

KARPAGAM ACADEMY OF HIGHER EDUCATION

DEPARTMENT OF COMMERCE

B.COM (Business Process Services)

(For the students admitted during the year 2016-2019 Batch onwards)

Scheme of Examination

Course Code	Name of the Course	Objectives and Outcomes		Instruction Hours/Week			Credit	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	TOTAL
SEMESTER-I										
16LAU101	Language-I	I, II, III	a,b,c,d,e,f,g,h,i	6	0	0	6	40	60	100
16ENU101	English-I	II,IV	b,c,d,e,f,g,h,i	4	0	0	4	40	60	100
16BPU101	Financial Accounting	I,II	a,b,c,d,e,f,g,h,i	5	0	0	5	40	60	100
16BPU111	Financial Accounting (Practical)	I,II	a,b,c,d,e,f,g,h,i	0	0	3	1	40	60	100
16BPU102	Business Organization and Management	III,IV	b,c,d,e,f,g,h,i	6	2	0	6	40	60	100
16AEC101	Business Communication	II,IV	d,e,f,h	4	0	0	4	40	60	100
	Semester Total			25	2	3	26	240	360	600
Semester -II										
16LAU201	Language-II	I, II, III	a,b,c,d,e,f,g,h,i	6	0	0	6	40	60	100
16ENU201	English-II	II,IV	e,g,h	4	0	0	4	40	60	100
16BPU201	Business Law	I,II,IV	a,b,c,d,e,f,g,h,i	5	0	0	5	40	60	100
16BPU211	Ms- Office and Automation (Practical)	I,II,III	a,b,c,d,e,f,g,h,i	0	0	3	1	40	60	100
16BPU202	Business Mathematics and Statistics	I,II,III	a,b,c,d,e,f,g,h,i	6	2	0	6	40	60	100
16AEC201	Environmental Studies	III,IV	b,c,i	4	0	0	4	40	60	100
	Semester Total			25	2	3	26	240	360	600

SEMESTER-III										
16ENU301	English-III	II,IV	b,c,d,e,f, g,h,i	6	2	0	6	40	60	100
16BPU301	Business process services in Finance and Accounting	II,III	b,c,d,e,f, g,h,i	6	2	0	6	40	60	100
16BPU302	Corporate Law	II,IV	b,c,d,e,f, g,h,i	5	0	0	5	40	60	100
16BPU311	Corporate Law (Practical)	II,IV	b,c,d,e,f, g,h,i	0	0	3	1	40	60	100
16BPU303A	Business Process Services in Insurance	I,II,III	a,b,c,d,e, f,g,h,i	6	0	0	4	40	60	100
16BPU303B	Financial Analysis and Reporting	I,III	a,b,c,d,e, h,i	6	0	0	4			
	Semester Total			23	4	3	22	200	300	500
SEMESTER-IV										
16ENU401	English-IV	II,IV	e,g,h	6	2	0	6	40	60	100
16BPU401	Corporate Accounting	I,II,IV	a,b,c,d,e, f,g,h,i	5	0	0	5	40	60	100
16BPU411	Corporate Accounting (Practical)	I,II,IV	a,b,c,d,e, f,g,h,i	0	0	3	1	40	60	100
16BPU402	Business process services in Banking	I,II,III	a,b,c,d,e, f,g,h,i	6	2	0	6	40	60	100
16BPU403 A	Retail Environment and Market Research	I,II,III	a,b,c,d,e, f,g,h,i	6	0	0	4	40	60	100
16BPU403 B	E-commerce	I,III	a,b,c,d,e, h,i	6	0	0	4			
	Semester Total			23	4	3	22	200	300	500
SEMESTER-V										
16BPU501A	Business Process Service in Capital Market	I,II,III	a,b,c,d,e, f,g,h,i	6	2	0	6	40	60	100
16BPU501 B	Entrepreneurship	I,IV	b,c,d,e,f, h,i	6	2	0	6			
16BPU502A	Taxation	I,II,IV	a,b,c,d,e, f,g,h,i	5	0	0	5	40	60	100
16BPU502B	Auditing	I,III,IV	a,b,c,d,e, f,g,h,i	5	0	0	5			
16BPU511A	Taxation (Practical)	I,II,IV	a,b,c,d,e,	0	0	3	1	40	60	100

			f,g,h,i							
16BPU511B	Auditing (Practical)	I,III,IV	a,b,c,d,e, f,g,h,i	0	0	3	1			
16BPU503A	Managing Business Processes-I	I,II,IV	a,b,c,d,e, f,g,h,i	6	0	0	4	40	60	100
16BPU503B	Advertising	I,II,III	a,b,c,d,e, f,g,h,i	6	0	0	4			
16BPU504 A	Campus to Corporate Transition	II,III,IV	a,b,c,d,e, f,g,h,i	6	2	0	6	100	0	100
16BPU504B	Business Ethics	II,IV	b,c,d,e,f, g,h,i	6	2	0	6	40	60	100
	Semester Total			23	4	6	27	260/200	240/300	500
SEMESTER-VI										
16BPU601A	Financial Management	I,III	a,b,c,d,e, h,	5	0	0	5	40	60	100
16BPU601B	Human Resource Management	I,III	a,b,c,d,e, h,	5	0	0	5			
16BPU611A	Financial Management (Practical)	I,III	a,b,c,d,e, ,h,i	0	0	3	1	40	60	100
16BPU611B	Human Resource Management (Practical)	I,III	a,b,c,d,e, h,i	0	0	3	1			
16BPU602A	Cost and Management Accounting	I,II	a,b,c,d,e, f,g,h,i	6	2	0	6	40	60	100
16BPU602B	Office Management and Secretarial Practice	I,III,IV	a,b,c,d,e, f,h,i	6	2	0	6			
16BPU603A	Managing Business Processes-II	I,II,IV	a,b,c,d,e, f,g,h,i	6	0	0	4	40	60	100
16BPU603B	Personal Selling and Salesmanship	II,III,IV	b,c,d,e,f, g,h,i	6	0	0	4			
16BPU604A	Managerial Economics	I,III,IV	a,b,c,d,e, f,h,i	6	2	0	6	40	60	100
16BPU604B	Retail Management	I,II,III	a,b,c,d,e, f,g,h,i	6	2	0	6			
ECA/NCC/NSS/Sports/ General interest etc										Good
	Semester Total							200	300	500
	Grand total							1280	1920	3200

Program Educational Objective (PEO)

- I. Graduate will familiarize oneself with knowledge and application skills in the domain of accounting, finance, insurance, taxation, and business process service
- II. Graduates will acquire skills which would equip one to face the modern-day challenges and become job ready in various sectors and in particular to ITeS and BPS industry.
- III. Graduates will develop a progressive learning approach in various domains of commerce and BPS industry and continue to excel in their career.
- IV. Graduates will develop and exhibit a high standard of moral conduct and grow into socially responsible citizens contributing to the growth of the profession and the society.

