-Strong; M-Medium; L-Low

UNIT-I (6 Hours)

ListeningSpeakingDeveloping speaking skills

Reading: Reading strategies

Writing: Developing a story with pictures

Literature : Refuge Mother and Child by Chinua Achebe

Grammar: Voice

UNIT- II (6 Hours)

Listening : Listening for Pleasure (Story)

SpeakingReadingWritingCoral presentationReading PassagesEssay writing

Literature: Prose: Dimensions of Creativity by A.P.J. Abdul Kalam

Grammar: Subject, verb, agreement

UNIT-III (6 Hours)

Listening: Dictation

Speaking: Public speaking and secrets of good delivery

Reading : Note Making

Writing : Writing agendas, memos and minutes

Literature : River by A.K. RamanujanGrammar : Degrees of comparison

UNIT- IV (6 Hours)

Listening: Listening to instructions and announcements

Speaking: Debating

Reading: Silent reading and methods of reading

Writing :Writing Notices

Literature: Two Gentlemen of Verona by A.J. Cronin

Grammar: Phrases and clauses

UNIT-V (6 Hours)

Listening :Testing listening

SpeakingReadingDeveloping reading activities

Writing: E - Mail Writing

Literature: The Postmaster by Rabindranath Tagore

Grammar: Direct and indirect speech

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press

Sound Business, Julian Treasure 2012Oxford University Press

Hornby, A,S.(1975) The Guide to patterns and usage in English: oxford university Press. Ellis, R.(1990) Instructed second language acquisition. Oxford: oxford university Press.

23BAU201 MANAGERIAL ECONOMICS

Semester-II

8H - 6C

Instruction Hours / week: L:6 T:2 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms
		Level
CO1	Apply the demand and supply concept in managerial decisions	Apply
CO2	Calculate the Cost, Revenue and breakeven point and apply it in	Analyze
	decision making process.	
CO3	Create the pricing strategies based on the market structure.	Create
CO4	Extend the familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payments and make business decision based on the Macroeconomic indicators, inflation and business cycle and understand the impact of monetary policy, money supply and balance of payments on running a business.	Understand
CO5	Demonstrate capabilities as problem-solving, critical thinking, and communication skills.	Understand
CO6	Understand the functions of commercial bank and theories of interest.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			S								
CO2					M					S	
CO3	M										M
CO4					S					S	
CO5		M									
CO6				M							

S-Strong; M-Medium; L-Low

UNIT I Demand and Supply Analysis:

(16 Hours)

Introduction – Meaning, nature and scope of managerial economics, significance in decision making. Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

UNIT II Production, Cost and Revenue Function:

(16 Hours)

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

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

UNIT III Market Structure:

(16 Hours)

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:

(16 Hours)

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

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

UNIT V Monetary and Fiscal Policy:

(16 Hours)

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 – Performance of Public Enterprise in India and Public Policy in Public Utility.

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

23BAU202

BUSINESS STATISTICS

Semester – II 8H – 6C

Instruction Hours / week: L: 6 T: 2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Calculate and apply the measure of central tendency and dispersion in decision making.	Apply
CO2	Evaluate the relationship and association between variables to formulate the strategy in business.	Evaluate
CO3	Apply the concept of index numbers and trend analysis in business decisions.	Apply
CO4	Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.	Understand
CO5	Exhibit the knowledge on Index and time series analysis	Apply
CO6	Demonstrate the components in time series	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M									S	
CO2		M									S
CO3			M				M			S	
CO4				L	M						
CO5			L								S
CO6	M			S						S	

S-Strong; M-Medium; L-Low

UNIT I Introduction to Statistics

(16 Hours)

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

UNIT II Measures of Central Tendency

(16 Hours)

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

UNIT III Measures of Dispersion

(16 Hours)

Measures of Dispersion, Range, Co-efficient of Range, Quartiles, Inter-Quartile Range and Quartile Deviation, Coefficient of Quartile Deviation, Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of Variation, The Lorentz Curve, Skewness and Kurtosis; Measures of Skewness: Absolute and Relative; Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's; Moments and Moments based measures of Skewness (β1) and Kurtosis (β2)

UNIT IV Correlation and RegressionAnalysis

(16 Hours)

Introduction to Correlation, Karl Pearson's product moment Co-efficient of Correlation, Positive, negative and zero correlation, Correlation through Scatter diagrams, Interpretation of Correlation Co-efficient, Simple and Multiple Correlation; Regression and the criterion for the Line of Best Fit, Explained and Unexplained Variation, Multiple Regression

UNIT V Index Numbers and Time-Series Analysis

(16 Hours)

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE – Learning Management System

23BAU211

BUSINESS STATISTICS (PRACTICAL)

Semester - II5H - 2C

Instruction Hours / week: L: 0 T: 0 P: 5 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Calculate and apply the measure of central tendency and	Apply
	dispersion in decision making.	
CO2	Evaluate the relationship and association between variables to	Evaluate
	formulate the strategy in business.	
CO3	Apply the concept of index numbers and trend	Apply
	analysis in business decisions	
CO4	Exhibit the knowledge on Index and time series analysis	Apply
CO5	Demonstrate the components in time series	Understand
CO6	Demonstrate the components in time series	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M									S	
CO2	171	M								Б	
CO3			M	S						S	
CO4		M			S						L
CO5			L								S
CO6	M									S	

S-Strong; M-Medium; L-Low

LIST OF PRACTICALS – (50 Hours)

- 1. Calculation of Arithmetic mean
- 2. Calculation of Median
- 3. Calculation of Mode
- 4. Calculation of Geometric Mean

- 5. Calculation of Harmonic Mean
- 6. Calculation of Standard Deviation
- 7. Calculation of Coefficient of Variance
- 8. Calculation of Correlation Analysis
- 9. Calculation of Regression Analysis

SUGGESTED READINGS:

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

E-Resources

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

KAHE – Learning Management System

Semester – II

23VAC201 VALUE ADDED COURSE –INDIAN KNOWLEDGE SYSTEM

2H - 2C

Instruction Hours / week: L: 2 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 Indian knowledge systems about origin, evolution and ontological approach

- 2. To comprehend the Indian knowledge approaches with respect to time and language
- 3. To obtain key knowledge on life and mind of Indian knowledge system
- 4. To acquire key information on torchbearers of Indian knowledge system
- 5. To attain strong knowledge on the role of Women in ancient and modern India

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the rich heritage that resides in our traditions.	Understand
CO2	Comprehend the Indian knowledge	Understand
CO3	Understand the importance of philosophical concepts	Understand
CO4	Understand the origin of Indic thought and practices	Understand
CO5	Understand role of Women in ancient and modern India.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2			M							S	
CO3						M					M
CO4					M						
CO5			M								

S-Strong; M-Medium; L-Low

UNIT I (4 Hours)

Tradition - Conception and Constitution of Knowledge in Indian Tradition, The Oral Tradition, Knowledge Maintenance and Renewal Mechanisms, Nature and Character of Knowledge, Models and Methods of Indian Knowledge Systems, Nature and Conception of Reality, Means of Knowledge of Reality – Uniqueness of Indian Ontology and Epistemology.

UNIT II (4 Hours)

Time and Language - Time - Concept of Kala, Cycles of Time, Measurement of Time, Knowledge of Time - the Science of Light. Language - Philosophy of Word and Meaning, The Sphota Doctrine, Sadhu and Asadhu words, Levels of Speech, Silence as the eternal language.

UNIT III (4 Hours)

Environment and Management - Environment - Concept of Nature in Indian Tradition, Panchbhutas - Elements of Nature, Concept of Rta, Sacred Environment, Panchvati. Management - Indian conception of Economy and Management, Insights from Arthashastra, Management by Consciousness.

UNIT IV (4 Hours)

Life and Mind - The Science of Life - History and Basic Principles of Ayurveda, Prana, Ojas and Tejas, Health, Balance and Routine in Ayurveda. The Science of Mind - Origin, Nature and Evolution of Yoga, Types and Schools of Yoga, Yoga Darshana.

UNIT V (4 Hours)

Torchbearers - Ancient - Sankara, Nanak, Tulsi, Caitanya. Modern - Dayananda, Ramakrishna, Sri Aurobindo, AnandaCoomaraswamy. Women's Empowerment in India: Ancient Period to Modern Time Period.

SUGGESTED READINGS:

1. B. Mahadevan, VinayakRajatBhat, and NagendraPavana R.N. (2022). *Introduction to Indian Knowledge System: Concepts and Applications* (1sted.). PHI Publishers, New Delhi, India.

WEBSITES

https://iks.iitgn.ac.in/wp-content/uploads/2016/01/Indian-Knowledge-Systems-Kapil-Kapoor.pdf

https://www.sanskritimagazine.com/india/traditional-knowledge-systems-of-india/

Semester – III

4C

பகுதி– III,தமிழ் Instruction Hours / week: L: 4 T:0 P:0 External: 60 **Total: 100**

End Semester Exam: 3 Hours

4H -

பாடத்திட்டபயன்விளைவு

23LAU301

1.வரலாற்றிற்குமுற்பட்டதமிழகத்தைமாணவர்களுக்கு அறிமுகப்படுத்து கல்

- 2.பழந்தமிழர்பண்பாடுசார்ந்தவாழ்க்கைமுறையைமாணவர்கள்அறிய ஊக்குவித்தல்
- 3. தமிழ்மொழியின் பழைமையும், திராவிடமொழிகளில் தமிழ் மொழியின் தனிச்சிறப்பையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- 4. தமிழர்களின் வாழ்வியல், தமிழர்கலைகள், ஆற்றங்கரைப் பண்பாடுகள் குறித்து மாணவர்கள் அறியச்செய்தல்.
- 5. இந்தியக்குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில் விருப்பப்பாடமாக
- இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்

பாடத்திட்டப்பொதுநோக்கம்

- 1. இந்தியக்குடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், இடம்பெறுகின்ற, விருப்பப்பாடமாக 'கமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- 2. கல்வெட்டியல்,ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவண த்தேடலுக்குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 3. தமிழின்வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணையதமிழ்' ஆய்வுச்சிந்தனை குறித்த பன்நோக்கு முறையிலான அணுகு மேம்பாடு.
- 4. வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- 5. சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவியாக இலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.மொழிபெயப்பு த்துறைசார்ந்தவேலைவாய்புத்திறன்பெற்றிருத்தல்.

தாள்கள்வரிசையும்தேர்வுச்செயல்திட்டமும் பகுதி-I தமிழ்

இளநிலைகலைத்துறைப்பட்டவகுப்புகளுக்குரியது

<u> </u>			_			
பருவம்	தாள்	கற்பிக்கும்	தேர்வுமண <u>ி</u> க	மதிப்பென	மொத்தம்	மதிப்பீடு
		நேரம்/வார		அக/எழுத்த		
மூன்று	3	4	3	40 / 60	100	4

கற்பகம்உயர்கல்விக்கழகம்

கலை, அறிவியல், வணிகவியல்மற்றும்மேலாண்மையியல்புலம் மொழிகள்துறை – தமிழ்ப்பிரிவு

தமிழர் நாகரிகமும் பண்பாடும் - தாள் 3

அலகு – I வரலாற்றுக்கு முற்பட்ட தமிழகமும்சங்ககால வரலாறும் (8 மணிநேரம்) வரலாறும் நிலஅமைப்பும் – வரலாற்றின் செல்வாக்கு – பல்வேறு காலங்களில் வரலாறு உண்டாக்கிய நாட்டுப் பிரிவுகள் - பழைய கற்காலம் – புதிய கற்காலம் – இரும்புக் காலம்.

(12

அலகு – 2 தமிழின் தொன்மை மணிநேரம்)

தமிழ் தோன்றிய இடம் – குமரிக்கண்டத் தமிழ் நாடுகள் – தமிழ் என்னும் பெயர் வரலாறு – திராவிட மொழிக்குடும்பம் – தமிழ்மொழிச் சிறப்பு – தமிழுக்குத் தமிழ் நாட்டவர் செய்ய வேண்டியவை – தமிழுக்கு வெளிநாட்டிற் செய்ய வேண்டியவை

அலகு – 3 தமிழர் வாழ்வியல் (10 மணிநேரம்)

ஐவகை நிலங்கள் – களவு வாழ்க்கை – கற்பு வாழ்க்கை – அரசர் கடமை – கல்வி நிலை – தொழில் நிலை – ஆடவர் நிலை – பெண்டிர் நிலை

அலகு – 4 கட்டடக்கலையும் தமிழர் பண்பாடும் (10 மணிநேரம்)

கட்டடக்கலை தோற்றுவாய் – முதற்கலை – கட்டடக்கலையின் பழைமை – புதிய கற்காலம் – சங்ககாலம் – கோயில்கள் – அரண்மனைகள் – கோட்டைகள் – வீடுகள் – நீர்ப்பாசனக் கட்டடக்கலை – தமிழர் கட்டடக் கலையின் தனிச்சிறப்பு

அலகு – 5 ஆற்றங்கரை நாகரிகம் (8 மணிநேரம்)

ஆறும் நாகரிகமும் – ஆறுகளின் தோற்றமும் நீளமும் – காவிரிக்கரை நாகரிகம் – இலக்கியச் சிறப்பு – கலைச்சிறப்பு – வைகைக்கரை நாகரிகம் - இலக்கியச் சிறப்பு – கலைச்சிறப்பு , நொய்யல்கரை நாகரிகம்

Part I TAMIL 2024. Odd Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

பார்வை நூல்கள்

- 1. முனைவர் அரங்க இராமலிங்கம் (பதிப்பாசிரியர்), தமிழர் நாகரிகமும் தமிழ் மொழிவரலாறும் (தொகுதி -1, 6, 2, 5, 10), வர்த்தமானன் பதிப்பகம், தியாகராயநகர், சென்னை-17.
- 2. கே.கே.பிள்ளை,தமிழக வரலாறு மக்களும் பண்பாடும், உலகத்தமிழ் ஆராய்ச்சி நிறுவனம் தரமணி, சென்னை-13.
- 3. நா.வானமாமலை,தமிழர் வரலாறும் பண்பாடும், நியூசெஞ்சுரி புக்ஹவுஸ், சென்னை -98.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

23ENU301 Semester – III 3H – 3C

Instruction Hours / week L: 3 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

• To enable students learn correct pronunciation, spelling, meaning and usage of English Vocabularies.

- To give English language skill practice to students to enhance their English proficiency.
- To expose students to native speakers" spoken language to enable students to recognize native speakers" accent and language usage.
- To help students to become autonomous and self-directed English language learners.
- To produce entrepreneurs among students by making them English language trainers and

take communicative English to schools and colleges around.

Course Outcomes

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Demonstrate the skill to write in English without	Apply
	grammatical error.	
CO2	Practice listening effectively to communication in	Apply
	English.	
CO3	Develop the ability to speak English language with	Understand
	the right way of pronunciation.	
CO4	Express the viewpoints with confidence in English.	Analyze
CO5	Express values and skills gained through effective	Analyze
	communication to other disciplines.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M								
CO2				M						S	
CO3						M					S
CO4					M					M	
CO4					M					M	
CO5							M				
CO5							M				

S-Strong; M-Medium; L-Low

UNIT-I (8 Hours)

Listening: Listening Comprehension-Listening for Specific Information- Interpreting Charts and Diagrams

UNIT- II (7 Hours)

Speaking: Essentials of effective Communication-**Telephone Skills**: Understanding Telephone Conversation-Handling Calls-Leaving Messages-Making Requests-Giving Instructions and Orders.

