B. Com. (BPS) Bachelor of Commerce (Business Process Services)

CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus

2023 - 2024



DEPARTMENT OF COMMERCE

FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
(Accredited with A+ Grade by NAAC in the Second Cycle)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021,
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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 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 number of 140 to 142 credits for three years. Additionally, 40 to 42 credits can also be earned on successful completion of fourth year.

3.2. Credit

Credit means the weightage given to each course by the experts of the Board of Studies concerned. A total of 180 to 184 credits are offered for four year programme.

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 70 credits for three years and 104 Credits for four years programme 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 22 credits for three years and 30 Credits for four years programme 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 04 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 16 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 four 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. Students have to earn a minimum of 08 Credits in Ability Enhancement Courses. 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
9.	Commerce	Yoga for Youth Empowerment

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 04 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 $I-Tamil\ /\ Hindi\ /\ Malayalam\ /\ French\ /\ Sanskrit\ shall\ be\ in\ the\ language\ concerned.$ 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.	Test – I (1 ½ units- Unit I and II)	8	
5	Test – II (1 ½ units Unit II and III)	8	
6	Test III (2 units Unit IV and V)	9	
	Continuous Internal Assessment: Total 40		

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	Viva – voce [Comprehensive]*	5
Continu	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

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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)	
rait - A	Question No. 1 to 20 Online Multiple Choice Questions	
	5 Questions of 2 marks each (5 * 2 = 10 Marks)	
Part- B	Covering all the five units of the syllabus	
	Question No. 21 to 25	
	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	
Part- C	units of the syllabus; i.e.,	
Tait-C	(Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No.	
	27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III,	
	either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or	
29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b))		

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.

9.3.5 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
O	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

GPA of a Semester = 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

S.No.	Programme	Subject	Eligibility
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.
	D.C.	Computer Science(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
6.	B.Sc.	Cognitive Systems)	as one of the subject.

			[
7.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	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.
		,	Candidates who have passed Higher Secondary Education
		Computer	(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.
		1 application	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
			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
14.	B. Com	Financial Analytics	vocational stream at the Higher 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.

FACULTY OF ARTS, SCIENCE AND HUMANITIES

UG PROGRAMME – COMMERCE AND MANAGMENT (CBCS)

(2023–2024 Batch and onwards)

	T	(2020 20)	24 Batch a	1114 01	iiiiaia	.5)						т
Course Code	Name of the Course	Objectives and Outcomes		Instruction hours/ Week			Credit(s)	Maximum Marks			Categories	Page No
0040		PEOs	POs				Ç	CIA	ESE	Total	Cal	Pa
		딥	A A	L	Т	P		40	60	100		
		SEM	ESTER - I									
23LAU101	Language –I	I, II, III	a, e	4	-	-	4	40	60	100	AEC-1	1
23ENU101	English –I	I, II, III	a, e	3	-	-	3	40	60	100	MDC -1	7
23BPU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	-	6	40	60	100	MAJOR-1	9
23BPU102	Business Organization and Management	I, II, III	a, c, d,e, h	6	-	-	5	40	60	100	MINOR-1	12
23BPU111	Computer Application in Business - Practical	I, II, III	a, b, c, d,e,h	0	-	6	3	40	60	100	SEC-1	14
23VAC101	Environmental Studies	I,III, IV	a, e,h, i	2	-	-	2	40	60	100	VAC-1	16
	Activity/ Library/ Sem	inar		1	-	-	-					
	SEMESTER TOTAL	<i>-</i> -1		22	2	6	23	240	360	600		
			SEME	STER	-II							
23LAU201	Language – II	I, II, III	a, e	4	-	-	4	40	60	100	AEC-2	19
23ENU201	English – II	I, II, III	a, e	3	-	-	3	40	60	100	MDC -2	23
23BPU201	Business Process Services in Finance and Accounting	I, II, III, IV	a, c, d,e, h,i	5	2	-	5	40	60	100	MAJOR-2	25
23BPU202	Business Analytics	I,II,III,IV	a,c,d,e,h,i	4	2	-	4	40	60	100	MINOR-2	28
23BPU211	Excel for Business - Practical	I, II, III	a, c, d,e, h	0	-	6	3	40	60	100	SEC-2	30
23VAC201	Indian Knowledge System	I, II, III	a, e	2	-	-	2	40	60	100	VAC-2	32
23VAC202	Value Added Course – Yoga for Youth Empowerment	I,II,IV	a,e,g	2	-	-	2	100	-	100	VAC 3	33 A
	SEMESTER TOTAL	L-2		20	4	6	23	340	360	700		

Course Code	Name of the Course	Objectives and Outcomes		Instruction hours/ Week			Credit(s)	Maximum Marks			Categories	Page No
		PEOs	POs				ű	CIA	ESE	Total	Ca	P
			<u> </u>	L	T	P		40	60	100		
			SEMES	STER-	III							
23LAU301	Language – III	I, II, III	a, e	4	-	-	4	40	60	100	AEC-3	34
23ENU301	English –III	I, II, III	a, e	3	-	-	3	40	60	100	MDC -3	37
23BPU301	Income Tax Law and Practice	I, II, III	a, e	6	-	-	4	40	60	100	MAJOR-4	39
23BPU302	Supply Chain Management	I, II, III	a, e	4	2	-	4	40	60	100	MAJOR-5	42
23BPU303	Company Law	I, II, III, IV	a, c, d,e, h,i	4	1	-	4	40	60	100	MAJOR-6	45
23BPU304	Financial Reporting -I	I,II,III,IV	a,c,d,e,h,i	4	-	-	4	40	60	100	MINOR-3	47
23VAC301	Cyber Security	I, II, III	a, c, d,e, f, g, h	2	-	-	2	40	60	100	VAC-4	49
23BPU391	Internship - I	I, II, III	a, c, d,e, h	0	-	-	2	100	0	100	Internship	52
	SEMESTER TOTAL-3			27	3	0	27	380	420	800		
			SEME	STER-	·IV							
23LAU401	Language – IV	I, II, III	a, e	4	-	-	4	40	60	100	AEC-4	55
23ENU401	English – IV	I, II, III	a, e	3	-	-	3	40	60	100	SEC-3	58
23BPU401	Business Law	I, II, III	a, e	5	-	-	5	40	60	100	MAJOR-7	60
23BPU402	Campus to Corporate Transition	I, II, III	a, c, d,e,h	3	2	-	3	40	60	100	MAJOR-8	62
23BPU403	Retail, CPG and Market Research	I, II, III	a,c,d,e, h	4	1	-	4	40	60	100	MAJOR-9	64
23BPU404	Business Process Services in Banking	I, II, III	a, c, d,e, h	2	2	-	2	40	60	100	MINOR-4	66
23BPU405	Financial Reporting - II	I, II, III	a, c, d,e, f, g, h	2	2	-	2	40	60	100	MINOR-5	69
	SEMESTER TOTAL	∠-4		23	7	-	23	280	420	700		

Course		Objectives and Outcomes		Instruction hours/ Week		it(s)	Maximum Marks			Categories	No	
Code	Name of the Course	PEOs	POs	nours/ week		Credit(s)	CIA	ESE	Total	Categ	Page No	
				L	T	P		40	60	100		
	D . D	T	SEN	MESTI	ER-V	ı		T		Į.	<u> </u>	1
23BPU501	Business Process Services in Capital Market	I,II, III, IV	a, c, d,e, f,g,h,I, a, c, d,e,	6	-	-	5	40	60	100	MAJOR-10	72
23BPU502	Managing Business Processes - I	I,II,III	a, c,d, e,h	6	ı	-	4	40	60	100	MAJOR-11	74
23BPU503	Business Process Services in Insurance	I, II, III	a, b, c, d,e,h	6	1	-	4	40	60	100	MAJOR-12	76
23BPU504	Research Methodology	I, II, III	a, b, c, d,e,h	6	-	-	4	40	60	100	MAJOR-13	78
23BPU505A	Financial Management	I,II,III,IV	a,c,d,e,h,i	6	-	-	4	40	60	100	MINOR-6	80
23BPU505B	Business Economics	I, II, III	a, c, d,e,	0			4	40	00	100		82
23BPU591	Internship - II	I, II, III	a, b, c, d,e,h	0	-		2	100	00	100	Internship	85
	SEMESTER TOTA	AL-5		30	0	0	23	300	300	600		
	T	T	SEM	1ESTE	ER-VI	r					.	
23BPU601	Managing Business Processes – II	I, II, III	a, b, c, d	6	-	-	4	40	60	100	MAJOR-14	88
23BPU602	Introduction to Capital Market	I, II, III	a, b, c, d	5	-	-	4	40	60	100	MINOR-7	90
23BPU603A	Entrepreneurship	I,II,III,IV	a,c,d,e,h,i					40		100	14. YOR 45	93
23BPU603B	Investment Banking Operations	I, II, III	a, b, c, d,e,h	5	-	-	4	40	60	100	MAJOR-15	95
23BPU604	Strategic Management	I, II, III	a, b, c, d,e,h	4	ı	-	3	40	60	100	MINOR-8	97
23BPU605	Human Resource Management	I, II, III	a, b, c, d,e,h	4	-		2	40	60	100	MINOR-9	100
23BPU691	Project	I, II, III	a, b, c, d,e,h	6	-		4	40	60	100	MAJOR-16	102
ECA/NCC/NSS/SPORTS/GENERAL INTERNET ETC									(GOOD		
SEMESTER-	SEMESTER-6				0	0	21	240	360	600		
Programme Total (I-IV)				152	16	12	140	1780	2220	4000		

Course Code	Name of the Course	Objectives and Outcomes		Instruction hours/ Week		Credit(s)	Maximum Marks			Categories	Page No	
		PEOs	POs			Γ	C	CIA	ESE	Total	Cat	P
				L	T	P		40	60	100		
	T	SE	MESTER - Y	VII	ı							
23BPU701	Marketing Management	I,II,III	a,e,h	6	-	-	4	40	60	100	MAJOR-17	104
23BPU702	Indirect Taxation	I, II, III	a,c,d,e,h	6	-	-	4	40	60	100	MAJOR-18	107
23BPU703	International Business	I,II,III	A,b,c,d, e,f,g,i,j	6	-	-	4	40	60	100	MAJOR-19	109
23BPU711	SPSS - Practical	I,II,III	a, c,d,e, h	-	-	6	4	40	60	100	MAJOR-20	111
23BPU704	Management Information System	I,II,III	a,b,c,d, e,f,g,i,j	6	-	-	4	40	60	100	MINOR-10	113
	SEMESTER TOT	AL -7		24	-	6	20	200	300	500		
			SEM	1ESTE	ER-VI	II						
23BPU801	Business Environment	23BPU801	a,c,d,e, f,g,h,	6	-	-	4	40	60	100	MAJOR-21	115
23BPU802	Digital Marketing	23BPU802	A,b,c,d, e,f,g,i,j	6	-	-	4	40	60	100	MAJOR-22	117
23BPU803	Auditing	23BPU803	a,b,c,d, e,h	6	-	-	4	40	60	100	MAJOR-23	120
23BPU804	Services Marketing	23BPU804	a,c,d,e, h	6	-	-	4	40	60	100	MINOR-11	122
23BPU805	Security Analysis and Portfolio Management	23BPU805	b,g,h	6	-	-	4	40	60	100	MINOR-12	124
	SEMESTER TOTA	L -8A		30	-	-	20	200	300	500		
	Programme Total (I-VIII)		206	16	18	180	2180	2820	5000		
				OR		•	•		•			
23BPU801	Business Environment	I,II,III	a,c,d,e, f,g,h,	6	_	-	4	40	60	100	MAJOR-23	115
23BPU802	Digital Marketing	I, II, III	a, c, d, e, f,g,h	6	-	-	4	40	60	100	MAJOR-24	117
23BPU891	Research Project	I,II,III,IV	a,c,d,e,h,i		-	18	12	120	180	300	MAJOR-25	128
	SEMESTER TOTA	L -8B		12	-	18	20	-	300	500		
Programme Total (I-VIII)				188	16	36	180	2180	2820	5000		

MAJOR COURCES							
Semester	Course Code	Name of the course	Credit(s)				
I	23BPU101	Financial Accounting	6				
II	23BPU201	Business Process Services in Financial and Accounting	5				
	23BPU301	Income Tax Law and Practice - II	4				
III	23BPU302	Supply Chain Management	4				
	23BPU303	Company Law	4				
	23BPU401	Business Law	5				
IV	23BPU402	Campus to Corporate Transition	3				
	23BPU403	Retail, CPG and Market Research	4				
	23BPU501	Business Process Services in Capital Market	5				
V	23BPU502	Managing Business Processes - I	4				
V	23BPU503	Business Process Services in Insurance	4				
	23BPU504	Research Methodology	4				
	23BPU601	Managing Business Processes–II	4				
VI	23BPU603A	Entrepreneurship	4				
VI	23BPU603B	Investment Banking Operations					
	23BPU691	Project	4				
	23BPU701	Marketing Management	4				
3711	23BPU702	Indirect Taxation	4				
VII	23BPU703	International Business	4				
	23BPU704	SPSS - Practical	4				
	23BPU801	Business Environment	4				
VIII	23BPU802	Digital Marketing	4				
	23BPU803	Auditing	4				
-		OR					
	23BPU801	Business Environment	4				
VIII	23BPU802	Digital Marketing	4				
	23BPU891	Research Project	12				
		Total	92				

MINOR COURSES

Semester	Course Code	Name of the course	Credit(s)
I	23BPU102	Business Organization and Management	5
II	23BPU202	Business Analytics	4
III	23BPU304	Financial Reporting -I	4
IV	23BPU404	Business Process Services in Banking	2
IV	23BPU405	Financial Reporting -II	2
V	23BPU505A	Financial Management	4
v	23BPU505B	Business Economics	4
	23BPU602	Introduction to Capital Market	4
VI	23BPU604	Strategic Management	3
	23BPU605	Human Resource Management	2
VII	23BPU705	Management Information System	4
VIII	23BPU804	Services Marketing	4
V 111	23BPU805	Securities Analysis Portfolio Management	4
		Total	42

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			
	Total					

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

Total 1	16
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SKILL ENHANCEMENT COURSES

Semester	Course Code	Name of the course	Credit(s)			
I	23BPU111	Computer Application for Business (Practical)	3			
II	23BPU211	Excel for Business (Practical)	3			
IV	23ENU401	English –IV	3			
	Total					

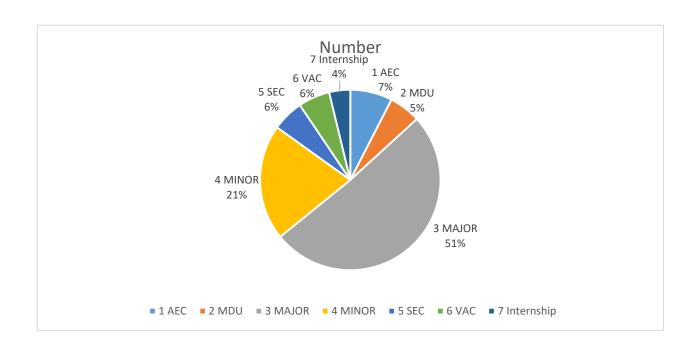
VALUE ADDED COURSES

Semester	Course Code	Name of the course	Credit(s)				
I	23VAC101	Environmental Studies	2				
II	23VAC201	Indian Knowledge System	2				
III	23VAC202	Yoga for Youth Empowerment	2				
IV	23VAC301	Cyber Security	2				
	Total						

INTERNSHIP

Semester	Course Code	Name of the course	Credit(s)		
III	23BPU391	Internship I	2		
V	23BPU591	Internship II	2		
Total					

S. No.	Categories	Number
1	AEC	4
2	MDU	3
3	MAJOR	25
4	MINOR	12
5	SEC	3
6	VAC	4
7	Internship	2



PROGRAMME OUTCOMES (PO)

- a) Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- b) Develop the accounting, finance, banking, Insurance, marketing as well as the computer application knowledge to the students.
- c) Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- d) Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.
- e) Get the training to learn how to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
- f) Apply object oriented or non-object oriented techniques to solve business computing problems which make students a good programmer.
- g) Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- h) Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- i) Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- j) Graduates will demonstrate the leadership skills to initiate lead and deliver the best performance together with the team members.