Program Outcomes (PO)

- a. Graduates will have a strong understanding of basic and advanced levels of commerce, accounting, and business process services.
- b. Graduates will acquire skill in the BPS specific domains in accounting, insurance, retail management and improve decision-making skills to solve problems in day to day business activities for sustainable development.
- c. Graduates will develop the ability to examine and apply in-depth domain knowledge to analyze and solve complex business problems analytically and technologically.
- d. Graduates will understand the day to day issues in the business process domain and solve problems by exhibiting critical thinking skills.
- e. Graduates will acquire effective and interactive communication skills to attain goals as a team by exchanging ideas.
- f. Graduates will be able to integrate the skills and knowledge to provide innovative solutions.
- g. Graduates will exhibit leadership to empower business organizations by working together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- h. Graduates will be able to do understand and learn changes in the fields relating to all domains specific to ITeS and BPS sector.
- i. Graduates will be able to understand and apply the attained thoughts in securing employment in various levels and or start up a business in the field of ITeS and BPS

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	I
Graduate will familiarize oneself with knowledge and application skills in the domain of accounting, finance, insurance, taxation, and business process service	✓	✓	✓		✓			✓	
Graduates will acquire skills which would equip one to face the modern-day challenges and become job ready in various sectors and in particular to ITeS and BPS industry.		✓	✓	✓	✓	✓	✓	✓	✓
Graduates will develop a progressive learning approach in various domains of commerce and BPS industry and continue to excel in their career.		✓	✓	✓				✓	
Graduates will develop and exhibit a high standard of moral conduct and grow into socially responsible citizens contributing to the growth of the profession and the society.			✓	✓	✓	✓		✓	✓

பகுதி - I, தமிழ்
16LAU101 :
பகுதி - I தமிழ்ப் பாடத்திட்டம் (2016-2017)
பருவம் I
தமிழ் முதல் தாள்
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

Semester I
L T P C
6 - - 6

COURSE OBJECTIVES

To make the students

1. Learning way of thinking and expressive ability.
2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
5. Awareness raising on awareness, culture etc. in the growing community.
6. Preparing students for government exams.

COURSE OUTCOMES

Learners should be able to

1. Complete introduction to 'History of Tamil Literature', which is an optional subject in competitive examinations such as Indian Citizenship.
2. Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
3. 'Scientific Tamil', the field of development of Tamil; Development of multi-pronged research thinking on 'Internet Tamil'.
4. Having creative self-improvement and creativity development for employment.
5. An attitude of seeking literature in support of social and biological values.
6. Skill development for translation based employment.

அலகு - I : இக்கால இலக்கியம்:

(20 மணிநேரம்)

கல்வி : மகாகவி பாரதியார் - சுயசரிதை - ஆங்கிலக் கல்வி.

இன்றைய நிலை : கவிமணி தேசிய விநாயகம் -ஒற்றுமையே உயிர்நிலை

: கவிஞர் அப்துல்ரகுமான் - கால வழி

மனிதநேயம் : கவிஞர் சிற்பி பாலசுப்பிரமணியன் - மலையாளக் காற்று

கவிஞர் தாமரை - மழைக்குறிப்பு

சூழலியல் : கவிஞர் வைதீஸ்வரன் -விரல் மீட்டிய மழை

பெண்ணியம் : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை

கவிஞர் வைரமுத்து - அம்மா

வாழ்க்கை : கவிஞர் தருமுசிவராம் - வாழ்வுப் பாடல்
இயற்கை : பாவேந்தர் பாரதிதாசன் - அழகின் சிரிப்பு - வான்.

அலகு - II : அற இலக்கியம்:

(15 மணிநேரம்)

கொன்றை வேந்தன்: 1 - 50 பாடல்கள்
திருக்குறள்: பண்புடைமை, வினைத்திட்டம் -20 குறள்கள்
பழமொழி நானூறு: 5 பாடல்கள்
வேதநாயகம்பிள்ளை நீதிநூல்: 74 -78 பாடல்கள்
பெருவாயின் முள்ளியார் ஆசாரக்கோவை: 5 பாடல்கள்

அலகு - III : சிற்றிலக்கியம்:

(15 மணிநேரம்)

மூவருலா: 1-26 கண்ணிகள்
திருச்செந்தூர் முருகன் பிள்ளைத்தமிழ்: 2 பாடல்கள்
குற்றாலக்குறவஞ்சி: 5 பாடல்கள்
முக்கூடற்பள்ளு : 5 பாடல்கள்
கலிங்கத்துப் பரணி: போர்பாடியது- 9 பாடல்கள்

அலகு - IV : கட்டுரை:

(10 மணிநேரம்)

1. உயர்தனிச் செம்மொழி - பரிதிமாற்கலைஞர்
2. கட்டிடக்கலை - அ.இராசமாணிக்கனார்
3. வாழ்க்கை -இளவழகனார்
4. ஆளுமைத்திறன் அறிவோம் - ஸ்ரீகண்ணன்
5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

அலகு- V : மொழிப்பயிற்சி:

(12 மணிநேரம்)

1. படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள் இலக்கணப் பயிற்சிகள்

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

				Semester I
			L T P C	
16ENU101		ENGLISH I	4 - - 4	

COURSE OBJECTIVES:

To make the students

1. To train students to acquire proficiency in English.
2. To explore different genres of literature and learning grammar.
3. To provide aesthetic pleasure through literature.
4. To inculcate moral values through literature.
5. To develop ethical values.
6. To give basic grammar knowledge.

COURSE OUTCOMES:

Learners should be able to

1. Develop the knowledge of interpersonal skills.
2. Establish and maintain social relationships.
3. Genres of literature will give moral values of life.
4. Develop communication skills in business environment
5. Communication skills will get developed.
6. Develop to have language competence.

UNIT I

Prose: Google Guys (Extract) – Richard L Brandt

Poetry: The Blind Pedlar – Osbert Sitwell

Short Story: A Garden So Rich – Christie Craig

Vocabulary: Prefix, Antonyms, Sentence Completion

Grammar: Article, Adverb, Pronoun

UNIT II

Prose: Happiness 101 – Geeta Padmanabhan

Poetry: An Old Woman – Arun Kolatkar

Vocabulary: Suffix, Analogies

Grammar: Noun, Adjective

UNIT III

Prose: Structured Procrastination – John Perry

Short Story: The Umbrella Man – Roald Dahl

One-Act Play: The Boy Who Stopped Smiling – Ramu Ramanathan

Vocabulary: Synonyms, Euphemisms, Word Definitions

Grammar: Verb, Conjunction and Interjection, Indirect/Reported Speech

UNIT IV

Poetry: No Sentence – Anjum Hassan

One-Act Play: While the Auto Waits- O' Henry

Vocabulary: Words Often Confused, Anagrams

Grammar: Preposition, Voice- Active and Passive

UNIT V

Short Story: The Bird – Amar Jalil

One-Act Play: The Cellphone Epidemic – Claudia I. Haas

Vocabulary: Portmanteau Words, One Word Substitution

Grammar: Question, Pronunciation

Prescribed Text:

Rao, G. Chandralekhya et al. *Spring* 2013. Emerald Publishers: Chennai.

Suggested Reading:

Shyamala, V. *English for Communication*. 2006. Emerald Publishers: Chennai

Semester I			
L	T	P	C
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16BPU101

FINANCIAL ACCOUNTING

COURSE OBJECTIVES:

To make the students

1. To learn the basic concepts and conventions of accounting and basic accounting framework.
2. To give insight into the business income and preparation of final accounts.
3. To learn accounting for hire purchase and installment system.
4. To learn the consignment feature and joint venture.
5. To study the partnership accounting and goodwill.
6. To apply the accounting procedures in practical.