UNIT-III (7 Hours)

Reading: Reading with a purpose-Skimming and Scanning-Locating Main Points-Reading Critically- Sequencing of Sentences-Reading Comprehension

UNIT- IV (7 Hours)

Writing: Descriptive and Narrative-Safety Instructions- Suggestions-Expansion of Abbreviations-Spellings Rules

Translation- Translating Short Sentences and Passages from English to Tamil

UNIT-V (7 Hours)

Vocabulary: Synonyms-Antonyms-Prefixes-Suffixes- Idioms- Different Types of English-Homonyms and Homophones (British and American)

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press

Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand& Company Ltd, Board of Editors,

Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

Semester – III

23BAU301

MARKETING MANAGEMENT

5H - 4C

Instruction Hours / week L: 5 T: 0 P:0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	To understand the Concept of marketing, and 4Ps of Marketing	Understand
CO2	Extend the knowledge of segmenting the market	Understand
CO3	Describe the promotion management and recent development in marketing	Evaluate
CO4	Interpret the market process and segmentation	Evaluate
CO5	Analyze the challenges and opportunity in marketing management	Analyze
CO6	Assess the marketing trends and mapping the competency	Evaluate

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2	M										
CO3		M								M	
CO4	M							M			
CO5	M										
CO6	M										M

S-Strong; M-Medium; L-Low

UNIT I INTRODUCTION TOMARKETING

(12 Hours)

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

Environmental Scanning: Analysing the Organization's Micro Environment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning- Marketing Ethics – Meaning – Importance – Consumerism

UNIT II THE MARKET PROCESS AND SEGMENTATION (12 Hours)

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

Segmentation: Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting, Market Positioning – Customer Relationship Management.

UNIT III PRODUCT MANAGEMENT

(12 Hours)

Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC) Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development- Intellectual property rights- patent rights-copy right

UNIT IV PRICING AND DISTRIBUTION MANAGEMENT (12 Hours)

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 (12 Hours)

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

Recent developments in marketing:International Marketing, Social Media, Artificial Intelligence, Virtual Reality, Metaverse, the new wave of Influencer marketing, Multi-channel social media marketing and customers experience

SUGGESTED READINGS:

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

E-Resources

- 1. https://epdf.pub/principles-of-marketing-14th-edition.html
- 2. https://www.academia.edu/36953849/Read Principles of Marketing 15th Edition
- 3. https://nptel.ac.in/courses/110104068/

KAHE - Learning Management System

Semester - III

23BAU302

FINANCIAL MANAGEMENT

4H - 4C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To Understand the Concept of financial management, objective of financial management, the major decisions taken by finance manager and its impact

- To familiarize the compounding and discounting technique for measuring the time value of money.
- To select profitable projects by applying capital budgeting techniques
- To guide the importance of maintain short term solvency position in an organization
- To analyse cases in a team and exhibit leadership skills.
- To understand the importance of financial data in preparing report

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.	Understand
CO2	Assess the compounding and discounting technique for measuring the time value of money.	Evaluate
CO3	Select profitable projects by applying capital budgeting techniques	Remember
CO4	Summarize the importance of maintain short term solvency position in an organization	Create
CO5	Analyse cases in a team and exhibit leadership skills.	Analyze
CO6	Design the statement preparation for financial management	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO ₂
CO1	M										
CO2			M								
CO3				M						S	
CO4			M								
CO5		M									
CO6			M								M

S-Strong; M-Medium; L-Low

UNIT I FINANCIAL MANAGEMENT AND SOURCES OF FINANCE (10 Hours)

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

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

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

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

UNIT II TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS (10 Hours)

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

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

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

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL (10 Hours)

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

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

UNIT IV LEVERAGE AND DIVIDEND POLICY

(9 Hours)

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

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

UNIT V WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT. (9 Hours)

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

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

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

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

Digital Transformation, Risk and Challenges in financial sector, Digital Finance, Data Analytics and Emerging trends in international finance

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE – Learning Management System

Semester - III

23BAU303

COST AND MANAGEMENT ACCOUNTING

6H - 3C

Instruction Hours / week L: 4 T:2 P:0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the Concept of costing, budgeting and standard cost.	Understand
CO2	Comprehend on the contemporary issues relevant to financial statement analysis.	Analyze
CO3	Analyze the financial performance of an organization by preparing financial statements	Analyze
CO4	Solve the problems and take decisions based on the result	Analyze
CO5	Communicate orally and in written form the concepts and solutions.	Understand
CO6	Assess the contemporary issues and challenges in budget control	Evaluate

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2				M							
CO3		M								M	
CO4					M			M			
CO5			M								
CO6	M										M

S-Strong; M-Medium; L-Low

UNIT I MANAGEMENTACCOUNTING AND COST ACCOUNTING (15 Hours)

Management and Cost Accounting - Meaning, Definition, Objectives, Nature and Scope, Difference between cost accounting and management accounting, Code of ethics for cost accountant and management accountant - Elements of Cost - Cost control and Cost reduction, Cost management- Preparation of Cost sheetin accordance with cost accounting standards.

UNIT II FINANCIAL STATEMENT ANALYSIS

(15 Hours)

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

UNIT III FUND FLOW STATEMENT AND CASH FLOW STATEMENT (14 Hours)

Fund Flow Statement: Meaning, Uses, Limitations, inflow and outflow of cash, AS3 Standard format.

Cash Flow Statement: Meaning, Uses, Limitations, schedule of changes in working capital, Sources and uses of funds.

UNIT IV MARGINAL COSTING AND DECISION MAKING (14 Hours)

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

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

UNIT V BUDGETARY CONTROL AND STANDARD COSTING (14 Hours)

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

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

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

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE – Learning Management System

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

23BAU304

FINANCIAL REPORTING I

Semester – III 6H – 4C

Instruction Hours / week: L: 5 T: 1 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

- To build knowledge and understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.
- The Examine important role accounting plays in society.
- To Classify the business transactions and create financial statements according to generally accepted accounting principles
- The understand the important role accounting plays in allowing individuals to make informed decisions.
- To construct financial statements for individual entities for the use of shareholders.
- To construct financial statements such as balance sheets, income statements, and cash flow statements from the underlying transactions.

COURSE OUTCOMES:

At the end of this course, Students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the use and application of the IFRS	Remember
CO2	Accounting for transactions using accounting standards	Apply
CO3	Construct the single entity financial statement	Evaluate
CO4	Examine and interpretation of accounting statements	Evaluate
CO5	Explain the main elements of financial accounting	Understand
	information – assets, liabilities, revenue and expenses	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		S									
CO2			M							M	
CO3					M						M
CO4				M						S	
CO5	M										

S-Strong; M-Medium; L-Low

UNIT I: Use of IFRS and Ind AS-

(15 Hours)

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time -Overview of applicable U.S GAAP accounting guidance - Divergence between U.S GAAP and IFRS.

UNIT II: Application of IFRS (Ind AS) for transactions-

(15 Hours)

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

UNIT III: Revenue recognition-

(14 Hours)

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

UNIT IV: Preparation & presentation of financial statements- (14 Hours)

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT V Analysis of financial statements-

(14 Hours)

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – according to statement – according to function – according to purpose - trend analysis – comparison with competition or industry average

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.

Semester – III 2H – 2C

23VAC301 VALUE ADDED COURSE – CYBER SECURITY

Instruction Hours / week: L: 2 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives

• Understand various block cipher and stream cipher models.

- Describe the principles of public key cryptosystems, hash functions and digital signature used for security.
- To get a firm knowledge on Cyber Security Essentials.
- To Learn about Basic Principles of Policies and Cyber Security.
- To gain information on Laws and Legal Procedures.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Implement basic security algorithms required by any computing system	Apply
CO2	Analyze the vulnerabilities in any computing system and hence be able to design a security solution	Analyze
CO3	Analyze the possible security attacks in complex real time systems and their effective countermeasures	Analyze
CO4	Differentiate various governing bodies of cyber laws	Understand
CO5	Impart various privacy policies for an organization	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M								
CO2				M							
CO3						M					
CO4							M				
CO5						M					

S-Strong; M-Medium; L-Low

UNIT I Introduction to Security

5 Hours

Data Encryption Standard-Block cipher principles-block cipher modes of operation-Advanced Encryption Standard (AES)-Triple DES-Blowfish-RC5 algorithm.

UNIT II Public Key Cryptography and Hash Algorithms

5 Hours

Principles of public key cryptosystems-The RSA algorithm-Key management - Diffie Hellman Key exchange- Hash functions-Hash Algorithms (MD5, Secure Hash Algorithm)

UNIT III Fundamentals of Cyber Security

5 Hours

How Hackers Cover Their Tracks- Fraud Techniques- Threat Infrastructure- Techniques to Gain a Foothold (Shellcode, SQL Injection, Malicious PDF Files)- Misdirection, Reconnaissance, and Disruption Methods.

UNIT IV Planning for Cyber Security

5 Hours

Privacy Concepts -Privacy Principles and Policies -Authentication and Privacy - Data Mining - Privacy on the Web - Email Security - Privacy Impacts of Emerging Technologies.

UNIT V Cyber Security Management

5 Hours

Security Planning - Business Continuity Planning - Handling Incidents - Risk Analysis - Dealing with Disaster – Legal Issues – Protecting programs and Data – Information and the law – Rights of Employees and Employers - Emerging Technologies - The Internet of Things - Cyber Warfare.

SUGGESTED READINGS

- 1. William Stallings, "Cryptography and Network Security", Pearson Education, 6th Edition, 2013.
- 2. Charles P. Pfleeger Shari Lawrence Pfleeger Jonathan Margulies, Security in Computing, 5thEdition, Pearson Education, 2015.
- 3. Graham, J. Howard, R., Olson, R., Cyber Security Essentials, CRC Press, 2011.
- 4. George K.Kostopoulous, Cyber Space and Cyber Security, CRC Press, 2013.

WebSites:

- 1. Web resources from NDL Library,
- 2. E-content from open-source libraries

| Semester - III | 23BAU321 | INTERNSHIP - I | 0H - 2C |

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

Marks: Internal: 100 External: 0 Total: 100

COURSE OBJECTIVES:

To make the students

- To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students knowledge in international culture and negotiation, where employability is made easy.

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 all functional areas.
- 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. Understand the concept of organizational study

Students shall undergo a minimum of 15 working days internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

- 1. Title page
- 2. Declaration page
- 3. Certificate
- 4. Company Certificate
- 5. Table of contents
- 6. List of tables
- 7. List of Charts
- 8. Introduction to the Industry
- 9. Introduction to the Company
- 10. Organization Chart
- 11. SWOT analysis and PEST Analysis
- 12. Product and Services offered
- 13. Financial Performance Key indicators
- 14. Objective of the Internship
- 15. Department Analysis
- a. Production
- b. Marketing
- c. HR
- d. Finance
- e. Other services department

In department analysis the student have to study on the department chart, No.of employees, Books and software databases maintained, Issues Found.

- 16. Key learning from the internship
- 17. Suggestions
- 18. Conclusion
- 19. Bibliography
- 20. Annexures

Guidelines:

The report should have a minimum of 30 pages.

Times New Roman

Heading - 13 pts

Text - 12 Pts

One inch page border all sides

1.5 line spacing.

Semester - IV

பகுதி– IV,தமிழ் Instruction Hours / week: L: 4 T:0 P:0 External: 60 **Total: 100**

End Semester Exam: 3 Hours

4H - 4C

பாடத்திட்ட பயன் விளைவ

23LAU401

1.வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துகல்

- 2.பழந்தமிழர் பண்பாடு சார்ந்த வாழ்க்கை முறையை மாணவர்கள் அறிய ஊக்குவித்தல்
- 3. தமிழ்மொழியின் பழைமையும், திராவிட மொழிகளில் தமிழ்மொழியின்

தனிச்சிறப்பையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.

- 4. தமிழர்களின் வாழ்வியல், தமிழர் கலைகள், ஆற்றங்கரைப் பண்பாடுகள் குறித்து மாணவர்கள் அறியச் செய்கல்.
- 5. இந்தியக் குடியுரிமைப் பணி முதலான போட்டிக் தேர்வுகளில் விருப்பப் பாடமாக
- இடம்பெறுகின்ற கமிழ் நாகரிகமும் பண்பாடும் குறிக்க முழுமையான அறிமுகம் பெற்றிருத்தல்.

பாடத்திட்டப் பொது நோக்கம்

- 1. இந்தியக் குடியுரிமைப் பணிமுதலான போட்டித்தேர்வுகளில், விருப்பப்பாடமாக
 - இடம்பெறுகின்ற,'தமிழ்இலக்கியவரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
 - 1. கல்வெட்டியல்,ஓலைச்சுவடியியல்மற்அம்கொல்லியல்சார்ந்தஆவ ணத்தேட்வக்குரியஆய்வும்னப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 2. தமிழின்வளர்ச்சித் 'அறிவியல்தமிழ்'; துறையாகிய, 'இணையகமிழ்' குறிக்கபன் முறையிலான நோக்கு அணுகு ஆய்வுச் சிந்தனை மேம்பாடு.
- 3. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .சமுதாய மற்றும் வாழ்வியல் மதிப்பகளைப் கருவியாக பேணுவதற்குக் இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்பத்திறன் பெற்றிருத்தல்

தாள்கள்வரிசையும்தேர்வுச்செயல் இட்டமும் பகுதி-I தமிழ்

இளநிலைகலைக்குறைப் பட்டவகுப்புகளுக்குரியது

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பருவ	தா	கற்பிக்கும்	தேர்வுமணி	மதிப்பெ	மொத்த	மதிப்பீ

ம்	ள்	நேரம்/வா ரம்	கள்	ண் அக/எழுத் து	ம்	Ю
நான் கு	4	4	3	40 / 60	100	4

கலை, அறிவியல், வணிகவியல் மற்றும் மேலாண்மையியல்புலம் மொழிகள் துறை – தமிழ்ப்பிரிவு

தமிழ் இலக்கிய வரலாறு – தாள் 4

அலகு:1 சங்க இலக்கியம் மணிநேரம்)

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தமிழ் இலக்கிய வரிசை-அறிமுகம்-முச்சங்க வரலாறு-பாட்டும் தொகையுமாகிய சங்க இலக்கியத் தொகுப்பு-அறிமுகம்-எட்டுத்தொகையில் அகத்திணை-புறத்திணை-பத்துப்பாட்டில் அமைந்த ஆற்றுப்படை இலக்கியங்கள்-பத்துப்பாட்டில் அகமும் புறமும்-புலவர்களும் பாடல்களும்-பெண்பாற் புலவர்கள்.