PROGRAMME SPECIFIC OUTCOMES (PSO)

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

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

IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Programme Educational Objectives	Programme Outcomes									
	a	b	С	d	e	f	g	h	i	j
Graduates will acquire knowledge in accounting, taxation, finance, business process services and management concepts and apply it in business to become qualified professionals.	V		V	V				V		
Graduates will possess the obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITes sector, entrepreneurial ventures.	V	√	√	√	V	V	V		√	√
Graduates will continuously develop a lifelong learning to excel in career obtained through domain specific research and practice.	V	V	V	V	V	V	V	V	V	√
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.		V	٧	٧	1	1	1	٨	٧	V

B. Com. (BPS) 2023-2024

23LAU101		Semester – I			
				4H	- 4C
Instruction Hours / w	veek: L:4 T:0 P:0	Marks: Internal: 40	External:	60	Total: 100
End Semester Exam					am: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

- 1. கற்றல்வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- 2. ஆய்வு நோக்கை மேம்படுத்துதல்.
- 3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- 4. மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- 5. வளர்ந்து வரும் சமூகத்தில் அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

COs	COURSE OUTCOMES	BT LEVEL	
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்	
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	பகுப்பாய்வு	
CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; ' இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	பகுப்பாய்வு	
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	உருவாக்குதல்	
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	பயன்படுத்துதல்	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	ฌ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	อ	<u> </u>	கு	மி	கு	மி	อ	อ	வ
CO3	ഖ	கு	<u> </u>	கு	மி	கு	மி	อ	மி	வ
CO4	மி	மி	கு	<u> </u>	கு	மி	மி	อ	อ	வ
CO5	ഖ	อ	<u> </u>	கு	மி	மி	อ	மி	อ	வ

வ- வலுவாக, மி- மிதமான, கு- குறைந்த

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2023-2024) பகுதி – I, தமிழ், தாள் I முதல் பருவம் 23LAU101 4 - H, C - 4 (இளநிலை கலைத்துறை பட்ட வகுப்புகளுக்குரியது) (For I-UG Arts Degree Classes)

இலக்கிய நெறிகள்

முச்சங்க வரலாறு – சங்க இலக்கியத் தொகுப்பு – பாட்டும் தொகையும் – சங்க இலக்கியச் சிறப்பியல்புகள்

சங்க இலக்கியம் - நற்றிணை - கொண்டல் மாமழை – குறிஞ்சி -140

சங்க இலக்கியம் - குறுந்தொகை - அணிற்பல் லன்ன – நெய்தல் - 49

அற இலக்கியம் - திருக்குறள் - வினைத்திட்பம் (பொருட்பால் 661-670), பண்புடைமை (பொருட்பால் 991-1000)

சிற்றிலக்கியம் – **முக்கூடற்பள்ளு** - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள்

காப்பியம் – சிலப்பதிகாரம் - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்:

பொதியில்ஆயினும் – 'கோவலன்

என்பான்மன்னோ'(1438),

'நீலவிதானத்து' – 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்த காதை -'வார்ஒலிகூந்தலை' 'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90)

அரங்கேற்று காதை - 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

மதுரைக் காண்டம்: கொலைக்களக்காதை: 'இருமுதுகுரவர்''எழுந்தனன்யான்' (67-

83), 'வினைவிளை காலம்' - ' கொணர்க ஈங்குஎன' (148-153)

கட்டுரைகாதை - 'கடிபொழில்' - 'இல் சாபம்பட்டனிர்' (138-170)

வழக்குரைக்காதை -'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93) **வஞ்சிக்காண்டம்** - நடுகல்காதை - 'மதுரை மூதூர்' - 'மன்னவர்ஏறு' (218-234) **வாழ்த்துக்காதை** - 'என்னே இஃது' - 'தோன்றுமால்' (9) **இலக்கணம்-** எழுத்து – முதல் மற்றும் சார்பெழுத்துகள்

பத்துப்பாட்டு அறிமுகம்

சங்க இலக்கியம் - பதிற்றுப்பத்து : சிதைந்தது மன்ற நீசிவந்தனை நோக்கலின் (மூன்றாம்பத்து -

சங்க இலக்கியம் - கலித்தொகை : சுடர்தொடீஇ கேளாய் (கபிலர் – 51)

அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன, ஐம்பெரும்குறவர் வழிபாடு

சிற்றிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்

1. கடல்நீரில் கல்மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி 4. எக்காலம் என்று,

- 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர்,
- 9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

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

ஊரலர் உரைத்த காதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17), 'கற்றுத்துறை போகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம் பெற்ற காதை -'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98)

சி**றைக்கோட்டம் அறக்கோட்டம் ஆக்கியகாதை** - 'வாழிஎம்கோ' - 'அரசுஆள் வேந்துஎன்' (129-163)

சொல் இலக்கணம் - பெயர், வினை, இடை, உரிச்சொல் - விளக்கமும் பயிற்சியும்

சங்க இலக்கியம் - பரிபாடல் : புறத்திரட்டு - மதுரை நகர்ச்சிறப்பு – உலகம் ஒரு நிறையாத்தான்-7, மாயோன் கொப்பூழ்-8, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11

சங்க இலக்கியம் - அகநானூறு : அன்னை அறியினும் அறிக – தோழி - நெய்தல் - 110 அற இலக்கியங்கள் அறிமுகம்

அற இலக்கியம் - பழமொழி நானூறு : தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும் 153, உரைசான்ற 195.

சிற்றிலக்கியம் - நந்திக்கலம்பகம் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப் புவியில், அடிவிளக்கும்துகில், வானுறுமதியை

சிறு காப்பியம் - சூளாமணி - அரசியல் சருக்கம்- 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 – பயாபதி மன்னனின் துறவுநெறி -1.மன்னிய புகழி (1840), 2. திருமகிழலங்கன் (1841), 3. ஆங்கவ ரணைந்த (1842), 4. அலகுடன் விளங்கு(1843),5. தன்னையோர் அரசனாக்கி (1844), 6.சென்றநாள்(1845), 7.

தன்னையோர் அரசனாக்கி (1844), 6.சென்றநாள்(1845), 7. எரிபுரை(1846.),8.பிறந்தனர்(1847), 9. பிறந்தநாம் (1848), 10. தொகைமலர் (1849) 11. ஒழுகிய(1850).

பொருள் இலக்கணம் : அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

சங்க இலக்கியம் - ஐங்குறுநூறு : மருதம் - தோழிகூற்று - வேட்கைப்பத்து: வாழிஆதன் வாழிஅவினி - 6

சங்க இலக்கியம் - புறநானூறு : திணை பொதுவியல்- ஞாயிற்று அன்ன 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 - மெய்வருத்தம் பாரார் (258)

சிற்றிலக்கியம் - கலிங்கத்துப்பரணி: தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும் வறியவரும், தரைமகள்தன் கொழுநன்றன்,

பொருதடக்கை வாளெங்கே, வெயில்தாரை.

காப்பியங்கள் - கம்பராமாயணம் : சுந்தரகாண்டம் – திருவடி தொழுத படலம்(தேர்ந்தெடுத்த பாடல்கள் மட்டும்) நீங்குவென் (6007) – மைந்நாகம் (6008) -போய்வரும்(6009) -- அழுதனர்(6010) — தேனொடு (6011) − தாள்களில் (6012) -- வாலி(6013)--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) - உன்குலம்(6034)-- விற்பெருந்(6035) -- கண்ணினும்(6036) -- 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. வேலைவேண்டி விண்ணப்பம் எழுதுதல்
- 2. பல்கலைக்கழகப் பன்னாட்டுக் கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிடவேண்டி நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்
- 3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்
- 4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்

காப்பியங்கள் : தோற்றமும் வளர்ச்சியும்

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

சிற்றிலக்கியம் - வேதநாயகம்பிள்ளை நீதிநூல் - (அதிகாரம் - 7 தாய்தந்தையரைப் போற்றுதல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிகளும், வைத்தவர், ஈன்றவர்

சிற்றிலக்கியம் - அருள்தரும் பூங்கோதையன்னை பிள்ளைத் தமிழ்:

 காப்புப்பருவம் – கோத்தமிழ் குமரகுரு, 2. சப்பாணிப்பருவம் – பட்டிமுனிகோமுனி, 3. ஊசல்பருவம் – நாவரசர் நற்றமிழால் (முதுமுனைவர் ந.இரா.சென்னியப்பனார்)

கடிதப்பயிற்சி

- 5. கல்விக் கடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்
- 6. வசிப்பிடத்திற்கு அடிப்படை வசதிவேண்டி வட்டாட்சியருக்கு விண்ணப்பம்
- 7. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்
- 8. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்

பார்வை நூல்கள்

- 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

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23ENU101 ENGLISH- I Semester - 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

- 1. To enable the learner to communicate effectively and appropriately in real life situation
- 2. To develop and integrate the use of the four language skills.
- 3. To give basic knowledge on grammar.
- 4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- 5. 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	Apply
	error 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	PO10
CO1	S	M	L	M	M	L	M	L	S	M
CO2	M	S	S	L	L	L	M	S	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT I (7)

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)

LISTENING: Principles of Listening Skills

SPEAKING: Descriptions

PEADING: Peading Technic

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

LITERATURE: Of Friendship by Francis Bacon

GRAMMAR: Articles

UNIT III (7)

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 (8)

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)

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

SUGGESTED READINGS

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.

23BPU101 FINANCIAL ACCOUNTING Semester – I

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

End Semester Exam: 3 Hours

8H

- 6C

COURSE OBJECTIVES:

To make the students

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire conceptual knowledge in different accounting standards.

- 2. To classify the different depreciation accounting process and preparation of final accounts
- 3. To describe the concepts of hire purchase and instalment purchase system
- 4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture
- 5. To identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Make the students learn the basic concepts, conventions,	Apply
	nature of accounting and also to acquire conceptual	
	knowledge in different accounting standards	
CO2	Classify the different depreciation accounting process and	Analyze
	preparation of final accounts	
CO3	Describe the concepts of hire purchase and instalment	Apply
	purchase system	
CO4	Understand and apply the techniques for preparing	Understand
	accounts in different business organizations like	
	consignment and joint venture	
CO5	Identify the accounting procedure for branches and also to	Understand
	ascertain the financial position of each branch separately.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (19)

Fundamentals of Accounting : Accounting — Need — Objectives — Advantages — Limitations - Users of Accounting — Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Branches of Accounting - Basis of Accounting - Cash basis and Accrual basis - Financial Accounting Standards - Concept, Benefits, Procedure for issuing Accounting Standards in India - International Financial Reporting Standards (IFRS) — Concepts — Accounting Process — Journal - Ledger - Subsidiary Books — Trial Balance.

Final Accounts and Depreciation:Final Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** – Meaning – Need - Causes of Depreciation -Accounting concept of Depreciation -Factors affecting the Amount of Depreciation - Methods of computing depreciation -Straight line method and Diminishing balance method - Disposal of Depreciable Assets - Change of method.

UNIT-III (19)

Accounting for HirePurchase and Installment Systems:Introduction -Features of Hire Purchase –Concepts in Hire Purchase and Instalment System-Accounting Procedure for Hire Purchase and Instalment System –Transactions -Journal Entries and Ledger Accounts including Default and Repossession.

Accounting for Consignment and Joint Venture: Consignment – Meaning - Features—Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting Treatment in the books of the Consignor and Consignee. Joint Venture: - Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

$$UNIT-V (19)$$

Accounting for Branches: Meaning - Types of Branches - Accounting of various types of dependent branches - Accounting aspects - Debtors' system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

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

SUGGESTED READINGS:

- 1. <u>S. N. Maheshwari</u>, <u>Suneel K Maheshwari</u> (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
- 2. <u>Dr. S N Maheshwari</u> & <u>Dr. Suneel K Maheshwari</u> (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
- 3. S.P. Jain and K.L.Narang (2016) Advanced Accountancy Principles of Accounting, Kalyani Publishers, Ludhiana
- 4. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016), Advanced Accounts. Vol.-I., 19thEdition, S. Chand & Co., New Delhi.

- 5. Deepak Sehgal. (2016), *Financial Accounting*. 1st edition, Vikas Publishing House, New Delhi,
- 6. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Sultan Chand Publishing, New Delhi
- 7. https://swayam.gov.in/nd1_noc20_mg71/preview

23BPU102 BUSINESS ORGANIZATION AND MANAGEMENT Semester-

Semester – I 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

- 1. To learn foundation of Indian business and technological innovation
- 2. To understand various forms of business organization
- 3. To describe about planning and decision making concepts
- 4. To impart the concepts of motivation, leadership and control.
- 5. To identify various functional areas of management and to impart significance of business organization and management aspects.

COURSE OUTCOMES:

Learners should be able to

Course Outcomes	Blooms Level
Learn foundation of Indian business and technological	Apply
innovation	
Understand various forms of business organization	Analyze
Describe about planning and decision making concepts	Apply
Impart the concepts of motivation, leadership and control	Understand
Identify various functional areas of management and to impart significance of business organization and	Understand
	Learn foundation of Indian business and technological innovation Understand various forms of business organization Describe about planning and decision making concepts Impart the concepts of motivation, leadership and control Identify various functional areas of management and to

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	M	S	S	L	M	L	S
CO2	S	L	L	M	L	M	L	M	S	L
CO3	M	S	L	S	S	M	M	S	M	M
CO4	M	M	S	L	M	S	L	M	L	M
CO5	L	M	S	L	M	M	S	S	L	M

S-Strong; M-Medium; L-Low

UNIT I (17)

Business -Meaning and Definition of Business - Essentials - Scope of Business - Classification of Business Activities -Business Organization - Meaning - Definition - Characteristics - Objectives of Business Organization - Evolution of Business Organization - Modern Business - Business & Profession.

UNIT II (17)

Business Organisation - Forms of Business Organization - Sole Proprietorship - Joint

Hindu Family – Partnership - Joint Stock Companies - Co-operatives -Limited Liability Partnership- Choice of Form of Organization- Government - - Forms of Public Enterprises - International Business - Multinational Corporations.

UNIT III (17)

Management -Introduction Concepts — Objectives - Nature Scope and significance of management - Evolution of Management Thought-Contribution Taylor -Weber and Fayol Management Planning: Concept — Objectives — Nature — Limitation - Process of Planning- Importance — Forms -Techniques and Process of Decision Making.

UNIT IV (17)

Organizing - Concept — Objectives - Nature of Organizing - Types of Organization—Organisation Process — Departmentation - Delegation of Authority - Authority and Responsibilities- Centralization and Decentralization - Span of Control.

UNIT V (16)

Directing and Controlling - Concept, Principles and Techniques of Directing - Coordination Concept of leadership - Meaning - Importance - Styles - Supervision - Motivation Communication - **Controlling:** Concept - Principles - Process and Techniques of Controlling - Relationship between Planning and Controlling.

SUGGESTED READINGS

- 1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
- 2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru
- 3. Bhushan, Y.K. (2014), Business Organization and Management, 18th Edition, Sultan Chand and Sons., New Delhi.
- 4. Kaul, V.K., (2013), Business Organization and Management, Pearson Education, New Delhi.
- 5. Chhabra, T.N., (2017), Business Organization and Management, Sun India Publications, New Delhi.
- 6. Gupta CB, (2014), Modern Business Organization, Mayur Paperbacks, New Delhi.
- 7. Koontz & Weihrich, (2010), Essentials of Management, Mc Graw Hill Education, Bengaluru.