COURSE OUTCOMES:

Learners should be able to

1. To understand the bookkeeping and purpose and functions of accounting
2. To know the depreciation and preparation of final accounts.
3. Describe the accounting for hire-purchase and installment system.
4. To identify the consigner and consignee & joint venture.
5. To know the accounting for partnership and calculation of profit-sharing ratio.
6. Apply the accounting procedures for partnership firm.

Unit I

Theoretical Framework: Accounting information system: Users and their Needs. Characteristics of Accounting - Functions, Advantages and Limitations of Accounting. Branches of Accounting- Bases of Accounting: - Concepts and Conventions –Accounting Standards – Journal- Ledger – Subsidiary Books – Trial Balance

Unit II

Business Income : Revenue Recognition – Depreciation – methods – straight line method – Diminishing Balance Method – Change in method of depreciation – Final Accounts – preparation of final accounts for non- corporate business entities

Unit III

Accounting for Hire-Purchase and Installment System : Transactions - Journal Entries and ledger accounts including Default and Repossession.

Unit IV

Consignment: Features, Accounting treatment - Consignor and Consignee. **Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit V

Accounting for Partnership: Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission – Retirement of a Partner.

Note:

Distribution of marks - 20% theory and 80% problems

Suggested Readings

Text Book

1. Reddy T.S.& Moorthy.A. (2012), *Financial Accounting*, Chennai, Margham Publications.

Reference Books:

1. Shukla, M.C. Grewal T.S. & Gupta. S.C. (2013) Revised Edition, *Advanced Accounts*. New Delhi.Vol.-I. S. Chand & Co.,
2. Maheshwari, S.N. & Maheshwari S. K. (2013) *Financial Accounting*. New Delhi Vikas Publishing House.
3. Deepak Sehgal. (2014) *Financial Accounting*. New Delhi, Vikas Publishing House,
4. Tulsian, P.C. (2004) *Financial Accounting*, Pearson Education.
5. *Compendium of Statements and Standards of Accounting*.(2012) New Delhi, The Institute of Chartered Accountants of India,

COURSE OBJECTIVES:**To make the students**

1. To learn the basic concepts and conventions of accounting and basic accounting framework.
2. To give insight into the business income and preparation of final accounts through tally.
3. To prepare the books of accounts through tally.
4. To know about the accounting process and preparation of final accounts and inventory valuation.
5. To know the accounting for partnership and calculation of profit-sharing ratio.
6. To create stock items and groups

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

1. To understand the bookkeeping and purpose and functions of accounting
2. To know preparation of final accounts.
3. Apply practical knowledge on accounting practices
4. Prepare accounting for partnership and calculation of profit-sharing ratio.
5. Prepare the final accounts and compute inventory valuation.
6. Creation of stock items and groups

List of Practical:

1. Creating a Company
2. Configure and features settings
3. Creating accounting ledgers and groups
4. Creating stock items and groups
5. Voucher entry
6. Generating reports –
 - Cash book
 - Ledger accounts
 - Trial balance
 - Profit and loss account
 - Balance sheet
 - Fund flow statement
 - Cash flow statement
 - Selecting and shutting a company;

- Backup and Restore data of a company

Suggested Readings

Reference Books :

1. Shraddha Singh, Navneet Mehra (2010). *Tally ERP 9: Power of Simplicity*. New Delhi, PBP Publication.
2. Nadhani. (2013). *Tally9.2*. New Delhi: PBP Publication.
3. Rita Bhargava.(2011). *Tally 9.2*. New Delhi, Cyber Publication

16BPU102 BUSINESS ORGANIZATION AND MANAGEMENT

COURSE OBJECTIVES:

To make the students

1. To provide basic knowledge of foundation of Indian business, skill development and Skill development.
2. To learn the business enterprise, include the sole property, JHF, partnership and multinational corporations.
3. To learn the process of management, departmentation and group and teams.
4. To study the leadership, motivation, concepts and style.
5. To provide the functional areas of management
6. To know the product life cycle of products

COURSE OUTCOMES

Learners should be able to

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

Leadership, Motivation and Control: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation - Concept and Importance- Maslow Need Hierarchy Theory-

Herzberg Two Factors Theory- Communication- Process and Barriers- Control Concept and Process.

Unit V

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

Suggested Readings

Text Book

1. Y.K.Bhushan (2012).Business Organization and Management. New Delhi: Sultanchand & sons

Reference books:

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

COURSE OBJECTIVES:
To make the students

1. To provide an overview of Prerequisites to Business Communication & effective Organizational Communication.
2. To impart the correct practices of the strategies of Effective Business writing
3. To put in use the basic mechanics of business reports
4. To provide an outline to preparation of resume, interview and business report presentations.
5. To underline the presentation, include that the PPT, visual aids.
6. To use updated technology for various types of communication globally.

COURSE OUTCOMES**Learners should be able to**

1. To effectiveness of management communication and different forms of communication and barriers.
2. To understand the practices of effective business writing.
3. To evaluate the write the report writing, structure of writing.
4. Able to understand the preparation of resume and interview and group discussion.
5. To understood the presentation and visual aids.
6. Use appropriate technology for business communication.

Unit I

Nature of Communication: Process of Communication, Types of Communication (verbal & Non-Verbal). Importance of Communication, Different forms of Communication; Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers. Cultural Barriers, Physical Barriers, Organizational Barriers

Unit II

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes.

Unit III

Report Writing: Business reports. Types, Characteristics, Importance, Elements of structure. Process of writing, Order of writing the final draft and check lists for reports.

Unit IV

Application Letters: Preparation of Resume – Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech- Business Report Presentations.

Unit V

Oral Presentation: Importance, Characteristics, Presentation Plan, Power Point Presentation. Visual aids.

Suggested Readings

Text Book:

1. Rajendra Pal Korahill. (2013). *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons.

Reference Books:

1. Bovee, & Thill, (2015), "*Business Communication Today*", [13th Edition] Pearson Education
2. Shirley Taylor, (2012). *Communication for Business*, Pearson Education [7th Edition]
3. Locker & Kaczmarek, (2013) *Business Communication: Building Critical Skills*, Tata McGraw Hill Education ,
4. Leena Sen, *Communication Skills*, (2007) , New Delhi, PHI Learning [2nd Edition]

COURSE OBJECTIVES

To make the students

1. Learning way of thinking and expressive ability.
2. Improving the scope of research.
3. Realizing the subtle parts of life that literature conveys.
4. Realizing the role that literature plays in the maturation of the human mind.
5. Awareness raising on awareness, culture etc. in the growing community.
6. Preparing students for government exams.

COURSE OUTCOMES

Learners should be able to

1. Complete introduction to 'History of Tamil Literature', which is an optional subject in competitive examinations such as Indian Citizenship.
2. Access to literature with a research-oriented approach to inscriptional, manuscript, and archaeological research.
3. 'Scientific Tamil', the field of development of Tamil; Development of multi-pronged research thinking on 'Internet Tamil'.
4. Having creative self-improvement and creativity development for employment.
5. An attitude of seeking literature in support of social and biological values.
6. Skill development for translation based employment.