அலகு: 2 அற இலக்கியமும் காப்பியமும் மணிநேரம்)

(8

திருக்குறள்-அமைப்பு-இலக்கியச் சிறப்பு-உலகப் பொதுமைத் சிறப்பு-இலக்கியச் சிறப்பு-நாலடியார் தன்மை-பொருட் முதலாக நீதிநெறிவிளக்கம் குமரகுருபாரின் ஈறாக அமைந்த இலக்கியங்கள்-நீதி நூல்களில் அகமும் புறமும்-தமிழ் இலக்கிய வரிசையில் ஐம்பெருங் காப்பியங்களும், ஐஞ்சிறு காப்பியங்களும்-சிலம்பம் இரட்டைக்காப்பியங்கள்-கம்பராமாயணம்-பெரியபுராணம்-சீறாப்புராணம்-தேம்பாவணி-இராவண காவியம்.

அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும் மணிநேரம்)

(8

தமிழ்கத்தில் பக்தி இயக்கத்தின் தோற்றமும் வளர்ச்சியும்-பன்னிரு திருமுறைகளும், பதிநான்கு சித்தாந்த சாத்திரங்களும்-திவ்யப்பிரபந்தமும், இராமானுஜ நூற்றந்தாதி முதலான வைணவ இலக்கியங்களும்.

அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும் (8 மணிநேரம்)

குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு, மதுரை மீனாட்சியம்மை பிள்ளைத்தமிழ், மதுரை சொக்கநாதர் தமிழ்விடு தூது, அழகர் கிள்ளைவிடு தூது முதலான சிற்றிலக்கிய வரிசை-தமிழில் புதுக்கவிதை இயக்கங்களின் தோற்றமும் வளர்ச்சியும்-தமிழ்ப் புதுக்கவிதை வடிவங்கள்-தமிழின் நாடக இலக்கியங்கள்-மனோண்மணீயம் ்– தமிழின் உரைநடை இலக்கிய வளர்ச்சி-நூல்கள்-தமிழில் தமி<u>ழின்</u>பம் உரைநடை சிறுககை முகலான இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் சிறுகததைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தீனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

தமிழின் எழுத்து-சொல்-பொருள்-யாப்பு-அணி என்றமைந்த தமிழின் ஐந்திலக்கணக் கொள்கைகள்-நன்னூல்-தொல்காப்பியம்-யாப்பருங்கலக்காரிகை-புறப்பொருள் வெண்பாமாலை –நம்பி அகப்பொருள் முதலான இலக்கணநூல் சிந்தனைகள்.

Part I TAMIL 2024. Even Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.

பாடநூல்:

தமிழ் இலக்கிய வரலாறு-மொழிகள் துறை-தமிழ்ப்பிரிவு, கற்பகம் உயர்கல்விக்கழகம்m, கோயம்புத்தூர் -21. முதல் பதிப்பு - பிப்ரவரி – 2023.

பார்வை நூல்கள்:

- 1. தமிழ் இலக்கிய வரலாறு தமிழண்ணல், மீனாட்சி புத்தக நிலையம்- மதுரை.
- 2. தமிழ் இலக்கிய வரலாறு வேங்கடராமன்.கா.கோ. கலையகம் பதிப்பகம், நாமக்கல்.
- 3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவ்வை பதிப்பகம், திருவாரூர்.
- 4. தற்காலத் தமிழ் இலக்கிய வரலாறு கவிஞர் திலகம் மானூர் புகழேந்தி, நிலாப் பதிப்பகம், 63,பாரதிதாசன் நகர், இராமநாதபுரம், கோவை – 641045.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

- 1. International Research Journal of Indian Literature, irjil.in
- 2. International Tamil Research Journal, iorpress.in

Semester - IV

3H - 3C23ENU401 **ENGLISH –IV** Instruction Hours / week L: 3 T: 0 P:0

Marks: Internal: 40 External: 60 **Total: 100**

End Semester Exam: 3 Hours

Course Objectives

- To provide the students with an ability to build and enrich their communication skills.
- To help them think and write imaginatively and critically.
- To improve the communicative ability.
- To strengthen their professional skills.
- To expose the students to various spoken skills.

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Make the students proficient communicators in English.	Apply
CO2	Develop learners' ability to understand English in a wide range of contexts.	Understand
CO3	Understand the nuances of listening, speaking and reading English.	Understand
CO4	Prepare the learners to face situations with confidence and to seek employment in the modern globalized world.	Apply
CO5	Build the students' ability to listen and to speak English better.	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M								
CO2					M					S	
CO3											
CO4					M						M
CO5							M				

S-Strong; M-Medium; L-Low

UNIT-I (6 Hours)

Concept of Communication- Barriers to Communication- Body Language-Personality Development-Etiquette and Manners-Soft Skills

UNIT- II (6 Hours)

Listening Comprehension-Reading Comprehension-Paragraph Writing-Precis Writing-Collocation

UNIT-III (6 Hours)

Writing-Writing Resume and Covering Letter-Types of Letter Writing-Writing MoU-Dicto Composition--Term Paper-Book Reviews

UNIT- IV (6 Hours)

Speaking-Interview Skills-Preparing Welcome address and Vote of Thanks-Compering -

UNIT-V (6 Hours)

Punctuation Marks-Figures of Speech

Books for References:

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press

Wren & Martin, 2008, *High School English Grammar & Composition*, S.Chand& Company Ltd, Board of Editors,

Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

Semester – IV

23BAU401

LEGAL ASPECTS OF BUSINESS

6H - 5C

Instruction Hours / week: L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To know the essential elements of Indian Contract Act 1872, Sale of goods Act 1930, Negotiable Instruments Act 1881, and Companies Act.

- To gain knowledge on the application of the prominent laws in business.
- To understand the legal laws in business
- To be aware on consumer protection act
- To understand the rights of consumers
- To acquire knowledge on regulations on other laws

COURSE OUTCOMES:

Cos	Course Outcomes	Blooms Level
CO1	Identify the basic legal principles behind contractual	Remember
	agreements.	
CO2	Exemplify the relevance of legal aspects in economic	Understand
	and social context.	
CO3	Illustrate problem solving techniques and will be able	Apply
	to present coherent, concise legal argument for	
	achieving common goals.	
CO4	Reframe and Obtain the capacity to do lifelong learning	Evaluate
	in modifications and revision done in the legal	
	environment of business.	
CO5	Compare and Communicate orally and in written form	Analyze
	the understanding of laws related to business.	·
CO6	Understand the role of business in legal aspects	Evaluate

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	S										
CO2		M								S	
CO3			M								M
CO4			M							S	
CO5				M							
CO6						M					

S-Strong; M-Medium; L-Low

UNIT I Indian Contract Act, 1872

(12 Hours)

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

Contracts of Guarantee and indemnity – Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety.

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

(12 Hours)

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

Contract of sale, Meaning and Difference Between Saleand Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods includingSale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of anUnpaid Seller against the Goods and the Buyer.

UNIT III Partnership Act 1932 and Limited Liability Partnership Act 2008 (12 Hours)

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

UNIT IV The Companies Act 2013

(12 Hours)

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, Board and General Meetings and Proceedings, Auditor. Winding up of the company: Accounts of company – Winding up – Official liquidators –Insolvency and Bankruptcy code 2016- National company law tribunal.

UNIT V Consumer Production Act 2019 and Introduction of Cyber Laws (12 Hours)

Consumer Production Act- Consumer Rights – Procedures for Consumer Grievances- Consumer Grievance redressal – Types of Consumer redressal machinery and forums- Competition Act 2002- Cybercrimes – IT Act 2000 and 2002, Cyber Laws - The Right to Information Act, 2005, National Policy on Information Technology 2012

SUGGESTED READINGS:

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

E-Resources:

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

Semester – III

23BAU402

HUMAN RESOURCE MANAGEMENT

5H - 4C

Instruction Hours / week L: 5 T: 0 P:0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.

- To communicate about the recruitment and selection procedures.
- To analyze the methods of wage fixation
- To understand and apply wage and salary principles and policies
- To acquire knowledge on induction and training
- To be aware on the international human resource management

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of Human Resource Management, Human	Apply
	Resource Planning, Recruitment, performance appraisal and	
	employee relations.	
CO2	Communicate about the recruitment and selection procedures.	Analyze
CO3	Analyze the methods of wage fixation	Apply
CO4	Analysis the Human resource policy and principles in international	Apply
	human resource management	
CO5	Understand the concept on wages and salary administration	Evaluate
CO6	Apply knowledge to brought industrial relation	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
CO1				M							
CO2		M									
CO3										S	
CO4					M						M
CO5						S				S	
CO6				S							

S-Strong; M-Medium; L-Low

UNIT I HUMAN RESOURCE MANAGEMENT

(10 Hours)

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

UNIT II HUMAN RESOURCE PLANNING, JOB ANALYSIS AND JOB DESIGN (10 Hours)

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

UNIT III INDUCTION, TRAINING AND DEVELOPMENT, RECRUITMENT, SELECTION (10 Hours)

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

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

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

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

UNIT IV PERFORMANCE APPRAISALAND INCENTIVES (10 Hours)

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

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme Motivation – Theories – Leadership – Styles - Theories

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM (10 Hours)

Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling- Collective Bargaining- Process of Collective Bargaining.

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

Hybrid Structure, HR digital transformation and HR Analytics

SUGGESTED READINGS:

- 1. Aswathappa, K. (2017). *Human Resource Management*, 6^{8h} edition, McGraw Hill Education, NewDelhi.
- 2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15thedition, Pearson Education, NewDelhi.
- 3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
- 4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management*, 16th edition, Cengage India, NewDelhi.
- 5. Scott Snell, George Bohlander, Veena Vohra (2012), *Human Resources Management: A South Asian Perspective*, 16th edition, Cengage India, NewDelhi.

E-Resources

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

KAHE – Learning Management System

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

Semester - IV

23BAU403

FINANCIAL REPORTING – II

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

- To understand Overview of Investment Company Industry
- To apply the funding strategies applicable to Investment companies
- To analyseand interpret the financial statements Operations.
- To evaluate the results of tools applied in Investment Companies
- Tocreate the Capital Accounts and methods of computing Income of Investment Companies.
- To Create the quality report of financial statements.

COURSE OUTCOMES:

At the end of this course, Students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand Overview of Investment Company	Remember
	Industry.	
CO2	Apply the funding strategies applicable to	Apply
	Investment companies.	
CO3	Analyseand interpret the financial statements	Evaluate
	Operations.	
CO4	Create the Capital Accounts and methods of	Evaluate
	computing Income of Investment Companies.	
CO5	Explain the tools and techniques for analysing the	Understand
	financial statement	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		S							S		
CO2			M							M	
CO3					M						
CO4				M							M
CO5	M								S		
CO6					M					M	

S-Strong; M-Medium; L-Low

Unit I - Overview of Investment Company Industry

(8 Hours)

Introduction: Meaning, Definition and Classification. Types of Investment Company - Fair Value ASC 820 - Organization Providing Services to Investment: The Investment Adviser - The Distributor - The Custodian - The Transfer Agent - The Administrator. Regulations -

Financial Reporting to shareholders - Accounting Rules and Policies - Effective Date of Transaction.

Unit II -Investment companies and Fund

(8 Hours)

Investment companies and Fund – Overview: Fund Administration - Hedge Fund – Defining the Hedge Fund - Types of Hedge Fund - Private Equity Funds - Venture capital fund. Domestic and offshore Hedge fund – Hedge fund strategy – Size of the Hedge fund market – Reasons for Rapid Growth of Hedge fund industry – Market benefits of Hedge fund industry – Hedge fund in Different Jurisdictions: Units states of America.

Unit III - Investment Accounts and Financial Instruments

(8 Hours)

Investment Objectives and Policies - Operations and Controls. Accounting: Net Assets value per share - Basis of recording securities transactions - Valuing Investments - Valuation Techniques: The Present Value Techniques - The fair value Hierarchy. Money Market Funds - Accounting for foreign investments.

Financial Instruments: Money Market Instruments - Repurchase Agreement -U.S Government Securities: Treasury Bills - Notes and Bonds. Securities: Mortages-Backed Securities - High Yield Securities.

Unit IV - Capital Accounts

(8 Hours)

Introduction - Operations and Controls - Accounting for Capital Structure Transactions and Distributions - Auditing Procedures -Complex Capital Structure: Operational and Accounting Issue - Financial Statement Preparation - Audit Consideration - Methods of Allocating Income, Fund- Level Expenses and Realized and Unrealised Gains/Losses - Methods of Computing Income Distributions per shares. Taxes: Introduction - Taxation of Regulated Investment Companies.

Unit V - Financial Statement of Investment Companies

(8 Hours)

Financial Statement Introduction - Comparative Financial Statement- Schedule of Investments - Statement of Operations - Financial reporting - Common fund- Categories: Legal Structure and Investment types. Income statement- Integrated reporting - equity transactions- Income measurement. Fund GAV and NAV, IRR - Capital subscription, distribution, commitments - Distribution of waterfall and Management fees - Financial statements for funds / investment companies - SAL, SOP, SOC, SCF, SOI, FiHi.

SUGGESTED READINGS

- 1. Sanjay Dhamija, "Financial Reporting and Analysis", SULTAN CHAND & SONS Educational Publishers New Delhi, First Edition: 2020.
- 2. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi
- 3. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
- 4. M.S Narasimhan (2016), Financial Statement Analysis, 1st 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. Subramanyam, K. R. and John, J.W.(2014), "Financial Statement Analysis", 10 th Edition, Tata McGraw Hill, New Delhi.
- 7. Stephen H. Penman(2014) "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill, New Delhi.
- 8. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.

Semester - IV

23BAU404

MANAGEMENT INFORMATION SYSTEM

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:

The aim of this course is:

 To describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business problems.

- To introduce the fundamental principles of computer-based information systems analysis and design and develop an understanding of the principles and techniques used.
- To enable students understand the various knowledge representation methods and different expert system structures as strategic weapons to counter the threats to business and make business more competitive.
- To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.
- To provide the theoretical models used in database management systems to answer business questions.
- To imbibe theoretical knowledge of MIS in the students and prepare the students technological competitive

COURSE OUTCOMES:

Upon completion of this course, students will be able to:

Cos	Course Outcomes	Blooms Level
CO1	Relate the basic concepts and technologies used in the field of	Remember
	management information systems;	
CO2	Compare the processes of developing and implementing	Understand
	information systems.	
CO3	Outline the role of the ethical, social, and security issues of	Understand
	information systems.	
CO4	Translate the role of information systems in organizations, the	Evaluate
	strategic management processes, with the implications for the	
	management.	
CO5	Apply the understanding of how various information systems	Understand
	like DBMS work together to accomplish the information	
	objectives of an organization.	
CO6	Understand characteristics and capabilities of DSS	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2	M										
CO3		M								M	
CO4	M							M			
CO5	M			S							
CO6	M				M						M

S-Strong; M-Medium; L-Low

UNIT I (8 Hours)

The meaning and use MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning Organizing and Controlling MIS

UNIT II (8 Hours)

Planning, Implementation and Controlling of Management Information System

UNIT III (8 Hours)

Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer Systems, Flow Chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.

UNIT IV (8 Hours)

Managerial Decision Making, characteristics and components of Decision Support System.