23BPU111 COMPUTER APPLICATION IN BUSINESS Semester – I

(PRACTICAL)

Semester – 1 6H – 3C

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

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- 1. To understand the Concept of the computer system and Operating Systems.
- 2. To know the MS-word features and its application
- 3. To be familiar with MS-Excel function and its application
- 4. To be aware of the MS-Power point and its usage.
- 5. To understand the usage of MS-Access and its applications and to make the students employ on real life business situations

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Prepare documents and reports for the organization.	Apply
CO2	Prepare datasheet and apply the built-in functions for	Analyze
	analyzing the data to support decision making	
CO3	Utilize visual aids and tools to present the data	Apply
CO4	Design the presentations for the business meetings	Understand
CO5	Store, retrieve data and make decisions based on the	Understand
	information and employ Computer on real life business	
	situations	

Mapping with Programme Outcomes

COs		PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	M	S	S	L	M	L	S
CO2	S	L	L	M	L	M	L	M	S	L
CO3	M	S	L	S	S	M	M	S	M	M
CO4	M	M	S	L	M	S	L	M	L	M
CO5	L	M	S	L	M	M	S	S	L	M

S-Strong; M-Medium; L-Low

MS WORD

- 1. Type Chairman's Speech / Auditors report/ Minutes/ agenda and perform the following operations Bold, Underline, Font Size, Font Style, Background Color, text Color, Line Spacing, Spell Check, Alignment, Header and Footer, inserting page numbers, Find and replace.
- 2. Prepare an invitation for the College Function using Text boxes and Clip Arts
- **3.** Prepare a class time table and perform the following operations Insert table, data entry, alignment of rows and columns, inserting and deleting and change of table format.
- **4.** Prepare a shareholders' meeting letter (notice) for 10 members using mail merge operation.

MS EXCEL

- 5. Prepare a mark list of your class (minimum 5 subjects) and perform the following operations Data entry, total, average, result and ranking by using arithmetical, logical functions and sorting
- 6. Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using Mathematical formula
- 7. Draw different types of charts (Line, Pie, Bar) to illustrate year wise performance of sales, purchase, profit of a company by using chart wizard.

MS POWERPOINT

- 8. Design Presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, price, special offer etc, and Add voice if, possible to explain the features of the product. The presentation should work in manual mode
- 9. Design presentation slides for organisation details for five levels of hierarchy of a company using organisation chart
- 10. Design slides for the headline news of a popular TV channel. The presentation should contain the following transactions Top down, bottom up, Zoom in and Zoom out The presentation should work in custom mode.
- 11. Design presentation slides about an organisation and perform frame movement by inserting clip arts to illustrate running of an image automatically
- 12. Design presentation slides for the seminar, lecture presentation using animation effect and perform the following operations: Creations of different slides, changing background color, font color, using word art.

MS ACCESS

- 13. Prepare a payroll for employee database of an organisation with the following details
- 14. Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, , House Rent allowance and other deductions if any. Perform quires for different categories
- 15. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details: Roll no, name, course, year, college name, university, address, phone number

SUGGESTED READINGS:

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

23VAC101 VALUE ADDED COURSE – Semester – I ENVIRONMENTAL STUDIES 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

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	Understand
	physical sciences and their application in environmental	
	problem solving	
CO2	Study the concepts and methods from economic, political,	Understand
	and social 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	Apply
	problems 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	Create
	among people	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	L	M	S	M	M	S	L
CO2	M	L	L	M	M	M	M	S	M	L
CO3	M	M	M	L	S	L	M	S	M	M
CO4	M	M	L	S	M	L	L	M	L	M
CO5	L	S	S	S	M	M	L	L	M	L

S-Strong; M-Medium; L-Low

Unit I (5)

INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS:

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 (5)

NATURAL RESOURCES RENEWABLE **AND NON-RENEWABLE RESOURCES:**

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 (5)

BIODIVERSITY AND ITS CONSERVATION:

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 (5)

ENVIRONMENTAL POLLUTION:

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

Unit V **(4)**

SOCIAL ISSUES AND THE ENVIRONMENT:

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:

- 1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
- 2. Anubha Kaushik., and Kaushik, C.P. 2008. Perspectives in Environmental Studies. (3rd ed.). New Age International Pvt. Ltd. Publications, New Delhi.
- 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. (9th ed.) Wiley
- 5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
- 6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 7. Rajagopalan, R. 2016.Environmental Studies: From Crisis to Cure, Oxford University Press.
- 8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
- 9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
- 10. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies (3rd ed.). Vrianda Publications Private Ltd, New Delhi.
- 11. Uberoi, N.K. 2010. Environmental Studies. (2nd ed.). Excel Books Publications, New Delhi.
- 12. Verma, P.S., and Agarwal V.K. 2016. Environmental Biology (Principles of Ecology).S. Chand and Company Ltd, New Delhi.
- 13. Environmental Biotechnology: Principles and Applications, Second Edition 2nd Edition by Bruce Rittmann and Perry McCarty, 2020

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23LAU201			Ī	Se	mest	er – II		
4H -								4C
Instruction Hours / week:	L: 4	L: 4 T: 0 P: 0 Marks: Internal: 40 External: 60						
					End Semester	Exam	:	
					3 Hours			

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

COs	Course Outcomes	BT Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	பகுப்பாய்வு
CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; ' இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	பகுப்பாய்வு
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	உருவாக்குதல்
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	பயன்படுத்துதல்

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	வ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	மி	ഖ	மி	கு	மி	கு	மி	ഖ	ഖ	ഖ
CO3	อ	கு	டு	கு	மி	கு	மி	อ	மி	ഖ
CO4	மி	ලි	கு	மி	கு	மி	மி	ฌ	ฌ	ഖ
CO5	ഖ	ഖ	ලි	கு	மி	மி	ഖ	மி	ഖ	ഖ

வ- வலுவாக, மி- மிதமான, கு- குறைந்த

பகுதி – I, தமிழ், தாள்-2 இரண்டாம் பருவம் 23LAU201 (இளநிலை கலைத்துறை பட்ட வகுப்புகளுக்குரியது) (For I-UG Arts Degree Classes)

இலக்கிய இன்பம்

இலக்கிய வரலாறு: நாயன்மார்கள் அறிமுகம் - தமிழ் இலக்கிய வரிசையில் பன்னிரு திருமுறைகள் - பன்னிரு திருமுறைகள் அறிமுகம் - திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும்

பக்தி இலக்கியம் : சைவம் : பெரியபுராணம் - திருமூலநாயனார் புராணம்

கவிதை : மகாகவி பாரதியார் - பகைவனுக்கு அருள்வாய்

கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை - கோயில் வழிபாடு

கவிதை : கரிகாலன் - விடுதலை

சிறுகதை : அறிஞர் அண்ணா – செவ்வாழை

கட்டுரை : ஆளுமைத்திறன் அறிவோம் – தன்னம்பிக்கை மாத இதழ்

இலக்கணம் - வாக்கிய அமைப்பு : தனி வாக்கியம்-தொடர் வாக்கியம்-கலவை வாக்கியம்-தன்வினை வாக்கியம்-பிறவினை வாக்கியம்- செய்வினை, செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம்-வினா வாக்கியம்-உணர்ச்சி

வாக்கியம். நன்னூல் – பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

இலக்கிய வரலாறு : ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்

பக்தி இலக்கியம் : வைணவம் குலசேகர ஆழ்வார் – பெருமாள்திருமொழி -தேவகி புலம்பல்

கவிதை : வைரமுத்து - எறும்புகளோடு ஒருவார்த்தை

கவிதை : சிற்பி பாலசுப்பிரமணியன் - மலையாளக்காற்று

கவிதை : தாமரை - தொலைந்து போனேன்

சிறுகதை : **சுஜாதா -** நகரம்

கட்டுரை : **முனைவர் புரிசை நடராசன்** - திருக்குறளும் சமுதாயவியலும்

அணி இலக்கணம் : உவமையணி - பிறிது மொழிதல் அணி -

சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி – வேற்றுமையணி – பின்வருநிலையணி விளக்கங்கள்.

இலக்கிய வரலாறு : புதுக்கவிதை : தோற்றமும் வளர்ச்சியும்

இலக்கிய வரலாறு : உரைநடை : தோற்றமும் வளர்ச்சியும்

கவிதை : அப்துல்ரகுமான் - பாருக்குள்ளே நல்ல நாடு

சிறுகதை : **கு. அழகிரிசாமி** – ராஜா வந்திருக்கிறார்

சிறுகதை : **நாஞ்சில்நாடன்** - இந்நாட்டு மன்னர்

கட்டுரை : **முனைவர் இரா. குணசீலன்** - உயர்தனிச் செம்மொழி

படைப்பிலக்கியப் பயிற்சிகள் -- மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை,

கட்டுரை படைப்பாக்க உத்திகள் -

பயிற்சிகள்

அலகு – IV (10)

இலக்கிய வரலாறு - சிறுகதை தோற்றமும் வளர்ச்சியும்

கவிதை : பாரதிதாசன் - இளையார் ஆச்திச்சூடி

கவிதை : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை

சிறுகதை : ஆர். சூடாமணி - அந்நியர்கள் கட்டுரை : முனைவர் ப.தமிழரசி - நொய்யல்

மொழிபெயர்ப்புப் பயிற்சிகள் - தமிழ் - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள் -

2.

இலக்கிய வரலாறு : நாட்டுப்புறவியல் : ஓர் அறிமுகம்

கவிதை : கவிஞர் அறிவுமதி - நட்புக்காலம்

கவிதை : க. அம்சப்ரியா - நம்பிக்கை வை

சி**றுகதை** : அம்பை - வல்லூறுகள்

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப்

பயிற்சிகள் - 2.

பார்வை <u>ந</u>ூல்கள்

- 3. **கற்பகச் சோலை தமிழ்ப்பாட நூல், இலக்கிய நெறிகள்,** தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் 21.
- **4. 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

23ENU201 ENGLISH-II Semester - 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

- 1. To refresh the grammar knowledge of the students to improvise their language.
- 2. To make the students to speak and write errors free English.
- 3. To make the students understand different kinds of communication.
- 4. To help the students develop their listening, speaking, reading and writing skills.
- 5. 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	Understand
	skills.	
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	PO10
CO1	S	M	L	M	M	L	M	L	S	M
CO2	M	S	S	L	L	L	M	S	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT-I (7)

Listening : Listening for Pleasure (Poetry)Speaking : Developing speaking skills

Reading: Reading strategies

Writing: Developing a story with pictures

Literature : Refuge Mother and Child by Chinua Achebe

Grammar: Voice

UNIT- II (7)

Listening : Listening for Pleasure (Story)

Speaking: Oral presentationReading: Reading PassagesWriting: Essay writing

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

Grammar: Subject, verb, agreement

UNIT-III (7)

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 (7)

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 (8)

Listening: Testing listening

SpeakingReadingSituational ConversationDeveloping reading activities

Writing : E - Mail Writing

Literature: The Postmaster by Rabindranath Tagore

Grammar: Direct and indirect speech

SUGGESTED READINGS

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

- 2. Sound Business, Julian Treasure 2012Oxford University Press
- 3. Hornby, A,S.(1975) The Guide to patterns and usage in English: oxford university Press.
- 4. Ellis, R.(1990) Instructed second language acquisition. Oxford: oxford university Press.

FINANCE AND ACCOUNTING

23BPU201 BUSINESS PROCESS SERVICES IN Semester – II

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

8H

- 6C

COURSE OBJECTIVES

L: 6

T:2 P:0

To make the students

Instruction Hours / week:

1. To Understand the finance and accounting concept and the need to outsource finance and accounting activities

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the finance and accounting concept and the	Apply
	need to outsource finance and accounting activities	
CO2	Acquire knowledge on accounting, compliances like SOX and internal audit framework like COSO.	Analyze
CO3	Gain knowledge on mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.	Apply
CO4	Acquire knowledge to communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.	Understand
CO5	Gain knowledge for applying the F&A Technology in BPS business and To learn the different types of BPO'S.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I Accounting Overview, Basics of Businesses Outsourcing Need and its current Trend (16)

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping Recording, Classifying and Summarizing of Transaction - Final Accounts Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and De-Merits on various BPO options - Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

UNIT II Purchase Management:

(16)

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

UNIT III Accounts Payables and Accounts Receivable:

(16)

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

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

UNIT IV General Ledger & Emerging trend in F&A Technology (16)

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

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

UNIT V Accounting Standard, Controls and Compliance Operating model of Business Process services (16)

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

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

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

Note: Distribution of marks –100 Percent Theory

SUGGESTED READINGS:

TCS BPS study material

23BPU202 BUSINESS ANALYTICS Semester – II 7H – 5C

Instruction Hours / week; L: 5 T: 2 P: 0 Marks; Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of matrices	Understand
CO2	Calculate and apply the differential calculus	Analyze
CO3	Evaluate the central tendency and dispersion	Apply
CO4	Apply the concept of correlation and regression	Understand
CO5	Demonstrate the index numbers, trend analysis,	Analyze
	summation and visualization methods	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	L	L	S	M	L	L	M
CO2	S	S	M	${f L}$	S	S	M	S	L	L
CO3	M	M	S	S	M	L	S	L	M	S
CO4	S	L	M	${f L}$	M	S	M	L	M	S
CO5	S	M	S	L	M	S	L	M	L	S

S-Strong; M-Medium; L-Low

UNIT I Introduction to data science:

(14)

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

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

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

UNIT II Probability and Sampling Estimation:

(14)

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

UNIT III Linear Algebra

(14)

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

UNIT IV Hypothesis testing:

(14)

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

UNIT V Regression

(14)

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

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

SUGGESTED READINGS:

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

23BPU211 EXCEL FOR BUSINESS (PRACTICAL) Semester – II

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

End Semester Exam: 3 Hours

6H

- 3C

COURSE OBJECTIVES:

To make the students

- 1. To Create and format the data in excel sheet
- 2. To utilize all the inbuilt, functions and formulas and analyze the data.
- 3. To critically analyze the data using the what-if, solver and pivot functions.
- 4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
- 5. To learn about the PIVOT Table.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Familiarize to Create and format the data in excel sheet	Apply
CO2	Understand all the inbuilt, functions and formulas and analyze the data.	Understand
CO3	Critically analyze the data using the what-if, solver and pivot functions	Apply
CO4	Familiarize to communicate the outputs in written form identifying the objective and outcome of each exercise.	Apply
CO5	Understand about the PIVOT Table.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	M	M
CO2	S	S	S	M	S	M	M	S	M	M
CO3	M	S	S	M	S	M	M	S	S	M
CO4	S	S	S	M	S	M	M	S	M	M
CO5	M	S	S	M	S	M	M	S	S	L

S-Strong; M-Medium; L-Low

LIST OF EXERCISES

- 1. Creating an excel sheet and performing all formatting tools and protecting andprinting the file.
- 2. Performing statistical functions, Performing financial functions, Performing date and text function
- 3. Filtering the data, Conditional formatting
- 4. Collating data from several worksheets
- 5. Charts, Chart Layout and style, Other chart options

- 6. IF Function,
- 7. VLookup Function and Hlook up,
- 8. What if Analysis solver,
- 9. Name Ranges,
- 10. Charts and filter data using Slicers,
- 11. Excel dashboards planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
- 12. Pivot Table Advance value field setting, Array functions and formulas, Array withlookup function

SUGGESTED READINGS:

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

INDIAN KNOWLEDGE SYSTEM

23VAC201 VALUE ADDED COURSE – Semester – II

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

End Semester Exam: 3 Hours

2H

- 2C

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	PO10
CO1	S	S	M	M	L	L	M	S	M	S
CO2	M	S	M	L	M	L	M	M	S	M
CO3	M	S	L	M	L	M	M	S	M	M
CO4	S	M	S	M	L	L	M	S	M	S
CO5	S	M	L	M	S	L	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (4)

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)

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.

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.