அலகு - I : பக்தி இலக்கியம் **(10 மணிநேரம்)**

சைவ, வைணவ இலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. சைவம் - பெரியபுராணம் - திருமூலநாயனார் புராணம்.
2. வைணவம் - பெரியாழ்வார் திருமொழி: 10 பாடல்கள்

அலகு - II : சங்க இலக்கியம் : **(25 மணிநேரம்)**

சங்க இலக்கியங்கள் அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை : 1. பிரசம் கலந்த - பாலை-110

2. தடமருப்பு எருமை- மருதம்-130

குறுந்தொகை : 1. கருங்கட்டாக் கலை - குறிஞ்சி- 69

2. உள்ளது சிதைப்போர்- பாலை-283

ஐங்குறுநூறு : 1. நெய்தல்-தொண்டிப்பத்து:

திரைஇமிழ் இன்னிசை-171

2. அன்னாய் வாழி வேண்டன்னை-203

பதிற்றுப்பத்து : 1. சிதைந்தது மன்ற-27

2. மீன்வயின் நிற்ப-90

பரிபாடல்: பரிபாடல் திரட்டு-மதுரை நகர்ச்சிறப்பு:

உலகம் ஒரு நிறையாத்தான்-6, மாயோன் கொப்பூழ்-7, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11.

கலித்தொகை : 1. குறிஞ்சிக்கலி-சுடர்தொடி -15

2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு : 1. அன்னாய் வாழி வேண்டன்னை-குறிஞ்சி-17

புறநானூறு : 1. யாதும் ஊரே யாவருங் கேளிர்-பொதுவியல்-192

2. கெடுக சிந்தை கடிதிவள் துணிவே -279

ஆ). பத்துப்பாட்டு

திருமுருகாற்றுப்படை - பழமுதிர்ச்சோலையின் சிறப்பு

முருகன் இருப்பிடங்கள்: சிறுதினை மலரொடு:218-275.

முருகன் அருள்புரிதல்: 286-295.

அலகு - III : காப்பியம்

(12 மணிநேரம்)

சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: (21-29) - கண்ணகியின் சிறப்பு: 'நாகநீள் நகரொடு' என்பதிலிருந்து தொடங்கி, 'கண்ணகி என்பாண் மன்னோ' என்பது வரையிலான தொடர்கள்.

நடுகற்காதை: (207-234) - சேரன் செங்குட்டுவன் கண்ணகிக்குக் கோயில் எடுத்தல்: 'அருந்திறலரசர்' என்பதிலிருந்து தொடங்கி, 'மன்னவரேறென்' என்பது வரையிலான தொடர்கள்.

வாழ்த்துக்காதை: (482-485) - செங்குட்டுவனுக்குக் கண்ணகி காட்சியளித்தல்: 'என்னே' என்பதிலிருந்து தொடங்கி, 'விசும்பில் தோன்றுமால்' என்பது வரையிலான தொடர்கள்.

வழக்குரை காதை: பத்தினிப் பெண்டிர் எழுவர் கதை: 'நீர்வார் கண்ணை' என்பதிலிருந்து தொடங்கி, 'புகாரென் பதியே' என்பது வரையிலான தொடர்கள்.

வஞ்சினமாலை: 'வன்னி மரமும்' என்பதிலிருந்து தொடங்கி, 'பதிப்பிறந்தேன்' என்பது வரையிலான தொடர்கள்.

துளாமணி: மந்திர சாலைச் சருக்கம் (தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

அலகு - IV : சிறுகதை

(15 மணிநேரம்)

1. குளத்தங்கரை அரசமரம் - வ.வே.சு.ஐயர்
2. காட்டில் ஒரு மான் - அம்பை
3. நாற்காலி - கி.ராஜநாராயணன்
4. நகரம் - சுஜாதா
5. எஸ்தர் - வண்ண நிலவன்
6. மரப்பாச்சி - உமா மகேஸ்வரி

அலகு- v : மொழிப்பயிற்சி

(10 மணிநேரம்)

படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)

மொழிபெயர்ப்பு

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

16ENU201	ENGLISH II	Semester II			
		L	T	P	C
		4	-	-	4

COURSE OBJECTIVES:

To make the students

1. To enable the learners to acquire English language skills.
2. To familiarize them with English literature.
3. To acquire Grammar.
4. To help learners imbibe cultural values.
5. To acquire skill of making correct sentences.
6. To reflect originality on the application of soft skills and express in writing their views.

COURSE OUTCOMES:

Learners should be able to

1. Learn to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. To get the social values.
4. To know the importance of communication
5. Get sound knowledge in English
6. Trained to communicate well for business purpose.

UNIT I

Prose: The Unexpected- Robert Lynd

Poetry: The Village Schoolmaster – Oliver Goldsmith

Short Story: The Lion's Share – Arnold Bennett

Vocabulary: Homonyms

Grammar: Irregular Verb

UNIT II

Prose: Travel by Train – J. B. Priestley

Poetry: The Gift of India – Sarojini Naidu

Grammar: Sentence pattern

UNIT III

Prose: Women's Education is Almost More Important than the Education of Boys and Men – Indira Gandhi

Short Story: The Necklace – Guy De Maupassant

One-Act Play: The Referee – W.H. Andrews and Geoffrey Dearmer

Vocabulary: Similes

Grammar: Discourse Markers

UNIT IV

Poetry: Ozymandias – P.B. Shelley

One-Act Play: The Pot of Broth- W.B. Yeats

Vocabulary: Collective Noun

Grammar: Correction of Sentences

UNIT V

Short Story: The Silver Butterfly– Pearl S. Buck

One-Act Play: The Bear – Anton Chekov

Vocabulary: Acronym

Grammar: Question Tag

Prescribed Text:

Wings of Communication 2014. Board of Directors. Emerald Publishers: Chennai

Suggested Reading:

Syamala, V. *English for Communication*. 2006. Emerald Publishers: Chennai.

Semester II

5 - - 5

16BPU201

BUSINESS LAW

COURSE OBJECTIVES:

To make the students

1. To know the legal framework of governing the business world.
2. To understand the framework of different modes of contract
3. To provide the student with knowledge of Indian partnership.
4. To understand the sale of goods and sale of agreement.
5. To study the fundamentals of law, negotiable instrument Act, RTI, IPL procedure and process.
6. To familiarize with the concepts in Indian Contract Act.

COURSE OUTCOMES

Learners should be able to

1. Identify the fundamental legal principles behind contractual agreements.
2. To understood the contract, guarantee and kinds of agency
3. Acquire problem solving techniques and to be able to present coherent, concise legal argument
4. Able understood the sale of goods and sale of agreement.
5. To understood the fundamentals of law, negotiable instrument act, RTI, IPL procedure and process.
6. Prepare various agreements related to contract

Unit I

Indian Contract Act 1872: Contract – Definition – Obligation and Agreement – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – Consideration - Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.

Unit II

Different Modes of Discharge of Contract: Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety- Pawn or Pledge – Rights of Payee – Rights and Liabilities of Finder of Lost Goods - Law of Agency – Kinds of Agency – Ex-Post Facto Agency Requirements – Rights and Liabilities of Principals and Agents.

Unit III

Indian Partnership Act 1932: Definition and Tests of Partnership – Implied Authority of Partners – Limitations – Firms Debts and Private Debts – Priority in Discharge – Rights and Liabilities of Partners – Dissolution of Partnership Firm.