UNIT V (8 Hours)

System Design: System design consideration, input/output design, forms design, file organization and database, data management, file design, program design, control and security

SUGGESTED READINGS:

- 1. Jawadekar, W.S., "Management Information Systems", Tata McGraw Hill Private Limited, New Delhi, 2009.
- 2. Kenneth C. Laudon and Jane P. Laudon: "Management Information Systems" 9/e, Pearson Education, New Delhi.
- 3. Alex Leon and Mathew Leon: "Data Base Management Systems", Vikas Publishing House, New Delhi.

- 4. Goyal, D.P.: "Management Information System", MACMILLAN India Limited, New Delhi, 2008.
- 5. Mahadeo Jaiswal, Monika Mital: "Management Information System", Oxford University Press, New Delhi, 2008.
- 6. Murthy C.S.V.: "Management Information System", Himalaya Publications, New Delhi, 2008.
- 7. Panneerselvam R.: "Database Management System", PHI Private Limited, New Delhi, 2008.
- 8. 8. Philip J, Pratt, Joseph J. Adamski: "Database Management Systems", Cengage Learning, New Delhi, 2009.
- 9. Richard T. Watson: "Data Management", WILEY INDIA Limited, New Delhi, 2008. 10. Rob and Cornell: "Data Base Management Systems" Cengage Learning, New Delh

Semester - IV

23BAU405

RESEARCH METHODOLOGY

4H - 2C

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

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To understand the concept of research, research process, research design, sampling techniques, hypothesis testing and report writing.

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Comprehend the meaning of research, research process, research	Understand
	design, sampling techniques, hypothesis testing and report writing	
CO2	Analyse the research problem and design the blue print to capture	Analyze
	data and analyse the same using appropriate statistical techniques.	-
CO3	Critically formulate the research design and sampling design	Create
	suitable for the problem.	
CO4	Communicate orally and written for the research problem,	Under stand
	research design, sampling techniques.	
CO5	Design a report to communicate the findings and suggestion to	Create
	make business decision	
CO6	Understand the compete methods in the aspect of research	Understand

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2			M							S	
CO3				M							
CO4		M									M
CO5						M				S	
CO6								M			

UNIT I RESEARCH AND RESEARCH PROCESS

(8 Hours)

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

(8 Hours)

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

Data Sources – Primary and Secondary Data – Observation – Interview – Questionnaire - Schedule Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response, Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample and Multi-stage sampling. Non-Probability Sampling – Convenience, Quota, Judgmental, snowball sampling.

UNIT III MEASUREMENT AND SCALING

(8 Hours)

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

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

UNIT IV HYPOTHESIS TESTING

(8 Hours)

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

UNIT V INTERPRETATION AND REPORT WRITING

(8 Hours)

Interpretation - Meaning- Significance - Report Writing - Steps in Report writing - Layout of research report - Types and Principles of report writing - Citations, Bibliography and Annexure in report - Ethics in research - Plagiarism and Research Ethics

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

SUGGESTED READINGS:

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

E-Book Source:

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

KAHE - Learning Management System

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

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Semester – V 5H – 5C

Instruction Hours / week L: 5 T: 0 P:0

23BAU501

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To understand the Concept of investing and mechanics for formulating investment decisions.

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

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level	
CO1	Identify with the Concept of investing and mechanics for	Remember	
	formulating investment decisions.		
CO2	Interpret with the mechanics of security market	Understand	
CO3	Apply the fundamental and technical analysis for selecting the	Apply	
	investment avenues		
CO4	Demonstrate the investment decision based on vital analysis	Understand	
CO5	Construct of policy on portfolio management	Apply	
CO6	Analyzing aspect for wise investment and for portfolio management	Analyze	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M								
CO2				S						S	
CO3					M						M
CO4		L								S	
CO5	M										
CO6			L								M

S-Strong; M-Medium; L-Low

UNIT I The Investment and Investment Avenues

(12 Hours)

Concepts of investment – Sources of investment information- Investment Instruments. Investment cycle – Capital Market – Role of SEBI – Capital Market Regulators. Investment Environment, Money Market, Capital Market Instruments and financial derivatives

UNIT II Risk and Return and Valuation of Securities

(12 Hours)

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

Risk and risk aversion. Capital allocation between risky and risk free assets-Utility analysis Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency (12 Hours)

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

Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH. Behavioural Finance and Psychology influence in investment decision

UNIT IV Portfolio Management and portfolio Theory (12 Hours)

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 (12 Hours)

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)

International Portfolio Investment, Investment avenues for foreign portfolio investors, risk and returns associated with such investment

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

SUGGESTED READINGS:

- $1. \ \ Prasanna Chandra, (2017), Investment \ \ Analysis \ \ and \ \ Portfolio Management, 5^{th}edition, McGraw \ \ Hill$
- 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, 2ndedition, Laxmi Publications, NewDeli.
- 4. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2ndedition, PearsonEducation.
- 5. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10thedition, McGraw-Hill.

E-Resources

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

KAHE - Learning Management System

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

Semester-V

23BAU502 ADVERTISING AND BRAND MANAGEMENT

5H - 5C

Instruction Hours / week L: 5 T: 0 P:0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.

- To enlighten the knowledge towards brand and branding management
- To familiarize with the media planning and media selection process
- To acquire knowledge on brand management
- To understand the media planning and selection in business
- To access the consumer perspective and value

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms
		Level
CO1	Understand the Concept of advertising, media planning, media	Understand
	selection, copy writing and branding and its application in business.	
CO2	Explain to the knowledge towards brand and branding management	Understand
CO3	Interpret with the media planning and media selection process	Understand
CO4	Assume ways to create portfolio through advertisement	Analyze
CO5	Analyze the ideological aspect of designing and choosing media	Analyze
CO6	Identify the perspective of consumer and their value	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M								
CO2				S						S	
CO3					M						M
CO4		L									
CO5	M									S	
CO6			L								M

S-Strong; M-Medium; L-Low

UNIT I Introduction to Advertising and Integrated Marketing Communication (12 Hours)

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

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

Unit II Advertising Design and Layout

(12 Hours)

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

UNIT III Media planning and Media Selection

(12 Hours)

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

Print Media and Outdoor media: Characteristics of the press, Basic media concepts, Newspapers, Magazines, Factors to consider for magazine advertising, Packaging, Out-of-home Advertising, Directory Advertising - Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines. Broadcast and Internet Media: Meaning of Broadcast Media, Radio as Medium, Television as Medium, Internet Advertising, Email - Public Relation and Publicity

UNIT IV Branding (12 Hours)

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

UNIT V Brand Positioning

(12 Hours)

Brand Positioning, Choice of Context, repositioning brand equity, brand assets and liabilities, equity creation and management, Brand evaluation, Branding challenges and opportunities, Strategic brand management process, Sustaining the brand and emerging trends in brand

SUGGESTED READINGS:

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

E-Resources:

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

KAHE - Learning Management System

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

Semester – V

23BAU503A LOGISTICS AND SUPPLY CHAIN MANAGEMENT

5H - 4C

Instruction Hours / week L: 5 T: 0 P:0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To Understand the concept of logistics and supply chain management

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Develop a fundamental base of Logistics and Supply chain	Create
	management	
CO2	Provide knowledge and skills related to shipping industry	Analyze
CO3	Demonstrate knowledge of an integrated approach to the	Understand
	management of the supply of material and services to	
	organization and insight into the impact of this.	
CO4	Create an insight about the performance measures of	Create
	material handling system	
CO5	Exhibit the performance measures of material handling	Evaluate
	system	
CO6	Highlights evoke in shipping industry	Analyze

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
CO1	L										
CO2		M								M	
CO3			M								S
CO4	L										
CO5			M							S	
CO6					S						

UNIT I Logistics

(12 Hours)

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

UNIT II Supply Chain Management

(12 Hours)

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

UNIT III Warehousing and Stores Management

(12 Hours)

Introduction to warehousing - Concepts - Decision making - Operations - Need for warehousing - Issues affecting warehousing - Various warehousing facilities - Different types of ware houses. Distribution strategy: Choice of Market - network design - Warehouse designed operation and Distribution planning - Transportation - Packaging. Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management - Routing - Transportation Management Some Commercial Aspects in Distribution Management - Codification - Distribution Channel Management.

UNIT IV Material Handling System

(12 Hours)

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

UNIT V Shipping Industry

(12 Hours)

Introduction to shipping - General structure of shipping industry - Characteristics - Liner and Tramp operations - Types of chartering - International shipping routes - Technological development in ocean transport. Role of shipping intermediaries - Shipping agents - Clearing and forwarding agents - Freight forwarders - Freight brokers. Investment analysis in shipping -negotiating the sale of a ship. Bill of lading disputes - strategies for ship repair - Maintenance and materials management in shipping. Port and harbour - Classification - Major and Minor ports in India – Cargo and Letter of Credit. Supply Chain software, Global Supply chain management, applied GIS and special data analysis

SUGGESTED READINGS:

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

Semester - V

23BAU503B

INSURANCE PRINCIPLES AND PRACTICE

5H - 4C

Instruction Hours / week L:5 T:0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the concept of risk and uncertainty	Understand
CO2	Apply the laws relevant to insurance	Apply
CO3	Calculate the various insurance claims.	Evaluate
CO4	Regulatory aspects in banking and its development	Understand
CO5	Assess and manage the risk in banking and service	Evaluate
CO6	Technological development and its usage in insurance	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
CO1	L										
CO2		M								S	
CO3											M
CO4	L										
CO5			M							M	
CO6						S					

S-Strong; M-Medium; L-Low

UNIT I Risk and Uncertainty

(12 Hours)

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

UNIT II Life Insurance

(12 Hours)

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

UNIT III Fire and Marine Insurance

(12 Hours)

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

UNIT IV Health Insurance

(12 Hours)

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

UNIT V Reinsurance

(12 Hours)

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

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

Semester - V

Total: 100

23BAU504 **TAXATION-I 4H 3C** Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60

COURSE OBJECTIVES:

To make the students To understand the Concept of assessee, assessment, heads of income and Income Tax laws.

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	To understand the Concept of assessee, assessment, heads of income	Creating
	and Income Tax laws.	
CO2	To enlighten the knowledge towards provisions relating to salary	Apply
	income, house property income, business income, capital gain and	
	other sources.	
CO3	To familiarize with the concept of assessment of individuals	Understand
CO4	To communicate orally and in written form the income tax and	Understand
	computations of IT.	
CO5	To be familiar with the laws pertaining to the Income Tax and apply it	Understand
	lifelong.	
CO6	To acquire knowledge on filing system and practices in taxation	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
CO1		M									
CO2				M						S	
CO3					M						M
CO4			M								
CO5						M				S	
CO6							M				

S-Strong; M-Medium; L-Low

UNIT I (10 Hours)

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

UNIT II (10 Hours)

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

UNIT III (10 Hours)

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 (9 Hours)

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

UNIT V (9 Hours)

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

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

SUGGESTED READINGS:

- 1. Gaur., & Narang. (2022). *Income Tax Law and Practice* (16th ed.). Ludhiana: Kalyani Publishers.
- 2. Mehrothra. (2022). Income Tax Law and Practice. New Delhi: Snow White publications.
- 3. Jayaprakash Reddy. (2022). *Taxation* (3rd ed.). New Delhi: APH Publishing Corporation.
- 4. DinkarePagarae. (2022). Direct Tax. New Delhi: Sultan Chand and Sons.
- 5. Dr. Vasan, M.S. (2022). Direct Taxation Ready Reckoner (28th ed.). LexisNexis.

E-Resources

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

KAHE – Learning Management System

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

Semester – V

23BAU505 INTRODUCTION TO CAPITAL MARKET

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

- To acquire knowledge on the capital market sector.
- To gain knowledge on asset classes.
- To understand about investments funds and foreign exchange.
- To know about the equities, risk of owning chares and types of capital market.
- To learn about the features, benefits and types of bonds.
- To understand about the Derivatives and Trade Lifecycle Overview.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Acquire knowledge on the capital market sector.	Remember
CO2	Gain knowledge on asset classes	Understand
CO3	Understand about investments funds and foreign exchange.	Understand
CO4	Know about the equities, risk of owning chares and types of	Evaluate
	capital market.	
CO5	Learn about the features, benefits and types of bonds.	Understand
CO6	Understand about the Derivatives and Trade Lifecycle Overview.	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO ₂
CO1			M								
CO2				S						M	
CO3					M						S
CO4		L									
CO5	M									S	
CO6			L								

S-Strong; M-Medium; L-Low

UNIT – I (10 Hours)

Capital Market: Meaning- Features – Functions - Reasons for the Sale of Securities by Govt and Companies – Buying of Securities by the Investors – Return on Investment – People who invest in securities – Market Participants – Issuers – Investors – Intermediaries – Stock Broker – Prime Broker – Investment Banking (IB) – Investment Management (IM) – Depository – Clearing Agency – Custodian – Registrar and Transfer Agents (R&TA) – Regulators – Data Vendors – Stock Market & Indices.

UNIT – II (10 Hours)

Asset Classes: Introduction to Financial Securities – Equity – Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund, Closed Ended Fund, Exchange traded fund – Hedge fund –

Private equity – **Foreign Exchange** (FX) – Introduction – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

UNIT – III (10 Hours)

Equities :Introduction, Features and Benefits – Common stock and Preferred stock – Risk of Owning shares – Corporate Action – Mandatory Corporate Action, Voluntary Corporate Action and Mandatory with Choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date and Payment Date – **Primary Market** – Initial Public Offer (IPO) and Follow on Public Offer (FPO) – **Secondary Market** – Organized secondary market & Over the counter or Unorganized secondary market – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Under-valued

UNIT – IV (9 Hours)

Depository Receipts – Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR) – Securities identifiers – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN) – Components of equity trade ticket. **Fixed Income :**Introduction – Features and Benefits of Bond – Types of Bond (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up and step-down, Government, Corporate, Asset-backed Securities – ABS and Mortgage-backed securities – MBS) – Influence of Market Interest Rate on the Bond Price – Introduction to Risk – Types of Risk (Market, Credit, Liquidity, Regulatory) – Components of Bond Trade Ticket – Accrued Interest Calculation.

UNIT – V (9 Hours)

Derivatives: Introduction – Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – **Forwards** – Non-deliverable Forward, Deliverable Forward, Sample Trade – **Futures** – Underlying Instruments – Market to Market Margin – Sample Trade – **Option** – **Types of Option** – Call and Put Option – **Exchange Traded Vs OTC Option** – Swaption – Option on Futures – Interest Rate Option – Option Exercising – Sample Trade – **Swaps** – Interest Rate, Currency, Credit Default Swaps – **Trade Lifecycle Overview** – Introduction – Transaction types – Opening Trade (Buy & Short Sell) – Closing Trade (Sell & Buy to Cover) – **Trade Life Cycle** – Equity, FI, Futures and Option – Stages of a trade process – Front, Middle (Include SSI) and Back Office – Parties in Trade Life Cycle.