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
$$(4)$$

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

SUGGESTED READINGS:

1. B. Mahadevan, Vinayak Rajat Bhat, and Nagendra Pavana R.N. (2022). *Introduction to Indian Knowledge System: Concepts and Applications* (1st ed.). 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/

23VAC202 YOGA FOR YOUTH EMPOWERMENT

Semester – II

2C

Instruction Hours / week: L: 2 T: 0 P: 0 Marks: Internal: 100 External: 00 Total: 100

End Semester Exam: 3 Hours

2H

COURSE OBJECTIVES:

To make the students

- 1. To create awareness about Yoga and Physical Health
- 2. To providing Value Education to improve the students character understanding Greatness of Life force and Mind
- 3. To know about five aspects of life and to develop good Qualities and eliminating bad ones
- 4. Learning introspection practices like Analysis of Thoughts, Moralization of Desires, Neutralization of Anger and Eradication of Worries Diversity in Men (Why Men Differ).
- 5. To understand about the yoga, life and practice Yogasanas

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts of about Yoga and Physical Health	Understand
CO2	Study the concepts a Greatness of Life force and Mind	Understand
CO3	Learn the aspects of Personality Development - Sublimation	Understand
CO4	Practices Human Resource Development	Apply
CO5	Understand about the yoga, life and Law of Nature	Apply

UNIT: 1 (5)

Yoga and Physical Health

Manavalakalai (SKY) Yoga: Introduction Education as a means for youth empowerment-Greatress of Education Yoga for youth Empowerment. Simplified Physical Exercises Hand, Leg, Breathing, Eye exercises Kapalabathi, Makarasana Part I, Makarasana Part II, Body Massage, Acupressure, Relaxation exercises Benefits Yogasanas 1: Pranamasana Hastha Uttanasana Pada Hasthasana - Aswa Sanjalana Asana Thuvipatha asva Sarjalana asana Astanga Namaskara - Bhujangasana Atha Muktha Savasana Aswa Sanjalana Asara Pada Hasthasana-Hastha Uttanasana Pranamasana - Pranayama: Naddi sudei-Clearance Practice-Benefits - Simplified Physical Exercise-Kayakalpa Practices - Meditation Practices.

Philosophy of life: Purpose of life Philosophy of life (Needs Protections Virtues Development of knowledge) Five Types of duties-Protection of the natural resources

UNIT:2 (5)

Greatness of Life force and Mind

Reasons for Diseases Natural reasons (Genetic/imprints, Planetary Position, Natural calamities and climatic changes) Unnatural reasons (Food habits, Thoughts, Deeds) Philosophy of Kaya Kalpa: Physical body-Sexual vital fluid-Life force- Bio-Magnetism-Mind Maintaining youthfulness: Postponing old age seven components - Importance of sexual vital fluid Transformation of food into Measure and method in five aspects of life-Controlling undue Passion.

Kayakalpa practice: Aswini Mucra-Ojas breath-Benefits of Kaya Kapa.

Personality Development - Sublimation

Mental Frequencies: Beta, Alpha, Theta and Delta wave Agna Meditation explanation benefits. Shanti meditation: Shanthi Meditation explanation-benefits - Thuriya Meditation: Thuriya Meditation explanation-benefits - Benefits of Blessing Self blessing (Auto suggestion) Family blessing Blessing the others World blessing- Divine protection

Human Values: Set-cortio- Sell-confidence Honesty Contentment Humility Modesty To erance Adjustment- Sacrifice-Forgiveness Punty (Bocy, Dress, Enviorment) Physica purity-Mental purity-Spiritualpurity. Social Values: Nonviolence-Service Patriotism-Equality Respect for parents and elders care and protection Respect for teacher Punctuality-Time Management

Human Resource Development

Morality (virtues): Importance of Introspection: 1 Mine (Ego, Possessiveness) Six Evi Temperaments-Greed-Anger-Miserliness Immoral sexual passion - Inferionty and superiority Complex - Vengeance Maneuvering of Six Temperaments: Contentment-Tolerance-Charity-Chastity -Equality-Pardon (Forgiveness) - Five essential Qualities acquired through Meditation: Perspicacity Magnanimity Receptivity Adaptability-Creativity (Improved Memory Power)

Law of Nature

Ten stages of the Mind - Five kosas of the mind Maintaining good Relationships Thought-Importance of thoughts - Reasons for Thoughts Practice of Analysis of Thoughts Definition of Desire-Root causes for desires Types of desires Desires Essential for success Practice for Moralization of Desires Thought-Reformation-Frugality. Anger- Reasons for Anger-Anger and Peace III effects of anger Tolerance and Forgiveness - Neutralization of Anger- practice. Diversity in Men (Why Men Differ) Love and compassion, Eradication of Worries: Reasons for Worries-Fout types of worries II effects-results-Practice for Eradication of Worries

Yoga Practices: Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

Text Book

Yoga for Youth Empowerment, 2023

Reference Books:

- 1. Kayakapam Thathuvagnani Vethathiri Maharishi
- 2. Light on yoga BKS. lyenger
- 3. Manavalakala Part-1-Thathuvagnani Vethathiri Maharishi.
- 4. Manavalakala part-2-Thathuvagnani Vethathiri Maharishi
- 5. Mind Thathuvagnari Vethathir Maharishi
- 6. Simplified Physical Exercises- Thathuvagnani Vethathiri Maharishi
- 7. Sound Health through yoga Dr.Chandrasekaran
- 8. The world orcer of Holistic unity- Thathuvagnani Vethathiri Mahanshi
- 9. Thirukkural-Rev. Dr.G.U.pope
- 10. Yoga for modern age Thathuvagnani Vethathin Maharishi

B. Com. (BPS) 2023-2024

	பகுதி – III, தமிழ்							Semester – III		
23LAU301							4H	_	4C	
Instruction Hours / week		L: 4	T: 0	P:0	Marks: Internal: 40	External:	60	To	tal: 100	
End Se					End Sem	ester I	Exam: 3	Hours		

பாடத்திட்ட பயன் விளைவு

- 1. வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துதல்
- 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 செய்தல்.
- 5. இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில் விருப்பப் பாடமாக இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்

பாடத்திட்டப் பொது நோக்கம்

COs	Course Outcomes	BT Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	பகுப்பாய்வு
CO3	தமிழின் வளர்ச்சித் துறையாகிய, ' அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	பகுப்பாய்வு
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன்	உருவாக்குதல்

	மேம்பாடும் பெற்றிருத்தல்.			
CO5	சமுதாய மற்றும் வாழ்வியல் பேணுவதற்குக் இலக்கியங்களை மனப்பான்மை	ப மதிப்புகளைப் கருவியாக நாடுகின்ற வளர்ச்சி.	பயன்படுத்துதல்	
	மொழிபெயப்புத்துறை வேலைவாய்ப்புத்திறன் பெற	<i>,</i> சார்ந்த		

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	ഖ	மி	கு	கு	கு	கு	மி	டி	கு	மி
CO2	மி	வ	மி	கு	மி	கு	மி	வ	வ	வ
CO3	வ	கு	மி	கு	மி	கு	மி	வ	மி	வ
CO4	மி	மி	கு	மி	கு	மி	மி	வ	வ	வ
CO5	வ	வ	மி	கு	மி	மி	வ	மி	வ	வ

வ- வலுவாக, மி- மிதமான, கு- குறைந்த

அலகு – I வரலாற்றுக்கு முற்பட்ட தமிழகமும் சங்ககால வரலாறும் (8)

வரலாறும் நிலஅமைப்பும் – வரலாற்றின் செல்வாக்கு – பல்வேறு காலங்களில் வரலாறு உண்டாக்கிய நாட்டுப் பிரிவுகள் - பழைய கற்காலம் – புதிய கற்காலம் – இரும்புக் காலம்.

அலகு – 2 தமிழின் தொன்மை

(12)

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)

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

அலகு – 4 கட்டடக்கலையும் தமிழர் பண்பாடும்

(10)

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

அலகு – 5 ஆற்றங்கரை நாகரிகம்

(8)

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

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

B.Com. (BPS) 2023-2024

23ENU301 ENGLISH-III 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

- 1. To enable students learn correct pronunciation, spelling, meaning and usage of English Vocabularies.
- 2. To give English language skill practice to students to enhance their English proficiency.
- 3. To expose students to native speakers" spoken language to enable students to recognize native speakers" accent and language usage.
- 4. To help students to become autonomous and self-directed English language learners.
- 5. 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 the	Understand
	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	PO10
CO1	S	M	${f L}$	M	L	M	L	M	S	S
CO2	M	S	L	L	M	L	M	M	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT-I (7)

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

UNIT- II (8)

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

UNIT-III (7)

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

UNIT-IV (7)

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)

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

SUGGESTED READINGS

- 1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
- 2. Wren & Martin, 2008, High School English Grammar & Composition, S.Chand & Company Ltd, Board of Editors
- 3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

23BPU301 INCOME TAX LAW AND PRACTICE Semester – III

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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of assessment, assessee, Income	Understand
	heads and the Income Tax laws.	
CO2	Familiarize with the tools and techniques to compute the	Analyze
	tax for the various income heads.	
CO3	Understand income tax based on the income heads for	Apply
	various assessee and to gain a lifelong learning for	
	applying the IT calculation for various income heads based	
	on each case of assessee.	
CO4	Acquire the knowledge to communicate orally and in	Analyze
	written form the income tax concepts and computations.	
CO5	Understand the laws pertaining to the Income Tax, recent	Understand
	provision and computation procedure in total income and	
	tax liability and apply it lifelong.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	M	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I BASIC CONCEPTS

(14)

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

UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARYAND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY(14)

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

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION (14)

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

UNIT IV COMPUTATION OF INCOME FROM CAPITAL GAIN AND COMPUTATION OF INCOME FROM OTHER SOURCES: (15)

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY (14)

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

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

SUGGESTED READINGS:

- 1. Gaur., & Narang. (2019). Income Tax Law and Practice (latest ed.). Ludhiana: Kalyani Publishers.
- 2. Mehrothra. (2019). Income Tax Law and Practice. New Delhi: Snow White publications.
- 3. Dr. H.C Malhotra, Dr. S P Goyal(2019), Income Tax Law and Practice, 60th edition, SathyaBawan Publication, New Delhi.
- 4.Dr. Girish Ahuja, Dr. Ravi Gupta (2019), Direct Taxes Law and Practices,

- 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
- 5. CA AtinHarbhajanka (Agarwal) (2019), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
- 6. Dr. Vinod. K. Singhania, Dr Kapil Singhania (2019), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
- 7. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
- 8. Direct Tax Law and Practice (2019), The Institute of Company Secretaries of India, MP Printers.

23BPU302 SUPPLY CHAIN MANAGEMENT Semester

PPLY CHAIN MANAGEMENT

Semester – III

6H – 4C

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

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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Identify the types of BPSs and the need for outsourcing	Apply
	Horizontal Services.	
CO2	Understand the Supply Chain Phases and Technology	Analyze
	Intervention in Sourcing and Procurement.	
CO3	Acquire knowledge on Market Services Requirement and	Apply
	Sales Order Management.	
CO4	Understand the Requirement and Purpose of Master Data	Understand
	Management	
CO5	Familiarize with the Logistics Fleet, Warehouse, Inventory	Understand
	Management and the Master Data Management and its	
	purpose.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L	M	M	S	M	L	M	L
CO2	M	${f L}$	M	M	M	S	L	L	M	S
CO3	M	S	M	S	M	M	L	M	S	S
CO4	S	S	L	L	M	L	S	S	M	M
CO5	M	L	S	S	M	L	L	L	M	S

S-Strong; M-Medium; L-Low

UNIT I BASIC CONCEPTS

(14)

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

and Meaning - Supply Chain Structure - Importance of Supply Chain - Supply Chain Elements - Supply Chain Phases - Process views of Supply chain.

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

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

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

UNIT III AFTER MARKET SERVICES ANDSALES ORDER MANAGEMENT (14)

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

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

UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT (15)

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

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

UNIT V INVENTORY MANAGEMENT AND CASE STUDIES (14)

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

Case studies with viva, presentations.

SUGGESTED READINGS:

TCS BPS Study Material

23BPU303 COMPANY LAW Semester – III

Instruction Hours / week: L: 4 T: 1 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

5H

- 4C

COURSE OBJECTIVES:

To make the students

- 1. To Understand the Concept of laws related to constitution of company, structure, management team.
- 2. To be familiar the key personnel of company management
- 3. To acquire knowledge on procedure for company meeting and agenda
- 4. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
- 5. To know the online registration and online filing process of documents

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of laws related to constitution of	Apply
	company, structure, management team.	
CO2	Familiar the key personnel of company management	Analyze
CO3	Acquire knowledge on procedure for company meeting and	Apply
	agenda	
CO4	Know the online registration and online filing process of	Understand
	documents	
CO5	Familiar with the standards and laws pertaining to the	Understand
	corporate and utilize for lifelong practical application	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	M	S	M	S
CO2	M	S	M	M	L	L	M	S	S	M
CO3	S	S	M	M	L	S	S	M	S	S
CO4	L	S	L	L	M	M	S	S	S	S
CO5	M	S	M	L	M	L	S	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (12)

Companies Act 2013 – Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company – Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation – Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

UNIT II (12)

Documents: Memorandum of Association - Meaning - Purpose - Contents - Memorandum of Association and its alteration - Articles of Association - Meaning - Contents - Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus - Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares - Buyback - Share Certificate - D-Mat system.

UNIT III (12)

Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director - Manager - Secretary - Committees of Board of Directors - Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV (12)

Company Meetings - Kinds - Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman - Quorum - Proxy - Resolutions - Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V (12)

Accounts, Audit, Dividends and Winding Up: Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. Winding up: Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:

- 1. Milind Kasodekar, Shilpa Dixit, Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
- 2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 22ndEdition, Taxmann Publication, New Delhi.
- 3. Dr. G.K. Kapoor(2018), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 23rd Edition, Taxmann Publication, New Delhi.
- 4. M.C Bhandari (2018), Guide to Company Law Procedures, 24thEdition, LexisNexis, New Delhi
- 5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
- 6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

23BPU304 FINANCIAL REPORTING -I Semester – III

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

End Semester Exam: 3 Hours

- 4C

4H

COURSE OBJECTIVES:

To make the students

1. To build knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.

- **2.** The Examine important role accounting plays in society.
- **3.** To Classify the business transactions and create financial statements such as balance sheets, income statements, and cash flow statements from the underlying transactions according to generally accepted accounting principles.
- **4.** To understand the important role accounting plays in allowing individuals to make informed decisions.
- **5.** To construct financial statements for individual entities for the use of shareholders.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understanding of various accounting standards and the	Apply
	conceptual framework (based on IFRS and Ind AS) that are	
	applicable to corporate entities.	
CO2	Understand the important role accounting plays in society.	Analyze
CO3	Acquire knowledge to classify the business transactions and	Apply
	create financial statements such as balance sheets, income	
	statements, and cash flow statements from the underlying	
	transactions according to generally accepted accounting	
	principles.	
CO4	Understand the important role accounting plays in allowing	Understand
	individuals to make informed decisions.	
CO5	Familiarize to construct financial statements for individual	Understand
	entities for the use of shareholders.	

Mapping with Programme Outcomes

COs			PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	L	L	S	S	S	M
CO2	M	S	S	M	L	L	S	S	S	M
CO3	S	M	S	M	L	L	M	M	M	S
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	M	M	S	S	M	S	S

S-Strong; M-Medium; L-Low

(12)

UNIT I: Use of IFRS and Ind AS-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.

(12)

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

(12)

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

(12)

UNIT IV: Preparation & presentation of financial statements- 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)

(12)

UNIT V Analysis of financial statements- 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.