Unit IV

Sale of Goods Act 1930: Definition of Sale and Distinction between Sale and Related Transaction Resembling Sale – Sale and Agreement to Sell – Rules Regarding Passing of Property in Goods – Condition and Warranties – Actual and Implied- Principle of Caveat Emptor - Limitations - Rights of Unpaid Vendor.

Unit V

Common Carriers: Definition - Rights and Duties of Common Carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter Party – Distinction- **RTI Act-** Features- Procedures. **Negotiable Instrument Act:** Features- Presumption- Types- Promissory Notes- Bills of Exchange-Cheques- Holder in Due Course - Liability of Parties- Rights of Parties- **Intellectual Property Legislations:** Meaning and scope of Intellectual Properties – Patent Act of 1970 – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – TRIPS.

Suggested Readings

Text Book

1. N.D. Kapoor. (2013). *Elements of Mercantile Law*. New Delhi: S.Chand & Co. Ltd..

Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2013), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2011), *Business Law*, New Delhi. National Publishing House
3. Agarwal S K, (2011), *Business Law*, [3rd edition] New Delhi, Galgotia Publishers Company,.
4. P C Tulsian & Bharat Tulsian (2001), *Business Law*, [2rd edition] McGraw Hill Education
5. Sharma, J.P. & Sunaina Kanojia (2011), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,

		Semester II			
		L	T	P	C
16BPU211	MS-OFFICE AND AUTOMATION-PRACTICAL	-	-	3	1

COURSE OBJECTIVES:

To make the students

1. To impart the knowledge on elements of computers, in all spears of business life.
2. To provide knowledge on Business software for document and presentation
3. To apply the arithmetic and logical functions in excel in business context
4. To prepare business presentation through power point
5. To Understand and apply the knowledge of database creation through Access.
6. To utilize the expertise of the Excel features and functions as a lifelong practice.

COURSE OUTCOMES:

Learners should be able to

1. To prepare business documents / letters
2. Apply the arithmetic and logical functions in excel in business context
3. Able to prepare business presentation through power point
4. Understand and apply the knowledge of database creation through Access.
5. Utilize the expertise of the Excel features and functions as a lifelong practice.
6. Understand the features of Spreadsheet applications and functions.

List of Practical

MS WORD

1. Type chairman's speech/Auditor's report/Minutes/Agenda and perform the following operations:
 Bold. Underline. Font size. Style. Background color. Text color. Line spacing. Spell check. Alignment. Header & Footer. Inserting pages and page numbers. Find and Replace.
2. Prepare shareholders meeting letter for 10 members' using mail merge operation.
3. Prepare Bio-Data by using Wizard/Template.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operation:
 Data entry. Total. Average. Result and Ranking by using arithmetic and logical functions and sorting.
2. Draw the different type of charts (line. Pie. Bar) to illustrate year wise performance of sales. purchase. profit etc. of a company by using chart wizard.
3. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers' using mathematical and logical functions.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slide must include name, brand name, type of product, Characteristics, Special features, Price, special offer etc.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following details:
Employee ID, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House rent Allowance and other deduction if any perform queries for different categories.
2. Create mailings labels for student database which should include atleast three tables and each table must have at least two fields with the following details: Roll Number. Name. Course. Year. College Name. University. Address and Phone number.

Suggested Readings

Text Book

1. R.K.Taxali. (1999) *P.C.Software Made Simple*. New Delhi Tata McGraw-Hill Publishing Company Ltd

16BPU202	BUSINESS MATHEMATICS AND STATISTICS	Semester II			
		L	T	P	C
		6	2	-	6

COURSE OBJECTIVES

To make the students

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To be aware on of issues in the construction of index numbers

COURSE OUTCOMES:

Learners should be able to

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

Unit I

Matrices & Basic Mathematics of Finance: Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

Unit II

Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit III

Uni-variate Analysis: Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit IV

Bi-variate Analysis: Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit V

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

Suggested Readings:

Text Books

1. N. D. Vohra.(2013) *Business Mathematics and Statistics*. [Reprint]. New Delhi, McGraw Hill Education (India) Pvt Ltd.

Reference Books

1. Mizrahi and John Sullivan. (2013). *Mathematics for Business and Social Sciences* [7th Edition] India, Wiley and Sons.
2. Budnick, P. (2011). *Applied Mathematics*. [4th Edition]. New Delhi, McGraw Hill Publishing Co.
3. J.K. Thukral. (2011). *Mathematics for Business Studies* [15th Edition]. Chennai, Mayur Publications
4. J. K. Singh. (2010). *Business Mathematics*. New Delhi, Himalaya Publishing House.
5. J. K. Sharma. (2013). *Business Statistics* [3rd Edition]. New Delhi, Pearson Education..
6. S.P. Gupta and Archana Gupta. (2013). *Elementary Statistics*. [7th Edition] New Delhi, Sultan Chand and Sons.
7. Richard Levin and David S. Rubin. (2015). *Statistics for Management* [7th Edition] New Delhi, Prentice Hall of India,.
8. M.R. Spiegel. (2013). *Theory and Problems of Statistics* [4th Edition] New Delhi,. McGraw Hill Publishing Co.

16AEC201	ENVIRONMENTAL STUDIES	Semester II			
		L	T	P	C
		4	-	-	4

COURSE OBJECTIVES:

To make the students

1. To understand the basic concepts of environment and ecosystem
2. To create the awareness the environmental problems among people.
3. To developing an attitude of concern for the environment and biodiversity and its conservation.
4. To know the environmental pollution, causes, effects and control measures of urban and industrial waste.
5. To study the special issue and the environment from unsustainable to sustainable development.
6. To be aware on environmental legislation.

Course Outcomes

Learners should be able to

1. Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
2. Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
5. To understood the environment ethics for climate change, global warming, acid rain and ozone layer depletion.
6. Identify the issues in Public awareness, Population growth, variation among nations

Unit-I

Introduction: Environment Definition, scope and importance, components, Ecosystem Definition, Concept, Scope, importance, Structure and functions of ecosystem. Energy flow, Ecological succession Food chains and food webs. Classification of ecosystem.

Unit II

Natural Resources - Renewable and Non-renewable Resources: Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources: Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. Ill-effects of fire works.

Unit III

Biodiversity and Its Conservation: Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

Unit IV

Environmental Pollution: Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

Unit V

Social Issues and the Environment: From unsustainable to sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health.

Suggested readings

T1: Tripathy.S.N. and Sunakar Panda. (2004). Fundamentals of Environmental Studies; 2nd Edition, Vrianda Publications Private Ltd., New Delhi.

T2: Arvind Kumar,(2004). A Textbook of Environmental Science; APH Publishing Corporation, New Delhi.

T3: P.S.Verma, V.K.Agarwal.(2001). Environmental Biology (Principles of Ecology); S.Chand and Company Ltd., New Delhi.

T4: Anubha Kaushik, C.P.Kaushik, (2004). Perspectives in Environmental Studies, New Age International Pvt. Ltd. Publications, New Delhi.

R1: Singh, M.P., B.S. Singh and Soma S. Dey, (2004). Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.

R2: Daniel B.Botkin and Edward A. Keller. (1995). Environmental Science, John Wiley and Sons, Inc., New York.

R3: Uberoi, N.K., (2005). Environmental Studies, Excel Books Publications, New Delhi, India.