SUGGESTED READINGS

- 1. NCMF Financial Market Beginner's Module Published by National Stock Exchange of India
- 2. Understanding Different Asset Classes Published by NSDL (National Securities Depository Ltd)
- 3. Securities Market (Basic) Module Published by National Stock Exchange of India Limited
- 4. NISM Series VII Securities Operations & Management Published by National Institute of Securities Markets
- 5. Introduction to Bond Published by PIMCO, A company of Allianz.
- 6. NCMF Capital Market (Dealers) Module Published by National Stock Exchange of India.
- NCFM FIMMDA NSE Debt Market (Basic) Module Published by National Institute of Securities Markets
- 8. Understanding Financial Derivatives Prof. Manohar V Dansingani, ACMA, CSCA, CSSBBP
- 9. NCMF Derivative Market (Dealers) Module Published by National Stock Exchange of India
- 10. Security Analysis and Portfolio Management Punithavathy Pandian Published by Vikas Publication House Pvt. Ltd. 2009

Semester – V 23BAU506 E-COMMERCE 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

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Gain basic knowledge on the fundamental concepts of E-Commerce	Remember
CO2	Understand the different e-commerce model and its application in business	Understand
CO3	Comprehend on dynamics of designing a website.	Understand
CO4	Communicate orally and in written form the ecommerce, ecommerce models and its application in business.	Evaluate
CO5	Understand the technology development in ecommerce	Understand
CO6	Security threats identifying knowledge and smart way of usage of technology	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO2
CO1	M										
CO2	M										
CO3		M								M	
CO4	M							M			
CO5	M										
CO6	M										M

S-Strong; M-Medium; L-Low

UNIT I Introduction to e-commerce

(10 Hours)

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

UNIT II Technology in e-commerce

(10 **Hours**)

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

UNIT III Building and Hosting website

(10 Hours)

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

UNIT IV Security Threats

(9 Hours)

Security in cyberspace - Kinds of threats and crimes - Client threat - Communication channel threat - Server threat - Other programming threats - Frauds and Scams Basic cryptography for enabling security in e-commerce - Encryption - Public and Private key encryption - Authentication and trust using digital signature and digital certificates - Internet security using VPN - Firewalls - SSL - Internet payment systems - Features of payment methods - 4C payment methods - Electronic money - ACID and ICES test - Payment gateway - SET protocol for credit card payment - Electronic payment media - e-cash and e-wallet - E-check, Credit card - Debit card - Smart card - EFT and ACH.Augmented Reality, Voice Search, Voiceless search, Headless Architecture, Artificial Intelligence, Customized products, Chatbots, Big data and Headless and API driven E-Commerce

UNIT V Business to Business e-commerce

(9 Hours)

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

SUGGESTED READINGS:

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

E-Resources:

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

E- COMMERCE (PRACTICAL)

Semester – V 3H – 1C

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

23BAU511

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Gain basic knowledge on the fundamental concepts of E-Commerce	Remember
CO2	Understand the different e-commerce model and its application in business	Understand
CO3	Comprehend on dynamics of designing a website.	Understand
CO4	Understand the transaction procedures in fund transfer	Understand
CO5	Exhibit knowledge on online business transaction	Remember
CO6	Understand the procedures for online share trading	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO2
CO1	M										
CO2	M										
CO3		M								M	
CO4	M							M			S
CO5	M										
CO6	M										M

S-Strong; M-Medium; L-Low

LIST OF PRACTICALS (36 Hours)

- 1. Online business Transaction Online Shopping
- 2. Procedures for online share trading
- 3. Procedures for booking Railway/Air tickets
- 4. List the B2C, C2C, P2P mostly used by Indian consumers

- Online Application Form Filling for RTGS / NEFT and Procedure for Fund Transfer through RTGS / NEFT
- 6. Procedure for fund transfer using Pay TM/Google Pay and other mode of payment
- 7. Create Web page designing using HTML
- 8. Create text formatting, Tables and images
- 9. Create Hypertext Links to pages

SUGGESTED READINGS:

- 1. Joseph, P. T. (2012). *E-Commerce: An Indian Perspective* (4th ed.). New Delhi: PHI learning Pvt. Ltd.
- 2. Ravi Kalakota, and Andrew Winston. (2009). *Frontiers or Electronic Commerce*. New Delhi: Addision Wesley.
- 3. Dave Chaffey.(2013). *E-Business and E-Commerce Management: Strategy, Implementation and Practice*. New Delhi: Pearson Education.
- 4. Turban, Efraim, King, David, Lang, and Judy (2009). *Introduction to Electronic Commerce* (6th ed.). New Delhi: Prentice Hall.
- 5. Kalyanam, Kirthi, Hanson, and Ward A. (2012). *Internet Marketing and E-Commerce* (2nd ed.). New Delhi: Thomson Learning.
- 6. Debjani Nag. (2005). *E-Commerce: The Cutting Edge of Business* (2nd ed.). New Delhi: Mcgraw Hill Education.
- 7. Jaiwal, S. (2010). *E Commerce*. New Delhi: Galgota Publications Pvt. Ltd.
- 8. Geg Holden. (2007). *Starting an E-Commerce Business for Dummies*. New Delhi: IDG Books India Pvt. Ltd.

E-Resources:

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

Semester – V 23BAU521 INTERNSHIP – II 0H – 2C

Instruction Hours / week L: 0 T: 0 P:0 Marks: Internal: 100 External: 0 Total: 100

COURSE OBJECTIVES:

To make the students

- To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students knowledge in international culture and negotiation, where employability is made easy.

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 all functional areas.
- 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 repor
- 6. Understand the concept of organizational study

Students shall undergo a minimum of 15 working days internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

- 21. Title page
- 22. Declaration page
- 23. Certificate
- 24. Company Certificate

- 25. Table of contents
- 26. List of tables
- 27. List of Charts
- 28. Introduction to the Industry
- 29. Introduction to the Company
- 30. Organization Chart
- 31. SWOT analysis and PEST Analysis
- 32. Product and Services offered
- 33. Financial Performance Key indicators
- 34. Objective of the Internship
- 35. Department Analysis
- a. Production
- b. Marketing
- c. HR
- d. Finance
- e. Other services department

In department analysis the student have to study on the department chart, No.of employees, Books and software databases maintained, Issues Found.

- 36. Key learning from the internship
- 37. Suggestions
- 38. Conclusion
- 39. Bibliography
- 40. Annexures

Guidelines:

The report should have a minimum of 30 pages.

Times New Roman

Heading - 13 pts

Text - 12 Pts

One inch page border all sides

1.5 line spacing.

Semester – VI

23BAU601

ENTREPRENEURSHIP DEVELOPMENT

6H - 4C

Instruction Hours / week L: 6 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.

- To familiarize with the different types of business entities
- To enlighten the importance of startups
- To understand the stability of business environment
- To acquire knowledge on skill of entrepreneurship
- To be aware of skill development of the entrepreneurs

Course Outcomes

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.	Understand
CO2	Familiarize with the different types of business entities	Understand
CO3	Enlighten the importance of startups	Apply
CO4	Role of entrepreneur, various stimulation in development of an entrepreneurship	Understand
CO5	Mobilize the trends in supporting the entrepreneurs and to the entities of business	Apply
CO6	Stimulation and stability on business environment in different situation	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO2
CO1	S	S	S	M	M	M	M	L	L	M	L
CO2	S	S	S	S	S	M	M	L	L	L	L
CO3	M	M	S	S	S	S	S	S	S	L	L
CO4	M	M	S	S	S	S	S	L	L	L	L
CO5	S	S	S	S	L	L	L	L	M	M	M
CO6	S	S	S	S	S	S	S	S	S	S	S
Average											

S-Strong; M-Medium; L-Low

UNIT I ENTREPRENEURSHIP

(12 Hours)

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

UNIT II TYPES OF BUSINESS ENTITIES

(12 Hours)

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

UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP (12 Hours)

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

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES (12 Hours)

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

UNIT V MOBILIZING RESOURCES FOR START-UP

(12 Hours)

Startups – Definition – Startup Eco system Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups – Mudra scheme – Financing for startups – seed capital – Private equity – Bridge capital – Series funds – Angle Investor, Crowd funds.

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning and development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business. Startup management, startup opportunities, Startup capital requirements and legal environment, and startup financial issues, Startup survival and growth and planning for harvest and exit

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

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

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Semester – VI 6H – 4C

Instruction Hours/week L: 6 T: 0 P: 0 Marks; Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

23BAU602A

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

COURSE OUTCOMES:

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Demonstrate descriptive knowledge of ethics pertaining to	Understand
	individual, organization and industry level.	
CO2	Apply the essential concepts of ethics at the personal,	Apply
	organizational, national and global levels.	
CO3	Demonstrate the knowledge of CSR and its impact in	Understand
	organization.	
CO4	Communicate your knowledge of ethics and CSR in both written	Apply
	and verbal formats.	
CO5	Understand ethical issues in workplace.	Understand
CO6	Exhibit the CSR results for stakeholder of the organization	Understand

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO2
CO1	S	S	S	M	M	M	M	L	S	L	L
CO2	S	S	S	S	M	M	M	L	S	L	L
CO3	S	S	S	S	S	S		L	S	L	L
CO4			S	S	S	S	M	M	S	L	L
CO5	S	S	S	S	S	S	M	M	S	L	L
CO6	S	S	S	S	M	M	M	L	S	S	S

S-Strong; M-Medium; L-Low

UNIT I BUSINESS ETHICS FUNDAMENTALS

(12 Hours)

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

UNIT II GLOBAL ETHICAL ISSUES

(12 Hours)

Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments - improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics

Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government's protection of whistle-blowers - management responsiveness to potential whistleblowing situations

UNIT HITECHNOLOGY and ENVIRONMENT ETHICS

(12 Hours)

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

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

UNIT IV CORPORATE SOCIAL RESPONSIBILITY

(12 Hours)

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

Prestigious awards for CSR in India, CSR and environmental concerns, CSR policy, Factors influencing CSR policy, role of HR professionals in CSR, Global recognitions of CSR ISO-14000-SA-8000-AA 1000- code formulated by UN global compact UNAD and CSR and sustainable development

UNIT V STAKEHOLDER CONCEPT

(12 Hours)

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

SUGGESTED READINGS

- 1. Anne Lawrence (Author), James Weber (Author), James Post (2020), Business and Society: Stakeholders, Ethics, Public Policy, 16th edition, McGraw-Hill Education, New Delhi
- 2. Shailendra Kumar (Author), Alok Kumar Rai (2020), Business Ethics, Cengage Learning India Pvt. Ltd., New Delhi.
- 3. Khanka S.S.(2014), Business Ethics and Corporate Governance (Principles and Practice), 1st edition, S.Chand, New Delhi.

- 4. Fernando (2013), Business Ethics: An Indian Perspective, 2e, Pearson Education, New Delhi.
- 5. J.P.Sharma (2019), CORPORATE GOVERNANCE Business Ethics and CSR With Case Studies and Major Corporate Scandals, 2ndEdition, Ane Books Pvt. Ltd, New Delhi.
- 6. Mohapatra, Sreejesh, (2012), Case Studies in Business Ethics and Corporate Governance, 1st edition, Pearson education, New Delhi.
- 7. Andrew Crane(2019), Business Ethics, Oxford University Press, New Delhi.
- 8. MadhumitaChatterji (2011), Corporate Social Responsibility, Oxford University Press, New Delhi.
- 9. K.S. Ravichandran (2016), Corporate Social Responsibility Emerging Opportunities And Challenges In India, First Edition, Lexis Nexis, New Delhi.
- 10. CA. Kamal Garg (2018), CORPORATE SOCIAL RESPONSIBILITY with Companies (Corporate Social Responsibility Policy) Rules, 2014, Bharat law publications, New delhi.

E-Resources

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

Semester – VI 6H – 4C

23BAU602B

INVESTMENT BANKING OPERATIONS

External: 60 Total: 100

Instruction Hours / week L: 6 T: 0 P: 0 Marks: Internal: 40

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

• To provide broad overview of investment banking, focusing on the application of finance theory

- To know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.
- To understand the services offered by Investment Banking.
- To provide knowledge about Risk & Market Data Providers.
- To provide knowledge about trade life cycle
- To acquaint students on the Fund Administration.

COURSE OUTCOMES:

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the importance and relevance of Investment Bankers in	Understand
	any Financial System.	
CO2	Understand the entire process of raising funds from primary markets	Understand
	along with the concerned regulations applicable in India.	
CO3	Evaluate the various financial services available in financial markets	Apply
	particularly in India along with the latest innovations and	
	technological integration in the field of finance.	
CO4	Assess the banking and financial concepts covered Managing	Apply
	investment in primary market	
CO5	Students will understand the characteristics of different financial	Apply
	assets such as money market instruments, bonds, and stocks, and	
	how to buy and sell these assets in financial markets	
CO6	Learn about the features, benefits and stages of trade life cycle	Analyze

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1			M						M		
CO2				S						S	
CO3					M						M
CO4		L									
CO5	M										
CO6			L						M		

S-Strong; M-Medium; L-Low

UNIT - I INTRODUCTION TO INVESTMENT BANKING (12 Hours)

Investment Banking – Introduction- Investment Banking Services– Underwriting and types-Investment bank structure - Types of Investment Banks – Economic Value of Investment Banking for Firm - Role of investment banks during the last financial crisis 2008 - Roleof Investment Bankingin Financial Market.

UNIT – II INVESTMENT BANKING SERVICES

(12 Hours)

Introduction - Custody Services - Transfer Agency –Safekeeping &Settlements, Reporting & Record keeping– Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - Fund Accounting– Financial Reporting

UNIT – III RISK & MARKET DATA PROVIDERS

(12 Hours)

Risk: What is Risk – Risk Management – Types of Risk – Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk

Market Data Providers: - Meaning - Players - Reference Data - Market Data

UNIT - IV TRADE LIFE CYCLE

(12 Hours)

Trade Life Cycle–Introduction – Transaction Types - Stages of trade life cycle - Pre-Trade – Trade - Post Trade – Equity Trade Life Cycle - Front office - Middle office - Back office – Parties in Trade Life Cycle.