23VAC301 VALUE ADDED COURSE – Semester – III
CYBER SECURITY 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 state the basic concepts in Cyberspace, Cyber security issues and challenges
- 2. To provide an exposure to the classification of Cybercrimes and, Remedial and mitigation
- 3. To understand principles of Social Media Overview and Security
- 4. To gain knowledge about E-Commerce and Digital Payments
- 5. To understand key terms and concepts Digital Device Security tools

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Students would be able to understand the concept of Cyber	Apply
	Security and issues and Challenges associated with it.	
CO2	Students should be able to understand the cybercrimes, their	Analyze
	nature, legal remedies and how report the crimes through	
	available platforms and procedures	
CO3	Students should be able to appreciate various privacy and	Apply
	security concerns on online social media and understand the	
	reporting procedures.	
CO4	Students able to understand the basic concepts related to E-	Understand
	commerce and digital payments.	
CO5	Students will be able to understand the basic security aspects	Understand
	related to computer and mobiles	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	
CO1	M	M	M	S	S	M	S	M	M	M	M	M	
CO2	M	S	M	M	S	M	S	L	M	L	M	S	
CO3	M	S	S	S	S	S	M	L	L	M	M	S	
CO4	S	S	M	S	S	M	S	L	M	${f L}$	S	S	
CO5	M	S	S	S	S	M	S	L	M	L	M	S	

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, 5th Edition, 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.

Web Sites:

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

23BPU391 INTERNSHIP - I Semester – III 0H – 2C

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

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to be solved in a	Create
	business setup or real time scenario using primary or	
	secondary datacollection.	
CO2	Understand the application of Research process in all	Understand
	functional areas.	
CO3	Analyse the data and critically evaluate the result and	Analyse
	formulate the suggestion for the problem identified.	
CO4	Apply the theoretical and practical learning of doing	Apply
	research into lifelong practice.	
CO5	Communicate in oral and written form and prepare report	Apply

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	L
CO2	M	S	M	L	M	S	M	S	M	L
CO3	L	M	L	M	L	M	S	S	S	S
CO4	S	M	L	M	M	M	S	S	S	M
CO5	M	S	M	L	M	M	S	S	S	S

Students shall undergo a minimum of 30 working days (6 weeks) 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 bringthe attendancecertificate 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 bythe 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. Organisation 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, Booksand software databases maintained, Issues Found.
- 16. Key learning from the intership
- 17. Suggestions
- 18. Conclusion
- 19. Bibiliography
- 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.

B. Com. (BPS) 2023-2024

23LAU401					பகுதி – IV, தமிழ்		Semester – IV			– IV
							4H		1	4C
Instruction Hours / w	eek:	L: 4	T: 0	P:0	Marks: Internal: 40	External:	60		Tot	al: 100
						End Sem	ester	Exa	m: 3	Hours

பாடத்திட்ட பயன் விளைவு

- 1. வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துதல்
- 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 செய்தல்.
- 5. இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில் விருப்பப் பாடமாக இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.

பாடத்திட்டப் பொது நோக்கம்

COs	Course Outcomes	BT Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, ' தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	புரிந்து கொள்ளுதல்
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	பகுப்பாய்வு
CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; '	பகுப்பாய்வு
	இணைய தமிழ்' குறித்த பன் நோக்கு	
	அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன்,	உருவாக்குதல்
	படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப்	பயன்படுத்துதல்
	பேணுவதற்குக் கருவியாக இலக்கியங்களை	
	நாடுகின்ற மனப்பான்மை வளர்ச்சி.	
	மொழிபெயப்புத்துறை சார்ந்த	
	வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	வ	மி	கு	கு	கு	கு	மி	மி	கு	மி
CO2	டு	ഖ	டு	கு	மி	கு	மி	ഖ	ഖ	ഖ
CO3	வ	கு	மி	கு	மி	கு	மி	வ	மி	வ
CO4	மி	மி	கு	மி	கு	மி	மி	வ	வ	ഖ
CO5	ഖ	ഖ	டு	கு	மி	மி	ഖ	டி	ഖ	ഖ

வ- வலுவாக, மி- மிதமான , கு- குறைந்த

தமிழ் இலக்கிய வரலாறு – தாள் 4

அலகு:1 சங்க இலக்கியம்

(8)

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

(8)

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

அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும்

(8)

(8)

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

அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும்

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-தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் சிறுகததைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

அலகு: 5 தமிழின் ஐந்திலக்கணம்

(8)

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

பாடநூல்:

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

பார்வை நூல்கள்:

- 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

23ENU401 ENGLISH- IV Semester – IV 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

- 1. To provide the students with an ability to build and enrich their communication skills.
- 2. To help them think and write imaginatively and critically.
- 3. To improve the communicative ability.
- 4. To strengthen their professional skills.
- 5. 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	Understand
	range of contexts.	
CO3	Understand the nuances of listening, speaking and reading	Understand
	English.	
CO4	Prepare the learners to face situations with confidence and	Apply
	to seek employment in the modern globalized world.	
CO5	Build the students' ability to listen and to speak English	Apply
	better.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	M	L	M	L	M	S	S
CO2	S	S	L	${f L}$	M	L	M	M	S	S
CO3	S	M	M	L	L	L	M	M	S	S
CO4	M	S	L	M	M	L	M	L	S	M
CO5	S	M	M	L	L	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT-I (7)

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

UNIT-II (7)

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

UNIT III (8)

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

UNIT IV (7)

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

UNIT V (7)

Punctuation Marks- Figures of Speech

SUGGESTED READINGS

- 1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
- 2. Wren & Martin, 2008, High School English Grammar & Composition, S.Chand & Company Ltd, Board of Editors
- 3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press

23BPU401 BUSINESS LAW Semester – IV 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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Identify the basic legal principles behind contractual	Apply
	agreements.	
CO2	Understand the relevance of business law in economic and	Understand
	social context.	
CO3	Acquire problem solving techniques and will be able to	Apply
	present coherent, concise legal argument in partnership for	
	achieving common goals.	
CO4	Exhibit attributes in understanding various negotiable	Analyze
	instruments, its features and utilization in real-time.	
CO5	Obtain the capacity to do lifelong learning in modifications	Apply
	and revision done in the legal environment of business and	
	Indian Contract Act	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	M	S	S	S	M
CO2	M	S	L	M	M	M	M	S	S	M
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

UNIT I (10)

The Indian Contract Act, 1872: General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects-

Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

UNIT II (10)

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

UNIT III (10)

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

UNIT IV (10)

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

UNIT V (10)

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

SUGGESTED READINGS:

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

23BPU402 CAMPUS TO CORPORATE TRANSITION Semester – IV

5H - 3C

Instruction Hours / week: L: 3 T: 2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the corporate and BPS industry growth in India.	Apply
CO2	Comprehend on the requirement of the industry like attitude,	Analyze
	language, behaviour, body language, learning style etc.	
CO3	Train the student on corporate etiquettes, professional skills,	Apply
	English language.	
CO4	Equip the students to draft resume, face the Group discussion	Understand
	and interview.	
CO5	Communicate efficiently in oral and in written form as	Understand
	expected by the BPS industry and Analyze the BPS Industry	
	in world level.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	L	M	${f L}$	L	M
CO2	M	M	S	${f L}$	L	M	S	S	L	S
CO3	M	S	S	L	L	M	M	M	S	S
CO4	S	S	M	M	L	M	L	L	M	M
CO5	M	M	L	L	M	S	S	M	L	M

S-Strong; M-Medium; L-Low

UNIT 1 Overview of Corporate and BPS Industry

(10)

Overview of Corporate: Introduction to Corporate - History of Corporate

Overview of BPS Industry: Introduction - History of BPS - Benefits of BPS - BPS Industry in

World - BPS Industry in India - TCS BPS.

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

UNIT II Grooming for Corporate:

(10)

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

UNIT III Professional Competencies:

(10)

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

UNIT IV Elementary Level English Communication

(10)

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

UNIT V Advanced Level English Communication:

(10)

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

SUGGESTED READINGS:

TCS study material

23BPU403 RETAIL, CPG AND MARKET RESEARCH Semester – IV

Instruction Hours / week: L: 4 T:1 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

5H

- 4C

COURSE OBJECTIVES:

To make the students

1. To understand the concept of marketing research, consumer goods, retailing and media research and its application in BPS industry.

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of marketing research, consumer	Apply
	goods, retailing and media research and its application in	
	BPS industry.	
CO2	Analyse the classification of FMCG industry, Retails	Analyze
	formats and media research options and apply the learning	
	lifelong.	
CO3	Critically formulate the research design for media research	Apply
	and retail research and understand ways to evaluate the best	
	alternative.	
CO4	Communicate orally and written form the concept of	Understand
	marketing research, consumer goods, retailing and media	
	research and its application in BPS industry.	
CO5	Design a report to communicate the findings and suggestion	Understand
	to make business decision.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	L	S	M	S	S	M	M
CO2	M	M	M	L	L	L	S	M	M	L
CO3	S	S	M	M	S	S	M	M	M	S
CO4	M	M	S	S	L	L	M	L	L	M
CO5	M	S	S	M	L	M	S	L	M	L

S-Strong; M-Medium; L-Low

UNIT I Introduction about Market Research:

(10)

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

UNIT II Consumer Packaged Goods:

(10)

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

UNIT III Retailing and Retail Research:

(10)

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

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

UNIT IV Consumer research:

(10)

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

UNIT V Panel Services and Media Research:

(10)

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

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

SUGGESTED READINGS:

TCS BPS study material

23BPU404 BUSINESS PROCESS SERVICES IN BANKING Semester – IV

4H - 2C

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

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of banking operations, functions,	Apply
	risk associated with and law pertaining to banking functions	
CO2	Comprehend on the banking system, its regulatory body	Analyze
	related to banks that facilitates the BPS process.	
CO3	Communicate orally and in written form the understanding	Apply
	of banking operations, functions, risk associated with and	
	law pertaining to banking functions	
CO4	Apply the learning of the bank functions and operations	Understand
	lifelong practice in BPS.	
CO5	Examine the Rewards programs and merchandising offers	Understand
	and Analyze the different methods of payment and value	
	added services.	

Mapping with Programme Outcomes

COs		PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	${f L}$	L	M	S	S	S	M
CO2	M	S	${f L}$	M	M	M	M	S	S	M
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

UNIT I: Overview of Banking

(8)

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

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

UNIT II: Retail Banking

(8)

Account Originations - Account Servicing :Issuer of Cheque Books/Cards Pins, AML/KYC Checks, Account Conversions and Closures, Customer Correspondence, ATM Management, Time Deposits – Placements, Maintenance, Breakage, Liquidation, Roll Over, Booking and Top up –

Payment Processing - Retail Wealth Management : Mutual Fund processing, Mutual Fund processing , Equities , Bonds, Structured Notes, Corporate actions, Reconciliation

Risk - Control and Information Security

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

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

Payments: Concepts, applications, investigations, Statement validations

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

UNIT IV: Consumer Loan Mortgages and Trade Finance (8)

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

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

Method of Payment: Advance, Open Account, Documentary Collection & Documentary Credit **Guarantee** / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation **Reimbursement** – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance **Loans & Finances** - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

Basics and outline of UCP 600, ISBP, URC 523, URR 725, URDG and ISP98

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

UNIT V: Cash Management and Payment Services

(8)

Cash Management Overview: Cash Management Product Suite A Glance and Brief on all Products -

Payments Life Cycle: Payments Originations and various products in Originations Phase

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

Pre Funds Transfer : A -/c Opening and Maintenance, Workflow Management - Funds Transfer -Payments

: Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring, Various Clearing Systems , Overview - Post Funds Transfer : Nostro Reconciliations - Proofing - Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections

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

SUGGESTED READINGS:

TCS BPS study material

23BPU405 FINANCIAL REPORTING - II Semester – IV

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

End Semester Exam: 3 Hours

4H

- 2C

COURSE OBJECTIVES:

To make the students

- 1. To understand Overview of Investment Company Industry
- 2. To apply the funding strategies applicable to Investment companies
- 3. To analyze and interpret the financial statements Operations.
- 4. To evaluate the results of tools applied in Investment Companies
- 5. To Create the quality report of financial statements

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand Overview of Investment Company Industry.	Apply
CO2	Analyze and interpret the financial statements Operations.	Analyze
CO3	Evaluate the results of tools applied and interpret the result.	Apply
CO4	Apply the funding strategies applicable to Investment companies.	Understand
CO5	Creation of quality report of financial statement	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	L	L	S	S	M	M
CO2	M	S	S	M	L	L	S	S	S	M
CO3	S	M	S	L	M	L	M	M	M	S
CO4	S	M	S	${f L}$	M	L	M	M	M	S
CO5	M	S	M	M	M	S	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (8)

Overview of Investment Company Industry - 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 (8)

Investment companies and Fund - 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: United states of America.

UNIT III (8)

Investment Accounts and Financial Instruments - 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 - US Government Securities: Treasury Bills - Notes and Bonds. Securities: Mortgage-Backed Securities - High Yield Securities.

UNIT IV (8)

Capital Accounts - 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 Unrealized Gains/Losses - Methods of Computing Income Distributions per shares. Taxes: Introduction - Taxation of Regulated Investment Companies.

UNIT V (8)

Financial Statement of Investment Companies - 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", 10th 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.

23BPU501

BUSINESS PROCESS SERVICES IN CAPITAL MARKET

Semester – V 6H – 5C

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

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.	Apply
CO2	Calculate the NAV and analyse the performance of mutual fund scheme	Analyze
CO3	Apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.	Apply
CO4	Communicate orally and in written form the understanding of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.	Understand
CO5	Apply the knowledge of capital market operations, in lifelong practice at BPS sector and different risk management methods.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I Introduction to Capital Markets:

(14)

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

UNIT II Investment Banking:

(15)

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

UNIT III MutualFunds and Hedge Funds

(15)

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency **Hedge Funds** - Understanding Hedge Funds - Hedge Fund strategies.

UNIT IV Private Equity and Fund Accounting & NAV calculations Private Equity: Private

Equity - Understanding Private Equity Operations

(14)

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

UNIT V Risk Management

(14)

Risk Management: Counterparty Credit Risk Management - Market Risk Management

SUGGESTED READINGS

TCS BPS study material

E- LEARNING RESOURCES:

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

23BPU502

MANAGING BUSINESS PROCESSES- I

Semester – V 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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of business process, its need in	Apply
	India.	
CO2	Evaluate the BPS business and operation using metrics.	Analyze
CO3	Understand and apply various techniques of process	Apply
	mapping in BPS sector.	
CO4	Understand the risk types and apply various techniques to	Understand
	mitigate risk.	
CO5	Communicate orally and in written form the understanding	Understand
	of managing the business process using various techniques	
	and different risk management types	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	M	L	L	S	M	S	M
CO3	M	S	M	L	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

UNIT I Introduction to Process Management:

(14)

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

UNIT II BPS Overview (15)

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

UNIT III Metrics Management:

(15)

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

(14)

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

(14)

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

SUGGESTED READINGS:

TCS study material

E-LEARNING RESOURCES:

- 1. NPTEL: https://youtu.be/zo_dLUoyqjc
- 2. NPTEL:https://youtu.be/ZIHXB0bF7jl
- 3. NPTEL:https://youtu.be/_ByfzB_6x8g
- 4. NPTEL:https://youtu.be/ZGjXFkdGeNU
- 5. NPTEL:https://youtu.be/mwpsjfFup54

23BPU503

BUSINESS PROCESS SERVICES IN INSURANCE

Semester – V 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

1. To Understand the Concept of insurance, insurance products and services the regulatory environment guiding the insurance function and important terminologies in a Life Insurance policy.