COURSE OBJECTIVES:**To make the students**

1. To develop confidence to respond in English during situations where the use of English is imperative.
2. To develop fluency in actual conversation in the English language.
3. To develop knowledge about business communication.
4. To develop knowledge about business writing.
5. To acquire knowledge on communication for different purpose.
6. To get knowledge to communicate in day to affairs.

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

1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students will have honed the skills of communication which is needed for business purpose.

UNIT I: Listening

Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking

Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading

Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing

Writing defined, Types of Writing, Components of Writing, Writing Contexts, Language and Style with accordance to the contexts

UNIT V: Vocabulary Enrichment

Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

Suggested Reading:

Learning to Learn: Study Skills in English Cambridge, 2015
Advanced Skills; Simon Harenas – CUP. 2015

Business Results, Woodward, OUP. 2015
Function in English. Jonathan Middlemiss et al, OUP

COURSE OBJECTIVES:**To make the students**

1. To understand the basic concepts business process organization and outsourcing.
2. To learn the process of regarding purchase management and distribution strategies.
3. To have an insight about receivable management.
4. To understand the concept of budgeting and ratio analysis.
5. To understand the various accounting standards applicable for BPO.
6. To understand the accounting procedure of BPO

COURSE OUTCOMES**Learners should be able to**

1. The students will be familiarized with basic accounting principles for BPO.
2. The students will be capable of formulating and executing purchase order, distribution strategies and payment method.
3. The students will have in-depth knowledge on receivable management.
4. The students will be able to perform ratio analysis and will be capable of doing capital budget.
5. The exposure on basic accounting standards for BPO.
6. Apply accounting procedure in BPO

Unit I

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

Unit II

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

Unit III

Receivable Management: 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. 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 - Transactional Element - Generation of Final Accounts - Various Reports (Statutory Reports, Schedules, Variance Analysis).

Unit IV

Budgeting and Ratio Analysis: Budgeting and Budgetary Controls - Capital Budgeting - Ratio Analysis - Process of Decision Making - Analysis of Financial Statements and Variances - Management Reporting - Modules and usage of ERPs - Basic Screens required to be understood for F&A process - 3. Report generation - XBRL, Platform, Counting, Data Privacy Law etc.

Unit V

Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS) - COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification.etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX - Compliance / SSAE 16 /ISAE 3402 - SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening - BPO Terminologies - Importance of Process Documents Service Level Measurements Contractual elements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges

Note: This syllabus has 100% theory

Suggested Readings

Text Book

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

1. To learn the basic concepts about the company formation and commencement.
2. To understand the legal documents like MOA.
3. To study the capital raising methods through shares and debentures.
4. To study the corporate structure and conducting general meetings and resolution.
5. To understand the process of winding up a company
6. To know the powers and duties of the company management.

COURSE OUTCOMES**Learners should be able to**

1. The students will have the understanding about the company formation, incorporation and commencement.
2. The students will be able to draft MOA.
3. The students will be well-versed in issue of share and debentures.
4. The students will be able to appoint board of directors organize and conduct general meetings.
5. The students will be able to execute the process of winding up a company.
6. Manage the legal process of Documentation

UNIT I

Introduction to Company: Company – Definition – Characteristics – Types – Lifting of corporate veil - Formation of a company – Procedure – Certificate of Incorporation – Effects of Registration – Promoters – Pre-incorporation Contracts – Certificate of Commencement.

UNIT II

Company Documents: Memorandum of association – Contents – Alteration - Articles of Association – Contents – Alteration – Doctrine of Ultra Virus – Legal effect of Memorandum and Articles - Constructive Notice of Memorandum and Articles - Doctrine of Indoor Management

UNIT III

Shares and Debentures: Prospectus – Definition – Abridged Prospectus – Statement in Lieu of Prospectus – Information Memorandum – Contents – Misstatement in Prospectus – Issue of Shares – Types – Application and Allotment of Shares, Share Certificate, Share Warrant - Transfer and Transmission of Shares – Buyback of Shares – Debentures – Meaning and Types – Procedure for Declaration of Dividends.

UNIT-IV

Company Management: Company Management – Board of Directors – Managing Director – Qualification, Appointment, Vacation of Office – Position – Powers, Duties and Liabilities – Board of Director's Meetings – General Meetings – Kinds of Meetings and Resolutions –

Procedure relating to Convening and Proceedings in General Meetings.

UNIT-V

Company Winding up: Winding up – Meaning Modes of Winding up – Compulsory Winding up by the Court – Voluntary Winding up – Types of Voluntary Winding up – Members Voluntary Winding up – Creditors Voluntary Winding up – Winding up subject to Supervision of the Court – Consequences of Winding up (general). Liquidator – Powers and Duties. Limited liability Partnership-Definition- Features- Registration - E-filing.

Suggested Readings

Text Book

1. Kapoor N.D(2013), “Elements of Company Law”, Sultan Chand and Sons, New Delhi.

References

1. Chawla R.C. and Garg K.C(2014),”Commercial and Company Law”, Kalyani Publishers, New Delhi.
2. Kapoor N.D(2013) ,”Company Law and Secretarial Practice”, Sultan Chand and Sons, New Delhi.
3. Ramaiya A(1998), “Guide to the Companies Act”, Wadhwa and Co, Nagpur.

16BPU303A	BUSINESS PROCESS SERVICES IN INSURANCE	Semester III			
		L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To understand the concept of Risk, contract and insurance.
2. To understand the fundamental principles of life insurance.
3. To learn the non -life insurance concepts.
4. To learn to the nuances of health insurance.
5. To study the retirement plans and procedures at global level.
6. To know the life cycle of participants in a plan.

COURSE OUTCOMES

Learners should be able to

1. The students will be able to chart out the risk management in insurance.
2. The students will have theoretical base of life insurance.
3. The students will have an in-depth knowledge about non-life insurance.
4. The students will be able to understand health insurance concepts.
5. The students will have thorough knowledge about retirement plans.
6. Knowledge on various policies in insurance.

Unit I

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

Unit II

Life Insurance : 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.) - 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

Unit III

Non – Life Insurance: concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers – Co-Insurance, Reinsurance,

Captive Insurance - Underwriting process - Policy Servicing process - Claims process – Reinsurance.

Unit IV

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

Unit V

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

Suggested Readings

Text Book

TCS BPS study material

		Semester III			
16BPU303 B	FINANCIAL ANALYSIS AND REPORTING	L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To understand the basis of financial reporting
2. To understanding various financial statements and structure
3. To study the concepts of components of financial statements.
4. To impart analytical thinking for students to analyses and interpret financial statements.
5. To understand the analyses of annual report and study accounting standards.
6. To prepare Cash flow and fund flow statements.

COURSE OUTCOMES

Learners should be able to

1. The students will have the basic knowledge about financial reporting.
2. The students will have a complete the knowledge on preparation of financial statement.
3. The students thorough understanding about various components of financial statements.
4. The students will be able to critically analyze and interpret financial statements.
5. The students will have knowledge about accounting standards.
6. Preparation of statement of cash and fund flow.

Unit I

Basis of Financial Reporting: Purpose of Financial Reporting, Users of Financial Reports, Conceptual Framework for Financial Statements.