UNIT - V FUND ADMINISTRATION

(12 Hours)

Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact

Reference Books:

- 1. Investment Banking Guide, Allison Otto Published by Vanderbilt University By
- 2. Invest Banking & Financial Services Published by Gopalan College of Engineering & Management
- 3. Securities Operations A Guide to Trade & Position Management Michael Simmons Published by John Wiley & Sons, LTD.
- 4. Introduction to Investment Banking Career, Readintrobooks.com
- 5. Investment Banking, Concepts, Analysis and Cases, Pratap Giri S, Mc Graw Hill India:
- 6. Investment Banking, Pradeep Subramaniyam, McGraw Hill Education
- 7. Custody Services Comptroller's Handbook Jan 2002
- 8. The Custody Services of Banks July 2016 Published by The Clearing House
- 9. Investment Banking: Valuation, LBOs, M&A, and IPOs, Joshua Rosenbaum · Joshua Pearl, Published by Wiley
- 10. Investment Banking and Financial Service s, Dr.S.K. Yadav,
- 11. NISM Series VII Securities Operations & Risk Management Published by National Institute of Securities Markets
- 12. Minimum Capital Requirements for Market Risk Jan 2019 Published by Basel Committee on Banking Supervision
- 13. CISI Global Securities Operations Edition 16, April 2020 Published by Chartered Institute For Securities & Investment – Author - Kevin Petley, Chartered FCSI
- 14. Investment Banking, CA. Tapan Jindal, Published by Bharat Law House Pvt. Ltd.
- 15. Risk and Market Data Providers, Dr.K.M.Bhattacharya, Published by Himalaya Publishing House Pvt., Ltd.
- 16. The Trade Lifecycle: Behind the Scenes of the Trading Process, Robert P Baker, John Published by Wiley & Sons Inc
- 17. Fundamentals of Fund administration Published by CESR

Semester – VI 23BAU603 TAXATION – II 6H – 4C

Instruction Hours / week L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcome	Blooms Level
CO1	Understand the Concept of indirect taxes emphasizing	Understand
	GST and customs law.	
CO 2	Classify the assessment of the GST	Comprehension
CO 3	Describe the laws pertaining to GST, Customs law	Remember
CO 4	Execute orally and in written form the GST and customs	Apply
	law and its computations	
CO 5	Understand with the laws pertaining to the Goods and	Understand
	Service tax	
CO 6	Learn the concept of ITC	Analyze

Mapping with Program outcome:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2		M								M	
CO3			M								S
CO4	M									S	
CO5					M						

UNIT I OVERVIEW OF GST

(12 Hours)

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

UNIT II SUPPLY (12 Hours)

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

UNIT III ITC AND REGISTRATION

(12 Hours)

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

UNIT IV IGST (12 Hours)

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

UNIT V CUSTOMS ACT, 1962

(12 Hours)

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

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

SUGGESTED READINGS:

- 1. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
- 2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
- 3. Dr Girish Ahuja, Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
- 4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
- 5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ https://icmai.in/TaxationPortal/GST/index.php

Semester – VI 23BAU691 PROJECT 12H – 6C

Instruction Hours / week: L: 0 T: 0 P:12 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature Minimum 10 papers from referred journal
 - Need for the Study, Objectives
- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion, Bibliography (APA format)

Semester – VII

23BAU701

BANKING LAW AND PRACTICE

6H - 5C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

To understand the role of banking and its role in development of economy

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the role of banking and its role in development of economy	Understand
CO2	Analyze the legal framework of banking system	Evaluate
CO3	Familiarize with the banking sector reforms in India	Remember
CO4	Guide the importance of e-services	Create
CO5	Access and manage the risk in banking and service	Analyze
CO6	Technological development and its usage in banking	Create

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO ₁	PSO2
CO1	M										
CO2			M							M	
CO3				M							S
CO4			M								
CO5		M								M	
CO6							M				

S-Strong; M-Medium; L-Low

UNIT I Banking Regulation Act 1949

(15 Hours)

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

UNIT II Banker and Customer

(15 Hours)

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

UNIT III Negotiable Instrument Act 1881

(14 Hours)

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

UNIT IV Loans and Advances

(14 Hours)

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

UNIT V Banking Sector Reforms

(14 Hours)

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

SUGGESTED READINGS

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

E-Resources

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

DECISION MAKING USING STATISTICAL SOFTWARE PACKAGE

Marks: Internal: 100 External: 0

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

Total: 100

Semester - VII

8H - 5C

COURSE OBJECTIVES:

23BAU702

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	To understand the importance and features of SPSS	Understand
CO2	To understand the descriptive analytical tools available in SPSS and its appropriate	Understand
CO3	To know the univariate tools available in SPSS	Understand
CO4	To familiarize with the multivariate analysis	Create
CO5	To understand the multivariate analysis tools available in SPSS.	Analyze
CO6	To communicate orally and in written form the understanding of SPSS and its features.	Understand

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2			M							S	
CO3				M							M
CO4		M									
CO5						M				M	
CO6								M			

UNIT I Overview and Data Entry

(20 Hours)

Statistical Software package – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures Data editing- Missing

UNIT II Descriptive Statistics

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

UNIT III Non parametric and parametric test

(19 Hours)

Cross tabulation, Chi square

t test, independent sample t test, paired t test.

UNIT IV Analysis of Variance, Bivariate Analysis

(19 Hours)

ANOVA – One way, Correlation– Regression – Scree plots.

UNIT V Multivariate analysis

(19 Hours)

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

SUGGESTED READINGS:

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

E-Resources:

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

Semester - VII

23BAU703

INTERNATIONAL TRADE

6H - 4C

Instruction Hours / week: L: 6 T:0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the concept of Export, EXIM strategies and Export	Understand
	incentive schemes.	
CO2	Familiarize with the export incentive schemes	Analyze
CO3	Guide the export and import documentation procedures	Understand
CO4	Access and exhibit the policies and procedures in international	Exhibit
	trade	
CO5	Understand the logical way of clearance in transportation	Understand
CO6	Measure based on the value of information and its usage of	Create
	technology in business	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2			M							S	
CO3				M							M
CO4		M		111						M	111
		1V1				3.6				IVI	
CO5						M					
CO6								M			

UNIT I: International Trade

(15 Hours)

International Trade - Elements of International Trade, Globalisation. International Trade theories and their application - Mercantilism, Absolute advantage, Comparative advantage, Heckscher-Ohlin, Product life cycle theory and Porter's diamond model.

UNIT II : International Business Environment and Culture (15 Hours)

Environment - Economic Environment, Political Environment, Demographic environment, Legal Environment

Culture and International Business: Introduction, Meaning of Culture, Country Culture, and Culture in an International Business Organization

Balance of Trade – Balance of Payment – Current – Unilateral - Disequilibrium of BOP.

UNIT III; Foreign Investments, Regional Economic integration and Global trade institutions (14 Hours)

Foreign Investments, Types and Motives: Foreign investments, types of foreign investments, motives

Regional integration: Introduction, Overview of Regional Integration, Types of Integration, Regional Trading Arrangements, India and Trade Agreements

Global Trade Institutions: World Trade Organization (WTO), International LabourOrganisation (ILO), International Monetary Fund (IMF). Structure and functions of Regional Economic arrangements like EU – NAFTA – SAARC – ASEAN.

UNIT IV : Functional Knowledge in International perspective (14 Hours)

International Financial Management: Introduction, Overview of International Financial Management, Components of International Financial Management, Scope of International Financial Management

International Accounting Practices: Introduction, International Accounting Standards, Accounting for International Business, International Regulatory Bodies, International Financial Reporting Standards

International Marketing: Introduction, scanning international markets, mode of entering into potential markets, Global Marketing Strategies, Branding for International Markets International Human Resource Management: Introduction, International Organizational Structures, Introduction to International Human Resource Management, Scope of International Human Resource Management

UNIT V Finance and International Trade:

(14 Hours)

Finance and International Trade - Documentation in International Trade, Financing Techniques, Export Promotion Schemes, Export and Import Finance

Trade Barriers., Tariff – Classification – Impact – Nominal, effective, optimum tariff – Non tariff barriers

EXIM Policy - Export procedure - Offer and receipt of confirmed order - production, shipment and banking procedure - Negotiation - Documents for export trade - Export incentives to Indian exporters.

Export Finance- Payment terms, Pre and Post shipment credit, Institutional finance for exports, EXIM Bank, Letter of Credit and financing of foreign trade, ECGC, Importer–Exporter Code (IEC).

SUGGESTED READINGS:

- 1. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
- 2. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
- 3. Charles W. L. Hill, G. Tomas M. Hult, RohitMehtani (2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.

- 4. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
- 5. Varma Sumati (2019), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.
- 6. Francis Cherunilam, (2013), InternationalTrade and Export Management. Himalaya Publications, Mumbai.

E-Resources:

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

Semester - VII

23BAU704 PRODUCTION AND OPERATIONS MANAGEMENT

6H - 4C

Instruction Hours / week L: 6 T: 0 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

• To understand the operations management and its application in business.

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

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the operations management and its application in	Understand
	business.	
CO2	Enlighten the knowledge towards plant layout and plant location	Create
CO3	Analyze the importance of management of inventory	Analyze
CO4	Gain knowledge in the areas of TQM tools to improve	Exhibit
	organizational effectiveness	
CO5	Obtain the knowledge of applying a quality management TQM	Analyze
	tools to improve organizational effectiveness.	
CO6	Effectively communicate ideas, explain procedures in oral and	Create
	written forms to different audiences.	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2			M								
CO3				M						S	
CO4		M									M
CO5						M				M	
CO6								M			M

UNIT I Introduction to Production Management

(16 Hours)

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

UNIT II Production and Process Design

(16 Hours)

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

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

UNIT III Project Analysis

(16 Hours)

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

UNIT IV Plant Location and Layout

(15 Hours)

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

UNIT V Work Study

(15 Hours)

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

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

SUGGESTED READINGS:

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

E-Resources

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

KAHE - Learning Management System

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

23BAU711

DECISION MAKING USING STATISTICAL SOFTWARE PACKAGE (PRACTICAL)

Semester – VII 4H – 2C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

Course Outcomes

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Create datasheet and enter the data	Create
CO2	Compute descriptive statistics using the package and graphically represent the data.	Apply
CO3	Perform univariate and bivariate analysis in the software package.	Understand
CO4	Perform multivariate analysis in the software package.	Understand
CO5	Demonstrate capabilities of problem-solving, critical thinking, and	Understand
	communication skills to infer the output.	
CO6	Exhibit the factor analysis	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2			M							M	
CO3				L							S
CO4											
CO5		M								M	
CO6						M					S
Average											

S-Strong; M-Medium; L-Low

Exercise - (48 Hours)

- 1. Data Entry: Data View, Variable View, Coding and Recoding, Importing files, Missing Data, split files, split cases
- 2. Descriptive statistics: Mean, Median, Mode, Skewness, Kurtosis
- 3. Graphs: Pie chart, Line chart, scatter plot, bar chart
- 4. Cross tabulation and Chi square

- 5. t-test
- 6. paired t-test
- 7. independent sample t-test
- 8. One Way ANOVA
- 9. Correlation Analysis, Regression Analysis, Scree Plot
- 10. Multiple regression
- 11. Factor Analysis

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

SUGGESTED READINGS:

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

E-Resources:

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

KAHE – Learning Management System:

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

Semester - VIII

23BAU801

DIGITAL MARKETING

6H - 4C

Instruction Hours / week L: 6 T: 0 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To understand the fundamentals of digital marketing.
- To enlighten the knowledge towards digital marketing strategy
- To analyse the importance of terminology in social media marketing
- To gain knowledge of applying a programmatic digital advertising
- To acquire knowledge on applying linkedin presence and also in social media

COURSE OUTCOMES:

At the end of this course, Students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Understand the fundamentals of digital marketing	Understand
CO2	Enlighten the knowledge towards digital marketing strategy	Understand
CO3	Analyse the importance of terminology in social media marketing	Analyze
CO4	Gain knowledge in the areas of programmatic digital advertising	Apply
CO5	Obtain the knowledge of applying linked in presence	Apply
CO6	Effectively communicate tools and techniques in social media	Analyze

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	S										
CO2		M									
CO3			M							S	
CO4						M					M
CO5								M			
CO6					M					M	

• S-Strong; M-Medium; L-Low

UNIT I (12 Hours)

Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape, Key Drivers, Digital Consumer & Communities, Gen Y & Netizen's expectation & influence wrt Digital Marketing.

UNIT II (12 Hours)

The Digital users in India, Digital marketing Strategy- Consumer Decision journey, POEM Framework, Segmenting & Customizing messages, Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan.

UNIT III (12 Hours)

Terminology used in Digital Marketing, PPC and online marketing through social media, Social Media Marketing, SEO techniques, Keyword advertising, Google web-master and analytics overview, Affiliate Marketing, Email Marketing, Mobile Marketing

UNIT IV (12 Hours)

Display adverting, Buying Models, different type of ad tools, Display advertising terminology, types of display ads, different ad formats, Ad placement techniques, Important ad terminology, Programmatic Digital Advertising.

UNIT V (12 Hours)

Social Media Marketing - LinkedIn Marketing: Importance of LinkedIn presence, LinkedIn Strategy, Content Strategy, LinkedIn analysis, Targeting, Ad Campaign. Twitter Marketing:- Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter ad campaigns, Twitter Analytics, Twitter Tools and tips for mangers. Instagram & Snapchat basics

Suggested Books

- 1. Digital Marketing –Kamat and Kamat-Himalaya
- 2. Marketing Strategies for Engaging the Digital Generation, D. Ryan,
- 3. Digital Marketing, V. Ahuja, Oxford University Press
- 4. Digital Marketing, S.Gupta, McGraw-Hill
- 5. Quick win Digital Marketing, H. Annmarie, A. Joanna, Paperback edition

Semester – VIII 6H – 4C

23BAU802

HUMAN RESOURCE DEVELOPMENT

External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

Instruction Hours / week L: 6 T: 0

- To acquire knowledge in human resource management concepts
- To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.

Marks: Internal: 40

- To understand the concepts and practical implications of performance management, Training methods and career planning.
- To know about compensation and reward management and its practice in industry.
- To be familiar with Employee relations and its application for the development of Human resources.
- To understand the challenges in HRD

COURSE OUTCOMES:

At the end of this course, Students will be able to

P:0

Cos	Course Outcomes	Blooms Level
CO1	Examine the job analysis for a profile and understand its	Analyze
	linkage with HR planning	
CO2	Assess the training needs and draft a training programme.	Analyze
CO3	Understand the compensation and reward system applicable to	Understand
	the industry based and understand its linkage with performance	
	management	
CO4	Assess the appropriate employee relations measures.	Analyze
CO5	Gain knowledge on HR functions and latest developments in	Apply
	the field of HR and effectivelycommunicate ideas, explain	
	procedures and interpret results and solutions in written and	
	oral forms to different audiences.	
CO6	Make any manager to identify various activities related to	Understand
	Human Resources, Job involved in HR, Training,	
	Compensation and Labour welfare practices	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1						M					
CO2		M									M
CO3	M									M	
CO4					M						S
CO5							M				
C06				M							

• S-Strong; M-Medium; L-Low

UNIT I (12 Hours)

HRD – concept – meaning – philosophy – nature – need and significance. HRD – climate – goals – competencies – functions – areas. HRD as a system – HRD in changing scenario. HRSD – Contextual factors and Human Resource System designing. Role Analysis and HRSD-key performance areas, Critical Attributes, Role effectiveness, Role analysis methods.

UNIT II (12 Hours)

HRD modules: Recruitment and selection – orientation and placement performance appraisal – training and development – promotion and motivation – career development. Performance appraisals and performance development – objectives of performance appraisal – The past and the future; Basic consideration in performance appraisal; Development oriented appraisal system. Interpersonal feedback and performance counselling.

UNIT III (12 Hours)

Potential Appraisal and Development. Career planning and Development – Quality of work life – quality circles – human capital development – philosophy and principles – practices – work force and people development - performance management – knowledge management.

UNIT IV (12 Hours)

Training – conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria; Evolution and Follow up training. Stress – definition – personality traits – emotional management – categories of stressors – identification of stress at various level – prerequisites for zero stress – psychological stress – stress and human resource development.

UNIT V (12 Hours)

HRD challenges in 21st century – HR out sourcing – human resource audit – human response development – human resource accounting - future of HRD Organization.