- 2. To comprehend on the risk mitigation concepts and usage of insurance products to mitigaterisk and insurance contract in Indian market.
- 3. To communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning.
- 4. To apply the learning of the insurance procedures, products, services and operations lifelong.
- 5. To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of insurance, insurance products	Apply
	and services and the regulatory environment guiding the	
	insurance function.	
CO2	Comprehend on the risk mitigation concepts and usage of	Analyze
	insurance products to mitigate risk and insurance contract in	
	Indian market.	
CO3	Communicate orally and in written form the understanding	Apply
	of insurance operations, functions, risk associated with and	
	law pertaining to insurance functioning.	
CO4	Apply the learning of the insurance procedures, products,	Understand
	services and operations lifelong.	
CO5	Comprehend on the insurance industry, its regulatory body,	Understand
	insurance laws that supports the mitigation of risk and to	
	Evaluate the Concept of Retirement Services and retirement	
	plans.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	${f L}$	M	M	S	S	S	S
CO2	M	S	S	M	M	L	S	M	S	S
CO3	S	M	L	M	S	L	M	S	M	M
CO4	M	S	M	S	M	M	S	M	S	S
CO5	S	M	M	L	S	L	M	S	M	M

S-Strong; M-Medium; L-Low

UNITI Concept of Risk:

(14)

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

UNIT II Life Insurance and Annuity:

(15)

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

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

UNITIII Property and Casualty Insurance:

(15)

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

UNITIV Health Insurance:

(14)

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

UNIT V Retirement Plans:

(14)

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

SUGGESTED READINGS:

TCS BPS study material

23BPU504 RESEARCH METHODOLOGY

Semester – V 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

- 1. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
- 2. To Critically formulate the research design and sampling design suitable for the problem.
- 3. To communicate orally and written form the research problem, research design, sampling techniques.
- 4. To design a report to communicate the findings and suggestion to make business decision.
- 5. To Communicate in written form and prepare report to support decision making

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Analyse the research problem and design the blue print to	Apply
	capture data and analyse the same using appropriate	
	statistical techniques and apply the learning lifelong.	
CO2	Critically formulate the research design and sampling design	Analyze
	suitable for the problem.	
CO3	Communicate orally and written for the research problem,	Apply
	research design, sampling techniques.	
CO4	Design a report to communicate the findings and suggestion	Understand
	to make business decision	
CO5	Communicate in written form and prepare report to support	Understand
	decision making.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	L	M	L	M	M	S	M
CO2	S	S	L	M	L	L	M	L	S	S
CO3	S	M	S	L	M	L	M	M	S	M
CO4	M	S	S	L	M	L	M	M	S	S
CO5	S	M	S	L	M	L	M	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (14)

Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT II (15)

Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

UNIT III (15)

Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT IV (14)

Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chisquare test – t test – F test – ANOVA – Scaling Techniques.

UNIT V (14)

Interpretation and Report Writing: Interpretation — Meaning — Technique of Interpretation, Precautions — Report Writing- Steps in Writing Report — Types of Reports — Technical and Popular Report — Oral Presentation — Precaution for Writing Research Reports.

Note: The question paper shall cover 80% theory and 20% problem.

Suggested Readings

- 1. **Dr.R.Velmurugan and Dr.M.Suryakumar (2019),** Text Book on Research Methodology, Karpagam Publication, Coimbaotre
- 2. **C.R. Kothari , Gaurav Garg (2018),** Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
- 3. **Uma Sekaran, Roger Bougie (2018)**, Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
- 4. **Donald Cooper and Pamela Schindler (2017)**, Business Research Methods, 11thEdition, McGraw Hill education, New Delhi.
- 5. **Zikmund William G. et.al (2016)**, Business Research Methods, Cengage India, New Delhi.
- 6. **Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015)**, Research Methods for Business Students, 7th Edition, Pearson Education, New Delhi.
- 7. https://swayam.gov.in/nd2_cec20_hs17/preview
- 8. https://swayam.gov.in/nd2_arp19_ap72/preview

23BPU505A FINANCIAL MANAGEMENT Semester – V

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

- 1. To inculcate the procedure for time value of money
- 2. To acquire knowledge on calculation of cost of capital
- 3. To impart capital budgeting problems and decisions and profitability index
- 4. To know the theories of dividend and working capital calculation
- 5. To be familiar with the financial management principles and practices.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Inculcate the procedure for time value of money	Apply
CO2	Acquire knowledge on calculation of cost of capital	Analyze
CO3	Impart capital budgeting problems and decisions and profitability index	Apply
CO4	Know the theories of dividend and working capital calculation	Understand
CO5	Familiar with the financial management principles and practices.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	L	M	S	S	S
CO2	S	S	L	L	L	M	L	S	S	M
CO3	M	S	M	M	M	L	M	S	S	S
CO4	S	S	L	${f L}$	L	M	L	S	S	M
CO5	S	S	L	L	L	M	L	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (14)

Introduction: Meaning- Definition, Nature, Scope and Objectives of Financial Management, Evolution of Financial Management, Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. Financial Planning: Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

UNIT II (15)

Time value of Money: Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book

value - Risk and Return- Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement - Cash Flow Statement - Financial Ratio - Common Size Statement - Comparative statement - Trend Analysis - Time Series.

UNIT III (15)

Financing Decisions: Meaning of Cost of Capital - Sources of finance – Components' of Costof Capital - Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure - Theories of Capital Structure - Net Income, Net Operating Income, MM Hypothesis, Traditional Approach - Determination of Capital Structure.

UNIT IV (14)

Capital Budgeting: The Capital Budgeting Process - Cash Flow Estimation – Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction- Types - Steps involved in capital rationing - Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

UNIT V (14)

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation- Walter's Model - Gordon's Model - MM Approach - Cash and Stock Dividend - Dividend Policies in Practice. **Working Capital Decisions**: Concept of Working Capital - Operating & Cash Cycles - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management and Inventory Management.

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

SUGGESTED READINGS:

- 1. Pandey. I.M. (2016). Financial Management, 11th Edition, Vikas PublishingHouse, New Delhi.
- 2. Khan, M.K. and Jain, P.K(2017). Financial Management, 7th Edition, 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. 13th Edition, Pearson Education, NewDelhi.
- 7. Lawrence J. Gitman, Chad J. Zutter, (2017), Principles of Managerial Finance, 13th Edition, Pearson Education, NewDelhi.
- 8. https://swayam.gov.in/nd2_cec20_mg10/preview

23BPU505B BUSINESS ECONOMICS Semester – V

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

End Semester Exam: 3 Hours

- 4C

6H

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of micro and macroeconomic	Apply
	factors and its application in business.	
CO2	Communicate orally and in written form Concept of micro	Analyze
	and macroeconomic factors and its application in business.	
CO3	Apply the micro and macroeconomic factors that is applied	Apply
	for the lifelong decision related to individual and business.	
CO4	Analyze the case studies and try to apply the theoretical	Understand
	learning into lifelong practice.	
CO5	Evaluate the appropriate alternatives and draw a solution and	Understand
	and Work in team and exhibit leadership skills	

Mapping with Programme Outcomes

COs	PO1	PO ₂	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	M	M	M
CO2	L	M	S	S	M	S	M	M	S	L
CO3	M	L	M	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	M
CO5	M	M	M	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

(14)

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

Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand –

Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

UNIT II PRODUCTION, COST AND REVENUE FUNCTION: (15)

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

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

UNIT III MARKET COMPETITION:

(15)

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:

(14)

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

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

UNIT V: MONETARY POLICY:

(14)

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

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

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

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

SUGGESTED READINGS:

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition, McGraw Hill Education, New Delhi.

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

E- LEARNING RESOURCES:

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

23BPU591 INTERNSHIP - II Semester - V

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

COURSE OBJECTIVES:

To make the students

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

1. COs	Course Outcomes	Blooms Level
CO1	Identify an issue to be analysed and to	Analyse
	be solved in a business setup or real	
	time scenario using primary or	
	secondary datacollection.	
CO2	Understand the application of Research	Understand
	process in all functional areas.	
CO3	Analyse the data and critically evaluate	Analyse
	the result and formulate the suggestion	
	for the problem identified.	
CO4	Apply the theoretical and practical	Apply
	learning of doing research into lifelong	
	practice.	
CO5	Communicate in oral and written form	Create
	and prepare repor	

0H

- 2C

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	L
CO2	M	S	M	L	M	S	M	S	M	L
CO3	L	M	L	M	L	M	S	S	S	S
CO4	S	M	L	M	M	M	S	S	S	M
CO5	M	S	M	L	M	M	S	S	S	S

S-Strong; M-Medium; L-Low

Students shall undergo a minimum of 30 working days (6 weeks) 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 attendancecertificate 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. Organisation 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, Booksand software databases maintained, Issues Found.

- 16. Key learning from the intership
- 17. Suggestions
- 18. Conclusion
- 19. Bibiliography
- 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.

23BPU601

MANAGING BUSINESS PROCESSES - II

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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the quality standards and quality assurance.	Apply
CO2	Comprehend and utilize the tools and techniques to reduce the defect.	Analyze
CO3	Gain knowledge of problem-solving techniques and apply the same in BPS sector.	Apply
CO4	Understand the Lean and six sigma concept and its application in managing the business processes.	Understand
CO5	Communicate orally and in written form the understanding of managing the business process using various techniques and to Analyze the basics of problem solving tools and techniques.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	L	L	L	S	M	S	L
CO3	M	S	M	M	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	M

S-Strong; M-Medium; L-Low

UNIT I Quality Management:

(12)

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

UNIT II Transaction Monitoring Process:

(12)

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

UNIT III Defects Management:

(12)

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

UNIT IV Problem Solving Techniques:

(12)

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

UNIT V Process Improvement Methods:

(12)

Need for Process Improvement - Kaizen - Introduction to Lean Methodology - Introduction to SixSigma methodology

SUGGESTED READINGS:

TCS study material

E- LEARNING RESOURCES:

- 1. NPTEL: https://youtu.be/SMOQV2CyVQo
- 2. NPTEL: https://youtu.be/IZeWMsdQAQc
- 3. NPTEL: https://youtu.be/m5Ms67KPOOA
- 4. NPTEL: https://youtu.be/B4KPUcVIoT0
- 5. NPTEL: https://youtu.be/sd2xKiG8nnw

23BPU602

INTRODUCTION TO CAPITAL MARKET

Semester – VI 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

1. To acquire knowledge on the capital market sector & gain knowledge on asset classes.

- 2. To understand about investments funds and foreign exchange.
- 3. To know about the equities, risk of owning chares and types of capital market.
- 4. To learn about the features, benefits and types of bonds.
- 5. 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 & gain	Apply
	knowledge on asset classes.	
CO2	Understand about investments funds and foreign exchange	Analyze
CO3	Know about the equities, risk of owning chares and types of	Apply
	capital market.	
CO4	Learn about the features, benefits and types of bonds.	Understand
CO5	Understand about the Derivatives and Trade Lifecycle	Understand
	Overview	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	S	M	S	L
CO2	S	S	M	${f L}$	M	L	M	M	S	M
CO3	M	S	M	L	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (10)

Capital Market: Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Govt and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker – Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - Clearing

Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

UNIT II (10)

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 – Pension Fund – Insurance -Funds - 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)

Equities: Introduction, Features & Benefits – Types of Equity Capital - Common stock & 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 & Payment Date – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Undervalued – 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) – Types of Order – Market, Limit & Stop order - Equity trade ticket.

UNIT IV (10)

Fixed Income: Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities – MBS) – Influence of market interest rate on the bond price– Introduction to risk – Types of risk (Interest Rate, credit, liquidity, inflation etc.) – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received/paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - Components of Bond Trade Ticket.

UNIT V (10)

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 - Futures Trade Ticket – Option – Types of Option – Call & Put Option – Exchange Traded Vs OTC Option – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps

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 & Samp; Risk 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.
- 7. 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

23BPU603A ENTREPRENEURSHIP Semester – VI

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

End Semester Exam: 3 Hours

5H

- 4C

COURSE OBJECTIVES:

To make the students

- 1. To understand the concepts of Entrepreneurship
- 2. To understand the concept of women entrepreneurship
- 3. To ascertain the source of business ideas and method of conducting feasibility studies
- 4. To ascertain the Government assistance for the promotion of entrepreneurship
- 5. To promote entrepreneurship activities through startup initiatives.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts of Entrepreneurship	Apply
CO2	Understand the concept of women entrepreneurship	Analyze
CO3	Ascertain the source of business ideas and method of conducting feasibility studies	Apply
CO4	Ascertain the Government assistance for the promotion of entrepreneurship	Understand
CO5	Promote entrepreneurship activities through startup initiatives.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	${f L}$	M	M	M	M	S	S
CO2	S	M	L	M	L	L	S	S	M	M
CO3	M	S	M	L	M	M	S	S	S	S
CO4	S	M	L	M	L	L	S	S	M	M
CO5	S	S	M	L	M	M	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT I (10)

Entrepreneurship: Meaning, Scope and Importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a Career Option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & 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 (10)

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

UNIT III (10)

Women Entrepreneurship: Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

UNIT IV (10)

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

UNIT V (10)

Government Assistance for the Promotion of Entrepreneurship - Business Incubation: Introduction - Evolution of Business Incubators - Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - Business Incubator Successful - Business Incubators and Facilitators in India - Incubators help Start-ups get Funding - Role of Business Incubator in the Present Scenario - Startup - Standup- Mudra - ASPIRE.

SUGGESTED READINGS:

- 1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGrawHill, New Delhi.
- 2. David H. Holt (2016), Entrepreneurship, 1stEdition, 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 and Sons, New Delhi.
- 6. https://swayam.gov.in/nd1_noc20_hs66/preview

23BPU603B INVESTMENT BANKING OPERATIONS Semester

Semester – VI 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

- 1. To acquire knowledge on the Investment Banking Operations.
- 2. To gain knowledge on services offered by Investment Bank.
- 3. To understand about Risks & Market Data Providers.
- 4. To know about the Trade life cycle.
- 5. To learn about the Fund administration

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge on the Investment Banking Operations.	Apply
CO2	Gain knowledge on services offered by Investment Bank.	Analyze
CO3	Understand about Risks & Market Data Providers.	Apply
CO4	Know about the Trade Life Cycle.	Understand
CO5	Learn about the Fund administration	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	L	L	M	M	L	L	S
CO2	S	S	S	M	M	L	L	M	M	M
CO3	L	L	M	M	M	S	S	L	L	L
CO4	M	M	M	S	S	S	L	L	L	M
CO5	S	S	S	M	M	L	L	M	M	M

S-Strong; M-Medium; L-Low

UNIT I (10)

Introduction to Investment Banking – Investment Banking – Introduction - Investment Banking Services – Underwriting and types - Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

UNIT II (10)

Investment Banking Services - 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 (10)

Risk and Market Data Providers - 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 (10)

Trade Life Cycle - 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 (10)

Fund Administration - 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

SUGGESTED READINGS

- 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
- 18. Fundamentals of Fund Administration, David Loader, Published by Butterworth-Heinemann

23BPU604

STRATEGIC MANAGEMENT

Semester – VI 4H – 3C

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

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the strategic management concept, strategic	Apply
	process, strategic evaluation and formulation techniques.	
CO2	Critically analyse and evaluate the internal and external	Analyze
	environment using appropriate technique and formulate the	
	strategy suitable for an organization.	
CO3	Communicate orally and in written form the understanding	Apply
	of strategic management concept, strategic process, strategic	
	evaluation and formulation techniques.	
CO4	Apply the understanding of the strategic management	Understand
	concept, strategic process, strategic evaluation and	
	formulation techniques in lifelong practice.	
CO5	Apply the latest concepts like Scrum framework, Agile	Understand
	methodology, design thinking andWork in teams and exhibit	
	leadership skills	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	M	M	M
CO2	S	M	S	S	S	M	M	S	S	S
CO3	M	S	M	M	S	M	S	M	S	L
CO4	S	S	S	S	S	M	M	S	S	S
CO5	M	S	M	S	S	M	S	M	S	L

S-Strong; M-Medium; L-Low

UNIT I: Strategic Management – Introduction

(8)

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

UNIT II Vision. Mission and Objectives

(8)

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

UNIT III External environment:

(8)

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

UNIT IV Organization Change, Agile and innovation

(8)

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

Introduction to Agile - Why Agile, What is Agile, SCRUM, SCRUM Enhancers, DevOPs, Creativity and innovation in organisations, organizational creativity and innovation process, learning organisation. Design Thinking, LEAN, Anti Patterns, Agile for Non software, Design Thinking.