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book

1. Grewal, T.S., (2013) *Introduction to Accounting*, S. Chand and Co., New Delhi.

Reference Books

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, (2012), Taxmann Applied Services, [3rd edition], New Delhi.
2. Raiyani, J. R. and Lodha, G., (2012), *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., (2010), *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., (2009). *International Financial Reporting Standards: A practical guide*, [5th edition], Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, (2011), *Global Financial Reporting and Analysis*, [3rd edition] Cengage Learning, Indian edition.

COURSE OBJECTIVES:**To make the students**

- 1.To train students in understanding the concepts of communication.
- 2.To be familiar with the four basic skills of English.
- 3.To train students in developing their written communication.
- 4.To train students in developing their presentation skills.
- 5.To acquire the skill of making grammatically correct sentences.
- 6.To reflect originality on the application of soft skill views and express in writing their views.

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

- 1.Students have acquired proficiency in communication.
- 2.Students have become adept in written communication and presentation skills.
- 3.Practice the skill of writing in English and that of public speaking.
- 4.Establish and maintain social relationships.
- 5.Develop communication skills in business environment.
- 6.Refine communication competency through LSRW skills.

UNIT I: Integrated Skills

Development of speaking, listening and grammar skills.

UNIT II: Advanced Reading Skills

Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: Advanced Writing Skills

Planning and writing complex tasks

UNIT IV: News and World Affairs

Newspapers, magazines, the Internet, TV and radio are used to develop listening, reading and discussion skills.

UNIT V: Project Work

The class works together to write and produce a group project. This class is particularly useful for building confidence in using English and improving pronunciation.

Suggested Reading:

In Business; CUP
Oxford Handbook of Writing: St. Martins handbook of Writing
Sound Business. Julian Treasure OUP

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the techniques of issue of shares and debentures.
2. To enable the students to prepare profit and loss a/c and balance sheet.
3. To understand amalgamation of companies.
4. To understand the concepts of corporate accounting.
5. To understand the different between banking and non-banking accounting system.
6. To prepare final accounts for corporates

COURSE OUTCOMES**Learners should be able to**

1. The students will be able to raise capital through shares and debentures.
2. The students will be proficient in final accounts.
3. The students will have knowledge about amalgamation of companies.
4. The students will be able to prepare consolidated balance sheet by incorporating accounting standards.
5. The students will have knowledge on the different between banking and non- banking accounting system.
6. Enhance the problem-solving skills and analytical skills in the accounting context.

UNIT-I

Accounting for Share Capital and Debentures: Issue, forfeiture and reissue of forfeited shares - concept & process of book building - Issue of rights and bonus shares - Buyback of shares - Redemption of Preference shares Issue and Redemption of Debentures

UNIT-II

Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of corporate entities – excluding calculation of Managerial Remuneration - Disposal of company profits.

Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problem only

UNIT- III

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

UNIT- IV

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company - Relevant provisions of Accounting Standard: 21 (ICAI).

UNIT-V

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies - Prudential norms - Asset structure of a commercial bank - Non-performing assets (NPA).

Suggested Readings:

Text Book:

1. Reddy & Moorthy. (2012) Corporate Accounting. [Vol. 1] Chennai , Margham Publications.

Reference Books

1.M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) Advanced Accounts.[Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.

2.S.N. Maheshwari, and S. K. Maheshwari. (2013) Corporate Accounting [5th Edition] New Delhi, Vikas Publishing House.

3.V.K. Goyal and Ruchi Goyal. (2012) Corporate Accounting. [3rd Edition] New Delhi,. PHI Learning. Pvt Ltd.

4..Jain, S.P. and K.L. Narang. (2014) Corporate Accounting.[Vol – II] New Delhi, Kalyani Publishers,.

5.P. C. Tulsian and Bharat Tulsian. (2016), Corporate Accounting. [11th Edition] New Delhi, S.Chand.

		Semester IV
		L T P C
16BPU411	CORPORATE ACCOUNTING (PRACTICAL)	3 - - 1

COURSE OBJECTIVES:

To make the students

1. To make the students learn the techniques of issue of shares and debentures.
2. To enable the students to prepare profit and loss a/c and balance sheet.
3. To understand amalgamation of companies.
4. To understand the concepts of corporate accounting.
5. To understand the different between banking and non-banking accounting system.
6. To prepare final accounts for corporates

COURSE OUTCOMES:

Learner should be able to

1. The students will be able to raise capital through shares and debentures.
2. The students will be proficient in final accounts.
3. The students will have practical knowledge about amalgamation of companies.
4. The students will be able to prepare consolidated balance sheet by incorporating accounting standards.
5. The students will have practical knowledge on the different between banking and non-banking accounting system.
6. Enhance the problem-solving skills and analytical skills in the accounting context.

LIST OF PRACTICAL

1. Prepare Format and Procedure of Amalgamation Companies as per Accounting
2. Prepare Format and Procedure of Accounting for Holding Companies and parent Companies as per Accounting Standard 21
3. Prepare the procedure for valuation of Goodwill of companies under Accounting Standard 36.
4. Financial Reporting Standard (FRS) 10 – Valuation of Goodwill
5. Prepare final Accounts of Companies as per Accounting Standard
6. Accounting standard for Share
7. Accounting Standards for Debenture

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book:

1. Reddy & Moorthy. (2012) Corporate Accounting.[Vol.1] Chennai , Margham Publications,

Reference Books

- 1.M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) Advanced Accounts.[Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.
- 2.S.N. Maheshwari, and S. K. Maheshwari. (2013) Corporate Accounting [5th Edition] New Delhi, Vikas Publishing House.
- 3.V.K. Goyal and Ruchi Goyal. (2012) Corporate Accounting. [3rd Edition] New Delhi,. PHI Learning. Pvt Ltd.
- 4..Jain, S.P. and K.L. Narang. (2014) Corporate Accounting.[Vol – II] New Delhi, Kalyani Publishers,.
- 5.P. C. Tulsian and Bharat Tulsian. (2016), Corporate Accounting. [11th Edition] New Delhi, S.Chand.

		Semester IV			
		L	T	P	C
16BPU402	BUSINESS PROCESS SERVICES IN BANKING	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To provide good understanding of overview of banking.
2. To enable the students to learn the basic of cards.
3. To make the students understand the basic knowledge of banking procedures.
4. To understand the process of cash management.
5. To understand various trade practices and banking operation.
6. To Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.

COURSE OUTCOMES

Learners should be able to

1. The students will be able to execute the banking operations.
2. The students will in depth knowledge about cards and its transactions procedure.
3. The students will have an acquaintance of the banking procedure.
4. The students will be able to handle cash management and fund transfer.
5. The students will have basic knowledge of banking trade practices.
6. Comprehend and apply the laws related to banking.

Unit I

Overview of Banking: Functions and Products of a Bank - Liabilities—Deposits Assets-Loans and Advances – Payments - Risk Management - 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. - 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 - Booking and Top up - Roll Over - Payment Processing - Retail Wealth Management - Mutual Fund processing – Equities – Bonds - Structured Notes - Corporate actions – Reconciliation - Risk -Control and Information Security.

Unit II

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 - Authorization 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 III

Procedures: 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.

Unit IV

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.

Unit V

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

specialized training course for CDCS certification.