REFERENCE BOOKS

- 1. T.V. Rao and Udai Parekh Designing and Managing Human Resource System, Excel Books, Oxford Publications.
- 2. V.S.P. Rao Human Resource Development Response books.
- 3. Kandula, S.R. Strategic Human Resource Development PHI.

Semester – VIII 23BAU891 PROJECT 18H – 12C

Instruction Hours / week: L: 0 T: 0 P:18 Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

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

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature Minimum 10 papers from referred journal
 - Need for the Study, Objectives
- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion, Bibliography (APA format)

Semester – VIII

23BAU803

SERVICE MARKETING

6H - 4C

Instruction Hours / week L: 6 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To learn about the service marketing dimensions
- To know about the service design and internal marketing
- To focus on marketing strategies for different services.
- To understand the technology and services
- To acquire knowledge and focus on customer
- To understand the concepts in industrial selling

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Demonstrate descriptive knowledge on service	Understand
	marketing dimensions	
CO2	Apply the essential concepts of service design and	Apply
	internal marketing	
CO3	Demonstrate the knowledge on marketing strategies	Analyze
CO4	Communicate your knowledge of technology and services.	Apply
CO5	Understand and focus on customer.	Remember
CO6	Exhibit the concept in industrial selling	Analyze

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2	M										
CO3		M									M
CO4	M							M		M	
CO5	M										S
CO6	M										

• S-Strong; M-Medium; L-Low

UNIT I: INTRODUCTION TO SERVICES MARKETING

(12 Hours)

Services economy - evolution and growth of service sector - nature and scope of services - characteristics - classification - service market potential - expanded marketing mix for services - service quality - introduction to gaps model and SERVQUAL dimensions.

Assessing service marketing opportunities - customer expectations and perceptions of services - customer behaviour specific to usage of services - service markets segmentation - market targeting and selection.

UNIT III: SERVICE DESIGN

(12 Hours)

Levels of service product - Service life cycle - new service development - service blueprinting - physical evidence and service scape - competitive differentiation of services - service positioning strategies - developing positioning maps - pricing of services - methods and specific issues. Service delivery - People in services - service process - distributing service direct distribution, channel functions, channels selection, impact of information technology - designing communications mix for promoting services - building service customer relationships and service recovery - role of internal marketing in service delivery.

UNIT IV: MARKETING STRATEGIES FOR DIFFERENT SERVICES (12 Hours)

Formulating service marketing strategies for health, hospitality, tourism, logistics, financial, information technology, educational, entertainment and public utility services. International and Global strategy in service marketing, services in the global economy and Transnational strategy concepts is included and in unit

UNIT V: INDUSTRIAL SELLING

(12 Hours)

Nature and characteristic of industrial goods; procedures in buying industrial goods; role of service in industrial selling Sales Policies and Procedures -Terms and conditions of sale; handling complaints. Ethics in service marketing

REFERENCES:

- 1. Kenneth E Clow, et. al "Services Marketing Operation Management and Strategy" Biztantra, New Delhi, 2018.
- 2. ChiristropherH.Lovelock, Jochen Wirtz, "Services Marketing", Pearson Education, New Delhi, 2017.
- 3. Halen Woodroffe, "Services Marketing", McMillan Publishing Co, New Delhi 2015.
- 4. Nimit Chowdhary and Monika Choudhary, "Text book of Marketing of Services", the Indian experience, MacMillan Publishing Co, New Delhi, 2010.
- 5. Christian Gronroos, "Services Management and Marketing a 'CRM Approach", John Wiley and sons England 2001. 6. Bhattacharjee, "Services Management, An Indian Respective" Jaico Publishing House, Chennai, 2008.

FOREX MANAGEMENT

Semester – VIII
6H – 4C

23BAU804 FOREX MANA
Instruction Hours/week L: 6 T: 0 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

- To study Forex market & Risk management in general as well as in forex market,
- To have a knowledge of different types of forex markets and various quotations in Forex markets,
- To study risk in the Forex market as well as volatility in Forex market,
- To have a knowledge of how people trade in forex market,
- To study the factors that force different types of people in different markets,
- To study various strategies of risk management.

COURSE OUTCOMES:

Learners should be able to

Cos	Course Outcomes	Blooms Level
CO1	Analyze alternative currency translation methods for	Apply
	settlement of goods	
CO2	Examine the organization of the Foreign Exchange	Apply
	Market, the Spot Market, and theForward Market,	
CO3	Examine how the information driven in these markets	Analyze
	can be used by small business operators in controlling	-
	and managing foreign exchange	
CO4	To identify operational difficulties in financing, and	Remember
	settling in foreign currency and currency forecasting	
CO5	Identify foreign exchange risk management and the	Remember
	techniques available to small business operators for	
	risk exposure containment	
CO6	Exhibit the concept in risk management	Analyze

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	M										
CO2			M							S	
CO3				M							M
CO4		M								M	
CO5						M					S
CO6								M			

• S-Strong; M-Medium; L-Low

UNIT I - BASICS OF FOREIGN EXCHANGE MANAGEMENT (12 Hours)

Foreign Exchange: Concept and Significance-Foreign change Rate: Direct and indirect quotations-Inter-bank and Merchant rates - Spot rates and forward rates - T.T. rates - Cross rates; Computation - Foreign exchange markets - Organization of forex market - Determination of Exchange Rate: Purchasing Power Parity theory - Interest rate parity theory - Flow model - Asset market model - Forecasting of exchange rates - Concepts of Nominal Effective Exchange Rate and Real effective Exchange rate.

UNIT II - FEATURES O FOREIGN EXCHANGE

(12 Hours)

Forward exchange contracts: Types - Forward exchange rate computation - Factors affecting forward rates - Extension and cancellation of forward contracts - option contracts: Types and mechanism - Foreign exchange risk management: Transaction exposure risk: Internal Strategies - Risk shifting, Risk sharing-Exposure netting and offsetting. External Strategies: Foreign currency options - Forward and money market hedge - Currency Swaps - Interest Rate Swaps.

UNIT III - EXCHANGE CONTRACT

(12 Hours)

Forward Exchange Contract – Features of Forward Margin – Factors Determining Forward Margin – Calculations – Interbank Deals – Cover deals – Trading – Arbitrage operations – Futures Trading - Options Trading - Features & Benefits.

UNIT IV - RISK OF FOREIGN EXCHANGE

(12 Hours)

Economic Exposure risk - Inflating and exchange risk - Meaning- Importance - Implication - Need-Types- Scope, Features Management of change - Economic consequences of Exchange rate changes - managing economic exposure risk - Exchange management in India: Fixed and fling rates - Rupee convertibility - NOSTRO, VOSTRO and LORO Accounts.

UNIT V- IMPACT OF FOREIGN EXCHANGE

(12 Hours)

Exchange control measures: Need and Forms and relevance. Foreign Exchange Reserves of India: Trend, composition and management. Impact on exchange Rate - Monetary and fiscal policy initiatives for exchange rate management.

TEXT BOOK:

- 1. Foreign Exchange and Risk Management C. Jeevanandham, Sultan Chand Sons, 2017
- 2. Foreign Exchange Management H.P. Bhardwaj, Wheeler Publishing Edition 2009
- 3. Credit Appraisal Risk Analysis and Decision Making by D.D.Mukherjee

REFERENCE BOOKS:

- 1. Foreign Exchange Management H.P. Bhardwaj Wheeler Publishing Edition 2012
- 2. International Financial Management P. G. Apte McGraw Hill Education (India) Private Limited;8th edition (07 August 2020)
- 3. International Financial Management V. K. Bhalla, S.Chand Publishing, 2017 Edition

BBA 2023-2024

Semester - VIII

23BAU805

MICRO FINANCE

6H - 4C

Instruction Hours / week L: 6 T: 0 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

- Conceptualize the microfinance terms.
- Know about the development of the microfinance.
- Understand the credit delivery of the micro finance amount.
- Make the students to understand the pricing of the micro finance products.
- Understand about the commercial micro finance.

COURSE OUTCOMES:

At the end of this course, Students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Enable the students to conceptualize the microfinance	Remember
	terms.	
CO2	Make the students to know about the development of the	Understand
	microfinance.	
CO3	Understand the credit delivery of the micro finance	Understand
	amount.	
CO4	Gain knowledge on pricing of the micro finance products	Apply
CO5	Assess the importance of commercial micro finance	Evaluate
CO6	Gain knowledge on credit delivery methodology	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2			M							S	
CO3				M							M
CO4			M								
CO5					M					S	
CO6						M					M

• S-Strong; M-Medium; L-Low

UNIT I OVERVIEW OF MICRO FINANCE

(12 Hours)

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance

UNIT II MICRO FINANCE, DEVELOPMENT, INCOME GENERATING ACTIVITIES AND MICRO ENTERPRISE (12 Hours)

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

UNIT III CREDIT DELIVERY METHODOLOGY (12 Hours)

Credit Delivery Methodology: Credit Lending Models: Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

UNIT IV PRICING OF MICRO FINANCE PRODUCTS (12 Hours)

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises

UNIT V COMMERCIAL MICRO FINANCE

(12 Hours)

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

SUGGESTED READINGS

- 1. Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- 2. Joanna Ledgerwood, "Microfinance Handbook": an institutional and financial perspective, The World Bank, Washington, D.C.
- 3. Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi. 2003.
- 4. C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing



KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
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Pollachi Main Road, Eachanari Post, Coimbatore – 641 021
Tamil Nadu, India.

LIST OF VALUE ADDED COURSES

SEMESTER - III

23VAC301

HEALTH AND WELLNESS

2H-2C

Instruction Hours/week: L:2 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3Hours

COURSE OBJECTIVE:

- 1. To introduce the fundamental concepts of physical education, health and wellness.
- 2. To provide a general understanding on nutrition, first aid and stress management.
- 3. To familiarize the students regarding yoga and other activities for developing fitness.
- 4. To create awareness regarding hypo-kinetic diseases, and various measures of fitness and health assessment.

COURSE OUTCOMES:

At the end of this course, Students will be able to

Cos	Course Outcomes	Blooms Level
CO1	Able to describe the principles of health and wellness from an interdisciplinary perspective.	Understand
CO2	Able to think and act ethically in the context of health, nutrition and wellness.	Understand
CO3	Acquire knowledge about the benefits of physical activity, nutrition for health	Understand
CO4	Create awareness among the public about the importance of health and importance of yoga	Apply

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2											
CO3											M
CO4			M								
CO5					M					S	
CO6						M					M

• S-Strong; M-Medium; L-Low

Unit I: (6 Hours)

Definition and concept of health -biomedical concept, ecological concept, psyco social concept, holistic concept. Dimensions of health – physical, mental Health; causes and consequences of mental conflicts and frustrations; Introduction to common mental disorders: Insomnia, Depression, Stress, Anxiety disorders, Social, Spiritual, Emotional, Vocational and other dimensions. Determinants of health -biological, environmental factors, behavioral and socio culture.

Unit II: (6 Hours)

Basic concept of nutrition. Food intake and regulations, calorific value of food, dietary need and recommended dietary allowances. Assessment of nutritional status - energy value of carbohydrates, proteins and fats. Balanced diet. Healthy foods: Healthy diet, for adults, infants and young children, aged adults. Food pyramid. Factors influencing eating behaviour. Concepts of food safety and standards, Food Preservation.

Unit III: (6 Hours)

Lifestyle Disease and its Management: Types, Risk Factors, Diagnosis, and Prevention - Heart Disease, Obesity, Type 2 Diabetes, Stroke, Hypertension. Stress management, Prevent Lifestyle Diseases - Maintaining a Balance Between Physical Activity and Food Consumption. Opting for Periodic Health Check-ups. Consequences of alcohol and drug misuse

Unit IV: (6 Hours)

Importance and Scope of Physical Education -Modern concept of health, physical fitness and wellness. Exercise and weight loss, Exercises for a healthy heart, regular exercise for mental health -workout plan - myths about exercise and aging, Tips for using a fitness device. Cardio respiratory Fitness, Musculoskeletal Fitness.

Unit V: (6 Hours)

Benefits and Importance of yoga in our life— Pranayama — Surya Namaskar-Padmasana-Pachimothasana-Bhujangasana- Dhanurasana - Sarvangasana - Matsyasana- Salabhasan Halasana- Chakrasana- Vrikshasana- Padahastasana — Savasana

Suggested Reading:

- 1. Benu Gupta, Mukesh Agarwal and Sunita Arora (2019). A Textbook on Physical Education and Health Education: Fitness, Wellness and Nutrition.
- 2. Manjari Chandra (Author) (2020). Eat Up, Clean Up: Your Personal Journey To A Healthy Life
- 3. Srilakshmi B (2014). Nutrition Science: New Age International (P) Ltd. Publishers. 4th edition. New Delhi
- 4. Yogeswar (2021). Everyday Yoga: An Illustrated Guide to H: An Illustrated Guide to Healing

SEMESTER-V

23BEMC551 MOBILE APPLICATION DEVELOPMENT

1H-0C

Instruction Hours/week: L:1 T:0 P:0

Marks: Internal:100 External:0 Total:100

End Semester Exam:3 Hours

PRE-REQUISITES: Java Programming

COURSE OBJECTIVES

The goal of this course for the students is to

- Develop knowledge about mobile application development.
- Understand the building blocks of mobile apps.
- Gain knowledge about graphics and animations in mobile apps.
- Know about testing of mobile apps.
- Learn the advantages and limitations of development frameworks.
- Understand more about how to distribute apps on mobile market place.

COURSE OUTCOMES

Upon completion of this course the students will be able to

- Explain the overview of android with its states and lifecycle.
- Apply the mobile applications for e-marketing in Android and iPhone.
- Analyze mobile databases and various types of testing.
- Develop the simple android applications.
- Evaluate alternative mobile frameworks, and contrast different programming platforms.
- Implement the android applications in different field with modern tools.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2											
CO3					M					M	
CO4											
CO5											
CO6						M					M

• S-Strong; M-Medium; L-Low

UNIT I

Mobility landscape – Mobile platforms – Mobile apps development – Overview of android platform – Setting up the mobile app development environment along with an emulator – A case study onmobile app development.

UNIT II

App user interface designing – Mobile UI resources (Layout, UI elements, Draw- able, Menu) – Activity – States and life cycle – Interaction amongst activities – App functionality beyond user interface – Threads, async task, services – States and lifecycle, Notifications, Broadcast receivers.

UNIT III

Telephony and SMS APIs – Native data handling – On-device file I/O – Shared preferences – Mobile databases such as SQLite, and enterprise data access (via Internet/Intranet). Graphics and animation – Custom views – Canvas – Animation APIs – Multimedia – Audio/video playback and record – Location awareness and native hardware access (sensors such as accelerometer and gyroscope).

UNIT IV

Debugging mobile apps – White box testing – Black box testing and test automation of mobile apps – JUnit for android, robotium and monkey talk. Versioning – Signing and packaging mobile apps – Distributing apps on mobile market place. Introduction to objective C-iOS features

UNIT V

UI implementation – Touch frameworks – Location aware applications using core location and map kit – Integrating calendar and address book with social media application – Using WIFI – iPhone market place – Drawbacks on iOS over Android – Various stores available in online market – Configuration of mobile app – Online ecommerce transaction – E-booking transaction.