UNIT V Generic competitive strategy and Strategic Evaluation

(8)

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

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

SUGGESTED READINGS:

- 1. AzharKazmi , Adela Kazmi (2015), Strategic management, 4th edition, McGraw Hill, NewDelhi
- 2. Charles W.L. Hill, Gareth R. Jones, (2012), Strategic Management: An Integrated Approach, 9th edition, Cengage, New Delhi.
- 3. Fred R. David, Forest R. David, PurvaKansal (2018), Strategic Management Concepts: A Competitive Advantage Approach, 16th edition, Pearson Education, New Delhi.
- 4. John Pearce, Richard Robinson, AmitaMital (2017), Strategic Management: Formulation, Implementation and Control, 12th edition, McGraw Hill, New Delhi,

- 5. Barney/Hesterly (2015), Strategic Management and Competitive Adv: Concepts and Cases,5ht edition, Pearson Education, New Delhi.
- 6. Roman Pichler (2012), Agile Product Management With Scrum: Creating Products That Customers Love, Pearson Education, New Delhi.
- 7. IdrisMootee (2017), Design Thinking for Strategic Innovation: What They Can't Teach Youat Business or Design School, Wiley, New Delhi.

E- LEARNING RESOURCES:

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

23BPU605

HUMAN RESOURCE MANAGEMENT

Semester – VI 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

1. To make students understand the basic concept of human resource management.

- 2. To enable the students to understand the process of acquisition of Human Resource.
- 3. To make them understand to the importance and process of training and development.
- 4. To acquaint the students with knowledge of performance of appraisal.
- 5. To make the students understand the importance of employee welfare and grievancehandling and to understand the HR policies and functions.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Students will be familiarized with basic concept of HRM.	Apply
CO2	Students will be capable of acquiring human resource.	Analyze
CO3	Students will be capable of organizing and conducting	Apply
	training and development programmes.	
CO4	Students will have the sound knowledge of performance of	Understand
	appraisal system.	
CO5	Students will be capable of handling grievances of	Understand
	employees and industrial disputes and to Evaluate Training	
	and Development Needs in an organization.	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	M	M	M
CO2	S	M	S	S	S	M	M	S	S	S
CO3	M	S	M	M	S	M	S	M	S	L
CO4	S	S	S	M	S	M	M	S	S	S
CO5	M	S	M	M	S	M	S	M	S	L

S-Strong; M-Medium; L-Low

Unit I (8)

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

Unit II (8)

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

Unit III (8)

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

Unit IV (8)

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

Unit V:

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

SUGGESTED READINGS:

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

E- LEARNING RESOURCES:

- 1. NPTEL: https://youtu.be/Fa8E3tCDIpo
- 2. NPTEL:https://youtu.be/o2SiQ2EBrs8
- 3. NPTEL:https://youtu.be/o2SiQ2EBrs8
- 4. NPTEL:https://youtu.be/bu/yh3h0n3U
- 5. NPTEL:https://youtu.be/FiPPfxWgefA

23BPU691 PROJECT 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

- 1. To choose the right problem of the study & to choose right sampling technique
- 2. To construct instrument for data collection
- 3. To carry out their statistical analysis
- 4. To write the interpretation for statistical analysis
- 5. To draft their project report

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & to choose right	Apply
	sampling technique	
CO2	Construct instrument for data collection	Analyze
CO3	Carry out their statistical analysis	Apply
CO4	Write the interpretation for statistical analysis	Understand
CO5	Draft their project report	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	L	L	M	S	S	M	S
CO2	M	S	M	\mathbf{M}	M	L	M	M	S	S
CO3	S	M	L	L	M	M	S	S	M	M
CO4	M	S	M	M	M	L	M	M	S	S
CO5	S	M	M	L	L	M	S	M	S	S

S-Strong; M-Medium; L-Low

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

Report should contain

❖ Introduction

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

* Research Methodology

- o Research Design
- Sampling Design

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

23BPU701 MARKETING MANAGEMENT Semester – VII

Instruction Hours / week: L: 4 T:2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

6H

- 4C

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level	
CO1	Understand the Concept of marketing, and 4Ps of Marketing	Apply	
CO2	Communicate orally and in written form the concepts of	Analyze	
	marketing and 4 Ps of marketing		
CO3	Apply the marketing concepts and skills lifelong.	Apply	
CO4	Know the business case studies and try to apply the	Understand	
	theoretical learning into lifelong practice.		
CO5	Able to evaluate the appropriate alternatives and draw a	Understand	
	solution and the importance Work in team and exhibit		
	leadership skills		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	S	S	M
CO2	M	S	L	L	M	M	M	S	S	S
CO3	S	M	M	M	L	L	M	S	M	S
CO4	M	S	M	L	M	L	S	M	S	M
CO5	S	M	L	M	L	L	M	S	M	S

S-Strong; M-Medium; L-Low

UNIT I: INTRODUCTION TO MARKETING MANAGEMENT:

Introduction: Market and Marketing, the Exchange Process, Core Concepts of Marketing - Market and Marketing, the Exchange Process, Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling

(14)

concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability, Functions of Marketing, Importance of Marketing, Marketing Orientations.

UNIT II - THE MARKET PROCESS AND SEGMENTATION (15)

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

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

UNIT III -PRODUCT MANAGEMENT

(15)

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

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

UNIT IV: PRICING AND DISTRIBUTION MANAGEMENT (15)

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 (14)

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

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

SUGGESTED READINGS:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri, (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi

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

E-Resources

- 1. NPTEL:https://www.youtube.com/watch?v=TL0K0AhI7kE
- 2. NPTEL:https://www.youtube.com/watch?v=Eec7MMGd4Nk
- 3. NPTEL:https://www.youtube.com/watch?v=qutavZTkFeY
- 4. NPTEL:https://www.youtube.com/watch?v=JooFDRChZZ4&list=PLLy_2iUCG87 DA1mEHmJl0rnC99xQzCjuG
- 5. NPTEL: https://www.youtube.com/watch?v=sR-qL7QdVZQ&list=PLz7Ky5drBa9DfC7Hi0SlS1zVmWElwym-i

23BPU702 INDIRECT TAXATION Semester – VII

6H - 4C

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

- 1. To learn and compute the GST liabilities.
- 2. To know how to register GST and apply the GST provisions.
- 3. To communicate orally and in written form the indirect taxations concepts and provisions.
- 4. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
- 5. To be familiar with the customs and utilize for lifelong practical application.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Comprehend and compute GST liabilities.	Apply
CO2	Know the procedure to register GST and apply GST	Analyze
	provisions to business situations.	
CO3	Communicate orally and in written form the indirect	Apply
	taxations concepts and provisions.	
CO4	Familiar with the standards and laws pertaining GST and	Understand
	customs and utilize for lifelong practical application.	
CO5	Application of GST provisions for business concerns.	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	S	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I (12)

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

UNIT II (14)

Basics of Goods and Services Tax 'GST':Basics concept and overview of GST - Constitutional Framework of GST - GST Model - CGST / IGST / SGST / UTGST - Taxable Event - Concept of supply including composite and mixed supply - Levy and collection of CGST and IGST- Composition scheme & Reverse Charge - Exemptions under GST.

UNIT III (15)

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

UNIT IV (15)

Procedural Compliance under GST:Registration - Tax Invoice - Debit & Credit Note - Account and Record - Electronic way Bill - Return - Payment of Tax - Refund Procedures - Audit.

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

UNIT V (14)

Overview of Customs Act:Overview of Customs Law - Levy and Collection of Customs duties - Types of Custom Duties - Classification and Valuation of Import and Export goods –Exemption - Officers of Customs - Administration of Customs Law - Import and Export Procedures – Transportationand Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances - Refund.

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

SUGGESTED READINGS:

- 1. V S Datey, Indirect Taxes Law and Practice (2020), 42ndEdition, Taxmann Publication, New Delhi.
- 2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18thRevised 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, 1stEdition, 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
- 6. https://swayam.gov.in/nd2_nou20_cm02/preview

23BPU703 INTERNATIONAL BUSINESS Semester – VII

6H - 4C

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

1. To understand the concept of growth of International Trade & foreign direct investment

- 2. To understand the instruments dealt on foreign exchange
- 3. To know the various risks associated with international trade
- 4. To understand the concepts of balance of payment and trade
- 5. To communicate orally and in written form the understanding of Multinational Corporations and their Involvement in International Business:

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of growth of International Trade &	Apply
	foreign investment	
CO2	Understand the instruments dealt on foreign exchange	Analyze
CO3	Know the various risks associated with international trade	Apply
CO4	Understand the concepts of balance of payment and trade	Understand
CO5	Communicate orally and in written form the understanding	Understand
	of Multinational Corporations and their Involvement in	
	International Business	

Mapping with Programme Outcomes

COs		PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	M	M	M
CO2	L	M	S	S	S	S	M	M	S	L
CO3	M	L	S	M	M	S	M	M	M	L
CO4	S	M	S	S	S	S	M	S	S	S
CO5	M	M	S	M	S	S	M	M	L	M

S-Strong; M-Medium; L-Low

UNIT I (14)

Growth of International Trade: Globalisation and its consequences. Multinational Companies –merits and demerits. International Financial System. International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

UNIT II (15)

Foreign Direct Investment: Meaning and Definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures - Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

UNIT III (15)

Foreign Exchange: Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

UNIT IV (14)

Foreign Exchange Risk and Transaction risk.: Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure-Management of Transaction Risk – hedging -Currency diversification -Risk Sharing – Invoicing -Netting and offsetting. Management of Operating Risk. Management of Translation exposure

UNIT V (14)

Balance of Payment and Balance of Trade: Meaning -Differences between Balance of Payment and Balance of Trade. The Current Account -Capital Account -Deficit and Surplus -Significance of Balance of Payment statement.

- 1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
- 2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.
- 3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
- 4. K. Aswathappa (2017), International Business, 6th Edition, McGraw Hill, New Delhi.
- 5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
- 6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
- 7. Gupta C.B.(2014), International Business, S.Chand and Sons, New Delhi.
- 8. Varma Sumati (2020), Fundamentals of International Business, 4th Edition, Pearson Education, New Delhi.
- 9. https://swayam.gov.in/nd1_noc20_mg54/preview

23BPU704 SPSS (PRACTICAL) Semester – VII

Instruction Hours / week: L: 2 T:0 P: 4 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

- 4C

6H

COURSE OBJECTIVES:

To make the students

- 1. To understand and apply the descriptive analytical tools
- 2. To know the univariate tools and its application
- 3. To comprehend the application of Bivariate analysis
- 4. To understand and compute the multivariate analysis using thepackage.
- 5. To understand various quantitative techniques.

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level		
CO1	Create datasheet and enter the data and compute descriptive	Apply		
	statistics			
CO2	Perform univariate and bivariate analysis in the software	Analyze		
	package.			
CO3	Perform multivariate analysis in the software package.	Apply		
CO4	Demonstrate capabilities of problem-solving, critical	Understand		
	thinking, and communication skills to infer the output.			
CO5	Understand various quantitative techniques.	Understand		

Mapping with Programme Outcomes

COs	PO1		PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	L	L	S	M	S	L
CO2	S	S	M	M	L	L	S	M	S	M
CO3	M	S	M	L	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

SPSS EXERCISES

- 1. Simple Frequency
- 2. Descriptive Statistics
- 3. Analysis of Variance (ANOVA)
- 4. Independent 't' test
- 5. Paired 't' test
- 6. Correlation
- 7. Regression
- 8. Ranking Techniques

- 1. Andy Field (2005), Discovering Statistics using SPSS, Sage Publications Ltd., New Delhi
- 2. Sabine Landan and Brian S Everitt (2003), A Handbook of Statistical Analysis using SPSS, Chapman and Hall, United Kingdom

23BPU705

MANAGEMENT INFORMATION SYSTEM

Semester – VII 6H – 4C

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

- 1. To Understand the usage of information system in management decision and To critically analyse and evaluate the use of DSS, AI in supporting management decision
- 2. To communicate orally and in written form the understanding of the usage of information system in management decision.
- 3. To understand the security and ethical issues pertaining to use of information technology in management decision making.
- 4. To apply the understanding of the usage of information system in management decision as a lifelong practice.
- 5. To learn about the enterprise resources planning

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the usage of information system in management	Apply
	decision and Critically analyse and evaluate the use of DSS,	
	AI in supporting management decision	
CO2	Communicate orally and in written form the understanding	Analyze
	of the usage of information system in management decision.	
CO3	Understand the security and ethical issues pertaining to use	Apply
	of information technology in management decision making.	
CO4	Apply the understanding of the usage of information system	Understand
	in management decisionas a lifelong practice.	
CO5	Gain knowledge about the Basics of ERP, Evolution of ERP,	Understand
	Enterprise Systems in Large Organizations, Benefits and	
	Challenges of Enterprise Systems	

Mapping with Programme Outcomes

COs	PO1		PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	M	S	S	S	S
CO2	M	S	S	M	M	L	S	M	S	S
CO3	S	M	L	M	S	L	M	S	M	M
CO4	M	S	M	S	M	M	S	M	S	S
CO5	S	M	M	L	S	L	M	S	M	M

S-Strong; M-Medium; L-Low

UNITI: Understanding MIS and Decision-Making Process

(14)

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

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

UNIT II Planning and Control and MIS Structure

(15)

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

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

UNIT III Enterprise Resource Planning and E-Enterprise System

(15)

Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems E-Enterprise System: Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration

UNIT IV: Trends in MIS, MIS – Support Models and Knowledge Management (14)

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

UNIT V Strategic Management Information System, Security and Ethical Issues (14)

Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations' goals, The five levels, Governance Modes in the use of IT Security and Ethical Issues: Introduction, Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical solutions for Privacy Protection

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

23BPU801 BUSINESS ENVIRONMENT Semester – VIII

Instruction Hours / week: L: 4 T:2 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

- 4C

COURSE OBJECTIVES:

To make the students

 To understand fundamental concepts of business environment and gain knowledge on mode of privatization and globalization of business

- 2. To able to carry out industry analysis
- 3. To understand concept of corporate governance and corporate social responsibility
- 4. To learn impact of political, social and cultural environment on business
- 5. To understand rate of technology growth in India

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand fundamental concepts of business environment	Apply
	and gain knowledge on mode of privatization and	
	globalization of business	
CO2	Able to carry out industry analysis	Analyze
CO3	Understand concept of corporate governance and corporate	Apply
	social responsibility	
CO4	Learn impact of political, social and cultural environment on	Understand
	business	
CO5	Understand rate of technology growth in India	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	${f L}$	M	L	M	M	S	M
CO2	S	S	L	M	L	L	M	L	S	S
CO3	S	M	S	L	M	L	M	M	S	M
CO4	M	S	S	L	M	L	M	M	S	S
CO5	S	M	S	L	M	L	M	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (12)

Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning - Process - Techniques of Environmental Scanning - Practices of Environmental Scanning.

UNIT II (12)

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO -

Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy - Foreign Institutional Investors.

UNIT III (12)

Industry Analysis - Industry Analysis - Economic Reforms and Competitive Environment - Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry.

UNIT IV (12)

Political, Social and Cultural Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

UNIT V (12)

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy - Technology Transfer.

- 1. Francis Cherunilam (2019), Business Environment Text & Cases, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 2. K. Aswathappa (2019), Essentials of Business Environment, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 3. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, SBPD Publishing House, Uttar Pradesh
- 4. https://www.coursera.org/learn/global-business-environment

23BPU802 DIGITAL MARKETING Semester – VIII

Instruction Hours / week: L: 4 T:2 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

6H

- 4C

COURSE OBJECTIVES:

To make the students

1. To understand various digital marketing platforms and strategies & gain knowledge method of developing and hosting a website

- 2. To comprehend fundamental principles on e mail marketing and search engine optimization
- 3. To acquire knowledge on online reputation management
- 4. To gain knowledge on digital marketing data analytics
- 5. To gain knowledge on various online marketing tools

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level	
CO1	Understand various digital marketing platforms and	Apply	
	strategies & gain knowledge method of developing and		
	hosting a website		
CO2	Comprehend fundamental principles on e mail marketing	Analyze	
	and search engine optimization		
CO3	Acquire knowledge on online reputation management	Apply	
CO4	Gain knowledge on digital marketing data analytics	Understand	
CO5	Gain knowledge on various online marketing tools	Understand	

Mapping with Programme Outcomes

COs		PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	L	M	S	S	S
CO2	S	S	L	L	L	M	L	S	S	M
CO3	M	S	M	M	M	L	M	S	S	S
CO4	S	S	L	L	L	M	L	S	S	M
CO5	S	S	L	L	L	M	L	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (12)

Introduction of the digital marketing - Meaning - Digital Vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - Swot Analysis - Target Group Analysis - Benefits of Digital Marketing - Digital Marketing Platforms and Strategies- Comparing Digital with Traditional Marketing - Issues Arise When Digital Marketing Goes Wrong - Role of Digital Marketing In Developing Brands - Drive Sales - Encourage Product and Service Development and Innovation- Aid Recruitment and Training.

UNIT II (12)

Website: Website -Domain name - Types of domain - Register a Domain Name. Webhosting concepts - Types of Websites - HTML, CSS and Java Script. Popular CMS. Website designing with WordPress: WordPress - Benefits of using WP. Admin Interface Basics. Theme settings and Customization. Content Management in WP. Categories, Tags and Posts. Pages and Subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding Widgets to the Website. Best Plugins in WP.

UNIT III (12)

Online Marketing Tools - Creating a Facebook page - Visual identity of a Facebook page - Types of publications - Facebook Ads - Creating Facebook Ads - Ads Visibility . Business opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts. Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics.

E-mail Marketing - E-mail Marketing Plan - E-mail Marketing Campaign Analysis - Keeping up with Conversions- Digital Marketing Budgeting - Resource Planning - Cost Estimating - Cost Budgeting - Cost Control- Google AdWords- creating accounts - Google AdWords- Types.

Introduction to Search Engine Optimization: How the search engine works - SEO Optimization - Writing the SEO content. Mobile marketing - Growth in mobile industry - Benefits of mobile marketing and its goals. Creating a Mobile Website. App Creation Strategy. Video Marketing: Importance of Video Marketing. Create a Video Campaign. Location Targeting and Bidding Strategies. Measuring the Results of Campaign. Best practices of Video Ads.

UNIT IV (12)

Online Reputation Management: ORM - Need ORM - Examples of ORM. Areas to analyze in ORM. Generate ORM report. Things to do in ORM - Monitor search results, complaint sites, reviews, sites and blogs, and social media.

UNIT V (12)

Merging Digital Marketing and Data Analytics: Analytics and its Importance for Business. Key Performance Metrics in Analytics - Audience Reports - Traffic reports - Behavior reports - Conversion Tracking.

- 1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
- 2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi
- 3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st Edition, BPB Publications, New Delhi
- 4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications, New

Delhi

- 5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
- 6. Sarah McHarry(2013), Word press To Go, Create space Independent Pub
- 7. Karol Krol(2017), Word Press Complete Sixth Edition, Packt Publishing Limited, United Kingdom

23BPU803 AUDITING Semester – VIII 6H – 4C

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

- 1. To understand the concept and the procedure for internal audit techniques
- 2. To understand the auditor position relating to verification and valuation of assets and liabilities.
- 3. To acquire knowledge on auditor of joint stock companies
- 4. To impart the investigation procedure of business entities
- 5. To be familiar with the principles and practices of auditing of companies

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the concept and the procedure for internal audit	Apply
	techniques	
CO2	Understand the auditor position relating to verification and	Analyze
	valuation of assets and liabilities.	
CO3	Acquire knowledge on auditor of joint stock companies	Apply
CO4	Impart the investigation procedure of business entities	Understand
CO5	Familiar with the principles and practices of auditing of	Understand
	companies	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	${f L}$	M	L	M	M	S	M
CO2	S	M	L	M	L	L	M	L	S	S
CO3	S	M	S	L	M	L	M	M	S	M
CO4	M	S	S	L	M	L	M	M	S	S
CO5	S	M	S	L	M	L	M	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (12)

Auditing: Origin – Meaning - Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT II (12)

Internal Control and Check: Internal Control – Internal Check and Internal Audi t –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III (12)

Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets-Verification and Valuation of Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT IV (12)

Audit of Joint Stock Companies: Introduction – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Type

UNIT V (12)

Investigation: Meaning - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

- 1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
- 2. B.N. Tandon (2015), Handbook on Practical Auditing, S. Chand Company Ltd., New Delhi
- 3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House, New Delhi
- 4. https://www.coursera.org/learn/auditing-part1-conceptual-foundations https://www.coursera.org/learn/corporate-governance-mitos-realidades

23BPU804

SERVICES MARKETING

 $\underline{Semester-VIII}$

6H - 4C

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

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

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of Services marketing, and 6Ps of	Apply
	Services Marketing	
CO2	Communicate orally and in written form the concepts of	Analyze
	Services marketing and 6 Ps of Services marketing	
CO3	Apply the Services marketing concepts and skills lifelong.	Apply
CO4	Know the business case studies and try to apply the	Understand
	theoretical learning into lifelong practice.	
CO5	Able to evaluate the appropriate alternatives and service	Understand
	delivery and Understand the importance Service Market	
	Segmentation.	

Mapping with Programme Outcomes

Trupping with 110gramme outcomes											
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	
CO1	S	S	M	L	L	L	S	M	S	L	
CO2	S	S	M	L	L	L	S	M	S	L	
CO3	M	S	M	M	L	M	S	S	S	M	
CO4	S	M	S	M	L	L	M	M	M	S	
CO5	M	S	M	L	M	M	M	S	S	M	

S-Strong; M-Medium; L-Low

UNIT I (12)

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

 $UNIT - II \tag{12}$

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

UNIT - III (12)

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

UNIT - IV (12)

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

 $UNIT - V \tag{12}$

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

SUGGESTED READINGS:

- 1. Bhattacharya, C. (2019). Services marketing. Excel Books India.
- 2. Christopher Lovelock And JochenWirtz, Services Marketing, Pearson Education, NewDelhi.
- 3. Kenneth E. Clow, David L. Kurtz, Services Marketing, 2e, Operation, Management, and Strategy.
- 4. Valarie A. Z•itharn1, Mary Jo Bitner, Services Marketing, Integrating Customer Focusacross the Firm, Tata McGraw Hill, and New Delhi.
- 5. Srinivasan. R; Services Marketing, the Indian Context, Prentice Hall India, New Delhi.
- 6. S.M. Jha, Services Marketing, Himalaya Publishing House, Mumbai.

E- LEARNING RESOURCES:

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

23BPU805

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Semester – VIII 6H – 4C

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

- 1. To carryout fundamental and technical analysis
- 2. To acquire knowledge on various portfolio theories
- 3. To carryout portfolio section and portfolio analysis
- 4. To evaluate portfolio performance
- 5. To choose a right investment avenue and carry out portfolio revision and to construct an optimal portfolio

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Carryout fundamental and technical analysis	Apply
CO2	Acquire knowledge on various portfolio theories	Analyze
CO3	Carryout portfolio section and portfolio analysis	Apply
CO4	Evaluate portfolio performance	Understand
CO5	Choose a right investment avenue and carry out portfolio	Understand
	revision and Construct an optimal portfolio.	

Mapping with Programme Outcomes

	8									
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	L	M	L	S	M	S	L
CO2	S	S	M	L	M	L	M	M	S	M
CO3	M	S	M	${f L}$	L	M	S	S	S	M
CO4	S	M	S	M	L	L	M	M	M	S
CO5	M	S	M	L	M	M	M	S	S	S

S-Strong; M-Medium; L-Low

(12)

UNIT I : Investment - Nature and scope of Investment Management - Importance of Investment management - Factors influencing Investment Management - Fundamental and technical analysis - Economic analysis - Industry analysis - Company analysis - Efficient market hypothesis- Time Value of Money - Risk Return Analysis - Annualized Return, Compound Annual Growth - Qualified Investment Plan.

UNIT II: Concept of Portfolio Management – Objective of Portfolio Management-Alternative Investment Funds – Portfolio –Management process, targeting, designing, auditing and Revising portfolios. Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling CAPM and APT.

(12)

UNIT III: Portfolio analysis: Evaluation of Securities - Choice of Securities for Inclusion in the Portfolio - Measuring return and risk - Attainable set of Portfolio. Portfolio Selection - Ascertaining Efficient Portfolio - Locating Efficient Frontier - Markowitz Approach. Single Index Model - Portfolio Choice - Utility Theory and Indifference Curve.

(12)

UNIT-IV: Portfolio Performance Evaluation: Dimensions of Evaluation – Sharpe Measure – Treynore Measure – Jenson Measure – Comparison of the Three Measure of Portfolio Performance – Portfolio Insurance.

(12)

UNIT V: Portfolio revision: Needs and Problems – Methods of Revision Formula Plan for Revision Constant value, Constant Ratio and Variables plans- Private Equity.

Note: This Paper consisting of 80% Theory and 20% Problem.

- 1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10thEdition, Mc Graw-Hill, New Delhi
- 2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th Edition, Mc Graw Hill, New Delhi
- 3. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, PrenticeHall of India, New Delhi.
- 4. Dhanesh Kumar Khatri, (2010), Investment Management and Security Analysis –Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
- 5. M. Ranganathan, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education, New Delhi
- 6. https://www.coursera.org/learn/portfolio-management

23BPU801 **BUSINESS ENVIRONMENT** Semester - VIII

Instruction Hours / week: L: 4 T:2 P:0 Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

- 4C

COURSE OBJECTIVES:

To make the students

- To understand fundamental concepts of business environment and gain knowledge on mode of privatization and globalization of business
- 7. To able to carry out industry analysis
- To understand concept of corporate governance and corporate social responsibility
- 9. To learn impact of political, social and cultural environment on business
- 10. To understand rate of technology growth in India

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Understand fundamental concepts of business environment	Apply
	and gain knowledge on mode of privatization and	
	globalization of business	
CO2	Able to carry out industry analysis	Analyze
CO3	Understand concept of corporate governance and corporate	Apply
	social responsibility	
CO4	Learn impact of political, social and cultural environment on	Understand
	business	
CO5	Understand rate of technology growth in India	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	${f L}$	M	L	M	M	S	M
CO2	S	S	L	M	L	L	M	L	S	S
CO3	S	M	S	L	M	L	M	M	S	M
CO4	M	S	S	L	M	L	M	M	S	S
CO5	S	M	S	L	M	L	M	M	S	M

S-Strong; M-Medium; L-Low

UNIT I (12)

Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning - Process - Techniques of Environmental Scanning - Practices of Environmental Scanning.

UNIT II (12)

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment -Globalization - Nature and Rationale - Multinational Corporations - India & WTO -

Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy - Foreign Institutional Investors.

UNIT III (12)

Industry Analysis - Industry Analysis - Economic Reforms and Competitive Environment - Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry.

UNIT IV (12)

Political, Social and Cultural Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

UNIT V (12)

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy - Technology Transfer.

- 5. Francis Cherunilam (2019), Business Environment Text & Cases, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 6. K. Aswathappa (2019), Essentials of Business Environment, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
- 7. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, SBPD Publishing House, Uttar Pradesh
- 8. https://www.coursera.org/learn/global-business-environment

23BPU802 DIGITAL MARKETING Semester – VIII

Instruction Hours / week: L: 4 T:2 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

- 4C

COURSE OBJECTIVES:

To make the students

6. To understand various digital marketing platforms and strategies & gain knowledge method of developing and hosting a website

- 7. To comprehend fundamental principles on e mail marketing and search engine optimization
- 8. To acquire knowledge on online reputation management
- 9. To gain knowledge on digital marketing data analytics
- 10. To gain knowledge on various online marketing tools

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level	
CO1	Understand various digital marketing platforms and	Apply	
	strategies & gain knowledge method of developing and		
	hosting a website		
CO2	Comprehend fundamental principles on e mail marketing	Analyze	
	and search engine optimization		
CO3	Acquire knowledge on online reputation management	Apply	
CO4	Gain knowledge on digital marketing data analytics	Understand	
CO5	Gain knowledge on various online marketing tools	Understand	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	L	M	S	S	S
CO2	S	S	L	L	L	M	L	S	S	M
CO3	M	S	M	M	M	L	M	S	S	S
CO4	S	S	L	L	L	M	L	S	S	M
CO5	S	S	L	L	L	M	L	S	S	S

S-Strong; M-Medium; L-Low

UNIT I (12)

Introduction of the digital marketing - Meaning - Digital Vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - Swot Analysis - Target Group Analysis - Benefits of Digital Marketing - Digital Marketing Platforms and Strategies- Comparing Digital with Traditional Marketing - Issues Arise When Digital Marketing Goes Wrong - Role of Digital Marketing In Developing Brands - Drive Sales - Encourage Product and Service Development and Innovation- Aid Recruitment and Training.

UNIT II (12)

Website: Website -Domain name - Types of domain - Register a Domain Name. Webhosting concepts - Types of Websites - HTML, CSS and Java Script. Popular CMS. Website designing with WordPress: WordPress - Benefits of using WP. Admin Interface Basics. Theme settings and Customization. Content Management in WP. Categories, Tags and Posts. Pages and Subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding Widgets to the Website. Best Plugins in WP.

UNIT III (12)

Online Marketing Tools - Creating a Facebook page - Visual identity of a Facebook page - Types of publications - Facebook Ads - Creating Facebook Ads - Ads Visibility . Business opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts. Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics.

E-mail Marketing - E-mail Marketing Plan - E-mail Marketing Campaign Analysis - Keeping up with Conversions- Digital Marketing Budgeting - Resource Planning - Cost Estimating - Cost Budgeting - Cost Control- Google AdWords- creating accounts - Google AdWords- Types.

Introduction to Search Engine Optimization: How the search engine works - SEO Optimization - Writing the SEO content. Mobile marketing - Growth in mobile industry - Benefits of mobile marketing and its goals. Creating a Mobile Website. App Creation Strategy. Video Marketing: Importance of Video Marketing. Create a Video Campaign. Location Targeting and Bidding Strategies. Measuring the Results of Campaign. Best practices of Video Ads.

UNIT IV (12)

Online Reputation Management: ORM - Need ORM - Examples of ORM. Areas to analyze in ORM. Generate ORM report. Things to do in ORM - Monitor search results, complaint sites, reviews, sites and blogs, and social media.

UNIT V (12)

Merging Digital Marketing and Data Analytics: Analytics and its Importance for Business. Key Performance Metrics in Analytics - Audience Reports - Traffic reports - Behavior reports - Conversion Tracking.

- 8. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
- 9. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi
- 10. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st Edition, BPB Publications, New Delhi
- 11. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications, New

Delhi

- 12. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
- 13. Sarah McHarry(2013), Word press To Go, Create space Independent Pub
- 14. Karol Krol(2017), Word Press Complete Sixth Edition, Packt Publishing Limited, United Kingdom

23BPU891 RESEARCH PROJECT Semester – VIII

Instruction Hours / week: L: 18 T:0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

18H - 12C

COURSE OBJECTIVES:

To make the students

- 1. To choose the right problem of the study & right sampling technique
- 2. To construct instrument for data collection
- 3. To carry out their statistical analysis
- 4. To write the interpretation for statistical analysis
- 5. To draft their project report

COURSE OUTCOMES:

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & right sampling	Apply
	technique	
CO2	Construct instrument for data collection	Analyze
CO3	Carry out their statistical analysis	Apply
CO4	Write the interpretation for statistical analysis	Understand
CO5	Draft their project report	Understand

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	L	S	M	L	L	L
CO2	L	L	S	S	S	M	M	S	S	S
CO3	S	S	S	M	M	M	L	L	L	L
CO4	L	M	S	S	S	M	M	S	S	M
CO5	M	S	M	S	M	S	L	M	S	M

S-Strong; M-Medium; L-Low

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

Report should contain

Introduction

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

* Research Methodology

o Research Design

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