TEXT BOOK

1. Anubhav Pradhan and Anil V Deshpande, Composing Mobile Apps Wiley, First Edition 2014

REFERENCE BOOK

1. Barry Burd, Android Application Development All-in-one for Dummies, John Wiley, First Edition 2012

WEB URLs:

- 1. www.impetus.com/mobility
- 2. www.cise.ufl.edu/~helal/classes/f10/notes/intro to mobile.ppt
- 3. www.diva-portal.org/smash/get/diva2:626531/FULLTEXT01.pdf
- 4. www.law.fsu.edu/library/databases/ppt/Androidapps.ppt
- 5. www.infosys.com/flypp/resources/Documents/mobile-application- testing.pdf

23BECSOE01

INTERNET OF THINGS

3H-3C

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

Marks: Internal:40 External:60

Total:100

End Semester Exam:3 Hours

COURSE OBJECTIVES

The goal of this course is for the students is to

- Understand the basics of Internet of Things.
- Identify an idea of some of the application areas where Internet of Things can be applied.
- Infer the middleware for Internet of Things.
- Express the concepts of Web of Things.
- Examine the concepts of Cloud of Things with emphasis on Mobile cloud computing.
- Inspect the IOT security protocols.

COURSE OUTCOMES

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

- Explain about IoT architecture and its applications.
- Identify the feasibility and potential impact of IoT solutions in different industries.
- Apply a systematic and structured approach to designing IoT solutions.
- Summarize techniques to secure the elements of an IoT device.
- Illustrate security protocols in various domains of industrial applications.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1		M									
CO2											
CO3			M							M	
CO4						S					
CO5											
CO6						M					

S-Strong; M-Medium; L-Low

Introduction to IoT – IoT Architectures – Core IoT Functional Stack, Sensors and Actuators Layer, Communications Network Layer, Applications and Analytics Layer – IoT Data Management and Compute Stack, Fog Computing, Edge Computing, Cloud Computing – Sensors, Actuators, Smart Objects, Sensor networks. Middleware for IoT: Overview – Communication middleware for IoT –IoT Information Security, WSN and Sensing Model.

UNIT II IOT COMMUNICATION

(9 Hours)

Communications Criteria – Access Technologies – IP as IoT Network Layer – Business case – Optimization – Profiles and compliances – Application Protocols – Transport Layer – Application Transport Methods.

UNIT III DESIGN METHODOLOGY

(9 Hours)

Design Methodology – Case study – Basic blocks of IoT device – Raspberry Pi – Board, Interfaces, Linux, Setting up, Programming – Arduino – Other IoT Devices.

UNIT IV DATA ANALYTICS FOR IOT

(9 Hours)

Data Analytics for IoT – Big Data Analytics Tools and Technology – Edge Streaming Analytics – Network Analytics Applications. Security history, challenges, variations – Risk Analysis Structures – Application in Operational Environment.

UNIT V IOT IN INDUSTRY

(9 Hours)

Manufacturing, Architecture, Security Protocols – Utilities, Grid Blocks - Smart Cities, Architecture, Use cases – Transportation, Architecture, Use cases.

Total: 45

TEXT BOOKS

- 1. Honbo Zhou "The Internet of Things in the Cloud: A Middleware Perspective", CRC Press, 2013
- 2. Dieter Uckelmann, Mark Harrison, Florian Michahelles, "Architecting the Internet of Things", Springer Berlin, 2011
- 3. David Easley, Jon Kleinberg, "Networks, Crowds, and Markets: Reasoning About a Highly Connected World", Cambridge University Press, 2010

REFERENCE BOOKS:

- 1. Olivier Hersent, Omar Elloumi and David Boswarthick, "The Internet of Things: Applications to the Smart Grid and Building Automation", Wiley, 2018
- 2. Olivier Hersent, David Boswarthick, Omar Elloumi,"The Internet of Things Key applications and Protocols", Wiley, 2019

WEBSITES:

- 1. https://www.javatpoint.com/iot-internet-of-things
- 2. https://www.geeksforgeeks.org/introduction-to-internet-of-things-iot-set-1/
- 3. https://www.tutorialspoint.com/internet_of_things/index.htm
- 4. https://www.startertutorials.com/blog/physical-design-of-iot.html
- 5. https://www.guru99.com/iot-tutorial.html

23BTFTOE02

NUTRITION AND DIETETICS

3H-3C

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

Marks: Internal: 40 External: 60 Total:100

End Semester Exam: 3Hour

COURSE OBJECTIVES:

The goal of this course is for students,

- To explain the basic concepts of food and nutrition.
- To define the overall classification, function, and source of carbohydrates, lipids and proteins.
- To summarize the availability, source, deficiency and physiological role off at and water-soluble vitamins.
- Tooutlinetheroleofhealthandnutritionalimportanceofmicroandmacrominerals.
- To discuss there cent trends and developments in nutrition.

COURSE OUTCOMES:

Upon successful completion of this, students will be able to

- Explainthebasicsintheareaofnutritionalassessmentinhealthanddisease.
- Outlinethebiologicalfunctionsofvariousmacromoleculesintermsoffoodandhealth.
- Discuss the balanced diet for healthy life to avoid or prevent the deficiency disorders.
- Infer an appropriate diet, products that prevent vitamin deficiency disorders.
- Identify the proper foods rich in minerals to live a healthy life.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1											
CO2					M						
CO3			M								
CO4										M	
CO5											
CO6						M					

• S-Strong; M-Medium; L-Low

UNITI-HUMANNUTRITION

(9 Hours)

Six classes of nutrients - Historical perspective of nutrient requirements - Assessment of nutritional status - recommended dietary allowances of macronutrients for all age groups - Assessment of protein quality - Malnutrition and related disorders -Balanced Diet. Factors influencing dietary intake: Food habits, food fads and fallacies, their influence on health and wellbeing.

UNITII-BIOMOLECULES

(9 Hours)

Carbohydrates-Definition, classification, Functions, Sources of Carbo hydrates, Deficiency. Lipids – Definition, classification, function, sources, Properties of fats and oils, Refined & Hydrogenated fats process. Proteins- Definitions, Classification, Function, Amino Acids, Sources of Proteins, Texturized proteins.

UNITIII-VITAMINS (9 Hours)

Physiological role, bio-availability, requirements, sources and deficiency of FatSolubleVitamins:VitaminA,VitaminD,E&K.fWatersolublevitamins:VitaminC,Thia mine,Riboflavin, Niacin, Pantothenic acid, Biotin, Folic acid, Vitamin B12, VitaminB6.Stabilityunderdifferent food processing conditions.

UNITIV-MINERALSANDWATER

(9 Hours)

Physiological role, bio-availability, requirements, sources and deficiency of Macro minerals: Calcium, Phosphorus Magnesium, Sodium, Potassium chloride. Micro minerals: Iron, Zinc, copper, selenium, chromium, iodine, manganese, Molybdenum and fluoride - Chemistry and physical properties of free, bounded and entrapped water, water activity, quality parameters of drinking and mineral water.

UNITY-RECENTTRENDSINNUTRITION

(9 Hours)

Principles of dietary managementing out, rheumatism, AIDS/HIV-Cancer-riskfactors, symptoms, dietary management, role of food in prevention of Cancer. Role of functional foods Health foods and novel foods, organically grown foods, personalized nutrition, recent concepts in human nutrition like nutria genomics, nutraceuticals etc.

TOTAL: 45

Text Books:

SunetraRoday.FoodScienceandNutrition.OxfordHigherEducation/OxfordUnive rsityPress. 3rdedition 2018.(ISBN-13:9780199489084).

- Charis Galanakis. Nutraceutical and Functional Food Components. Academic Press, 1st Edition, 2017. (ISBN:9780128052570).
- 2. AshleyMartin.NutritionandDietetics.SyrawoodPublishingHouse.1stEdition,2016 .(ISBN:9781682860588).
- 3. Robert E.C. Wildman.
 HandbookofNutraceuticalsandFunctionalFoods.CRCPress,2nd Edition, 2016.(ISBN-10: 9781498770637).
- 4. Srilakshmi. B. Nutrition Science. New Age International Pvt. Ltd, Publishers. 6thEdition.2017.(ISBN-13:9789386418883).

23BTFTOE04

AGRICULTURAL WASTE AND BY PRODUCT SUTILIZATION

3H-3C

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

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hour

COURSEOBJECTIVES

The goal of this course is for students,

- To categorize the types of agricultural wastes.
- To outline the production and utilization of biomass.
- To explain the various parameters considered to be important in the designing of bio gas units.
- To discuss the methods employed in the production of alcohol from agricultural wastes/ by products.
- To summarize the overall aspects involved in the production of paper boards and particle boards from agricultural wastes.

COURSE OUTCOMES

Upon successful completion of this, students will be able to,

- Outline the types of agricultural wastes.
- Illustrate the collection and generation of value-added products from agricultural wastes
- Demonstrate the techniques involved in the production and utilization of biomass.
- Discuss the various parameters considered to be important in the designing of biogasunits.
- Illustratethevariousmethodsemployedintheproductionofalcoholfromthebyproductsof agricultural wastes.
- Discuss the appropriate materials to produce paper boards and particle boards from agricultural wastes.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1				M							
CO2					M						
CO3											
CO4		S								M	
CO5											
CO6						M					

• S-Strong; M-Medium; L-Low

UNIT I – TYPES OF AGRICULTURAL WASTES

(9 Hours)

Introduction and Background Agricultural Waste, Crop Waste, Agricultural Residues (annual crops), Technical terms, properties of agricultural waste- storage and handling rice by-products utilization-rice bran and germ, rice bran oil, economic products from agriculture waste / by-products.

UNIT II-BIOMASSPRODUCTIONANDUTILIZATION

(9 Hours)

Biomass – types – production and utilization Technology used for the utilization of agricultural wastes: Biomass Gasifier, Nimbkar Agricultural Research Institute (NARI) Gasifier, Rice-Husk Based Gasifier, Heat and Steam from Sugarcane Leaf and Bagasse.

UNIT III-BIOGASDESIGNANDPRODUCTION

(9 Hours)

Biogas: Definition, composition, history of biogas, Production of biogas – factors affecting the efficiency; types of biogas plant (floating drum type and fixed dome type) and their components (inlet, outlet, stirrer, slanting pipe, digester, gas holder and gas outer pipe), Selection and Design of bio gas plant.

UNIT IV-PRODUCTIONOFALCOHOL FROMWASTE MATERIALS (9 Hours)

Production of Alcohol from waste materials: Introduction, Production methods, Cellulolysis (biological approach): Pretreatment, Cellulolytic processes (Chemical and Enzymatic hydrolysis), Microbial fermentation, Gasification process (thermo chemical approach).

UNIT V PRODUCTION OF PAPER BOARD AND PARTICLE BOARDS FROMAGRICULTURALWASTE (9 Hours)

Bio degradable packing materials: merits and demerits, Production and testing of Paperboards and Particle boards from Agricultural Waste: Introduction, History, Terminology and classification, Raw materials, Production steps- Pulping, Classifications of pulp, Bleaching, Plies, Coating, Grades.

TOTAL: 45

Text Books:

EfthymiaAlexopoulou.BioenergyandBiomassfromIndustrialCropsonMarginalL ands. Elsevier,1st Edition, 2020.(ISBN:9780128188644).

- Navanietha Krishnaraj Rathinam, Rajesh Sani. Biovalorisation of Wastes to Renewable Chemicals and Bio fuels. Elsevier, 1st Edition, 2019. (ISBN:9780128179529).
- 2 Simona Ciuta, Demetra Tsiamis, MarcoJ. Castaldi. Gasification of Waste Materials. Academic Press, 1st Edition, 2017. (ISBN:9780128127162).
- 3. NicholasE.Korres,PadraigO'Kiely,JohnA.H.Benzie,JonathanS.West.Bioenergy Production by Anaerobic Digestion: Using Agricultural Biomass and Organic Wastes. Routledge,1st Edition,2013.(ISBN-13:9780415698405).
- 4. Albert Howard, Yashwant Wad. The Waste Products of Agriculture. BenedictionClassics, 1st Edition, 2011. (ISBN-13:9781849025).

23BEEEOE01

RENEWABLE ENERGY RESOURCES

3H-3C

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

Marks:Internal:40External:60 Total:100

End Semester Exam: 3 Hours

COURSE OBJECTIVES

- To gain the knowledge about environmental aspects of energy utilization.
- To understand the basic principles of solar cells, photovoltaic conversion.
- To understand the basic principles of wind energy conversion.
- To gain the knowledge about hydro and ocean energy.
- To understand the basic principles of Biomass, fuel cell, Geothermal power plants and MHD.

COURSE OUTCOMES

At the end of this course, students will be able to

Cos	Course Outcomes	Blooms
		Level
CO1	Discuss remedies/potential solutions to the supply and environmental issues associated with fossil fuels and other energy resources.	Apply
CO2	Selection, Operation and Operation of Solar PV System for different types of applications	Apply
CO3	Selection and Operation of Wind Turbine system	Understand
CO4	Selection and Operation of Hydroelectric Plant and Ocean Energy	Understand
CO5	Biomass Power Generation Types, Applicability and Limitations, Selection and Operation of Fuel Cell, Geo thermal plants and MHD	Understand

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1				M							
CO2					M						
CO3						S					
CO4										M	
CO5						M					
CO6											

• S-Strong; M-Medium; L-Low

UNIT I INTRODUCTION

(9 Hours)

Energy scenario - Different types of Renewable Energy Sources - Environmental aspects of energy utilization — Energy Conservation and Energy Efficiency-Needs and Advantages, Energy Conservation Act 2003.

UNIT II SOLAR ENERGY

(9 Hours)

Introduction to solar energy: solar radiation, availability, measurement and estimation—Solar thermal conversion devices and storage — solar cells and photovoltaic conversion —PV systems — MPPT. Applications of PV Systems— solar energy collectors and storage.

UNIT III WIND ENERGY

(9 Hours)

Introduction – Basic principles of wind energy conversion-components of wind energy conversion system - site selection consideration – basic–Types of wind machines. Schemes for electric generation – generator control, load control, energy storage – applications of wind energy –Interconnected systems.

UNIT IV HYDROENERGY

(9 Hours)

Hydropower, classification of hydro power, Turbines election, Ocean energy resources, ocean energy routes. Principles of ocean thermal energy conversion systems, ocean thermal power plants. Principles of ocean wave energy conversion and tidal energy conversion.

UNITY OTHER SOURCES

(9 Hours)

Bio energy and types – Fuel cell, Geo - thermal power plants; Magneto-hydro-dynamic (MHD) energy conversion.

SUGGESTEDREADINGS

- 1. Rai.G.D, Non-conventional sources of energy Khanna publishers, 2011
- 2. Khan.B.H, Non-Conventional Energy Resources, The McGraw Hills, Secondedition, 2012
- 3. John W Twidell and Anthony D Weir , Renewable Energy Resources Taylor and Francis $-3^{\rm rd}$ edition .2015
- 4. Fundamentals and Applications of Renewable Energy | Indian Edition, by Mehmet Kanoglu, Yunus A. Cengel, John M. Cimbala, cGraw Hill; First edition (10 December 2020), ISBN-10: 9390385636.