Suggested Readings

Text Book

TCS BPS study material

16BPU403A	RETAIL ENVIRONMENT FOR MARKET RESEARCH	Semester IV			
		L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To enable the students to understand the basic of market research.
2. To make the students understand the concepts of retail and segmentation.
3. To make the students understand various types of research and the concepts of marketing.
4. To impart the concept of product planning and consumer research the students.
5. To enable the students to understand the concepts of retail research.
6. To prepare retail and media research report.

COURSE OUTCOMES

Learners should be able to

1. The students will have the understanding of the importance of market research.
2. The students will have broader understanding of retailing.
3. The students will be able to decided on the type of research.
4. The students will be able to conduct consumer research and do product planning.
5. The students will able to design and conduct retail research.
6. Preparation of retail and media research report

Unit I

Introduction about Market Research: Market - Research - Market Research - Need for Market Research - Type of goods – CPG - Why CPG industry is different? Global CPG manufacturers - Consumer Behavior – Influencers.

Unit II

Retailing: Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers – Segmentation – Need for segmentation - Segmentation criteria - Types of Segmentation.

Unit III

Types of Research and Introduction to Marketing: Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps – Product – Price – Place - Promotion - Market Research and 4Ps

Unit IV

Product Planning and Consumer research: Product Planning - Product Mix - New Product Development - Product Life Cycle. - Branding - Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumers? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products

Unit V

Retail Research: Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports. - Media Research – Importance of media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports.

Suggested Readings

Text Book

TCS BPS study material

		Semester IV			
		L	T	P	C
16BPU403B	E-COMMERCE	6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To understand the basic concepts of e-commerce.
2. To understand the security process in e-commerce.
3. To enable the students to become familiar with IT Act and Cyber Crimes.
4. To enable the students to understand the e-payment system.
5. To learn to do online business transactions in e-commerce.
6. To gain knowledge on online portal and online learnings.

COURSE OUTCOMES

Learners should be able to

1. The students will have the understanding the basic of e-commerce
2. The students will be able to secure and encrypt e-commerce
3. The students will understand IT Act and Cyber Crimes.
4. The students will have the knowledge of e-payment system.
5. The students familiar with the mechanism of online business transaction through electronic means.
7. The students will have the knowledge online portal and online learnings.

Unit I

Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and Reasons for Transacting Online, Types of E-Commerce, e-Commerce Business Models (introduction , key elements of a business model and categorizing major E -commerce business models), Forces

Behind E-commerce Technology used in E-commerce: The Dynamics of World wide Web and Internet- Designing, Building and Launching E-commerce Website -A systematic Approach Involving Decisions Regarding Selection of Hardware, Software, Outsourcing vs. In-house Development of a Website

Unit II

Security and Encryption: Need and Concepts, The E-commerce Security Environment: - Dimension, Definition and Scope of E-security- Security Threats in the E-commerce Environment - Security Intrusions and Breaches, Attacking Methods like Hacking, Sniffing, Cyber-Vandalism etc.- Technology Solutions - Encryption, Security Channels of Communication, Protecting Networks and Protecting Servers and Clients

Unit III

IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital Signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-Crimes.

Unit IV

E-payment System: Models and Methods of E-payments - Debit Card, Credit Card, Smart Cards, E-money- Digital Signatures - Procedure, Working and Legal Position- Payment Gateways, Online Banking -Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting- Risks Involved in E-payments.

Unit V

On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-commerce Applications in Various Industries - Banking, Insurance, Payment of Utility Bills, Online Marketing, E-tailing - Popularity, Benefits, Problems and Features, Online Services - Financial, Travel and Career- Auctions, Online Portal, Online Learning, Publishing and Entertainment- Online Shopping (Amazon, Snapdeal, Alibaba, Flipkart,etc.)

Suggested Readings

Text Book

1. Kenneth C. Laudon & Carlo Guercio Traver, (2014), *E-Commerce*, Pearson Education.10th edition.

Reference Books:

1. Ravi Kalakota & Andrew b.Winston , (2006), “*Frontiers of Electronic Commerce*”, Dorling Kindersley (India) Pvt.Ltd.
2. David Whiteley, (2001), *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, (2006), *Electronic Commerce: Framework, Technology and*

16BPU501A BUSINESS PROCESS SERVICES IN CAPITAL MARKETS	Semester V			
	L	T	P	C
	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To acquaint the students with security markets
2. To familiarize the students in understanding the concepts of investment.
3. To make them understand mutual fund and hedging.
4. To familiarize the students in understanding the concept of private equity.
5. To make the students know the basic of risk Management.
6. To participate in security market trading.

COURSE OUTCOMES

Learners should be able to

1. The students will be understanding the security market concepts.
2. The students will have understood the investments banking.
3. The students will have the knowledge of mutual fund and hedging.
4. The students will be acquainted with private equity.
5. The students will be able to handle the risk in investment.
6. Participate in security market trading.

Unit I

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

Unit II

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

Unit III

Mutual funds and Hedging: Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency - Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies.

Unit IV

Private Equity: Private Equity - Understanding Private Equity Operations - Fund Accounting & NAV calculations - Performance reporting - Reconciliations in Asset Management

Unit V

Risk Management: Counterparty Credit Risk Management - Market Risk Management

Suggested Readings

Text Book

		Semester V			
		L	T	P	C
16BPU501B	ENTREPRENEURSHIP	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To learn to basic concept of entrepreneurship, netpreneurship and Eco-Preneurship.
2. To understand the MSME enterprises of business groups.
3. To make the students know the intuitional service to entrepreneurship.
4. To learn to sources of business ideas and test of feasibility.
5. To study the students in incentives and subsidies.
6. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.

COURSE OUTCOMES

Learners should be able to

1. The students will be understand the basic concepts of entrepreneurship, netpreneurship and ecopreneurs hip.
2. The students will have understood the MSME business groups.
3. The students will have the knowledge of intuitional services.
4. The students will have institutional finance to entrepreneurs.
5. The students will be able to handle the taxation benefits to SSI role of Entrepreneur.
6. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.

Unit I

Introduction: Meaning, Elements, Determinants and Importance of Entrepreneurship and Creative behavior; Entrepreneurship and creative response to the society' Problems and at work; Dimensions of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural Entrepreneurship, International Entrepreneurship, Netpreneurship, Ecopreneurship, and Social Entrepreneurship.

Unit II

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and role of business houses and family business in India; Role of Entrepreneurship in Economic Development; the contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Unit III

Institutional services to entrepreneurship - DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and Commercial bank.

Unit IV

Sources of Business ideas and tests of Feasibility: Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI, Commercial bank venture capital.

Unit V

Incentives and Subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution

Text Books:

1. Vasant Desai. (2009). *Dynamics of Entrepreneurial Development and Management*, Mumbai, Himalaya Publishing House.

Reference Books:

1. Singh, Nagendra P.(2015). *Emerging Trends in Entrepreneurship Development*, New Delhi: ASEED.
2. Khanka. SS,(2007). *Entrepreneurial Development*, 4th Edition, S. Chand & Co, Delhi.
3. Ramachandran K,(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education
4. C.B.Gupta and N.P.Srinivasan,(2008). *Entrepreneurial Development*, 5th Edition, Sultan & Sons, Delhi.

COURSE OBJECTIVES:**To make the students**

1. To learn to basic concept of taxation.
2. To understand the computation of income from salary.
3. To make the students know the different heads of incomes.
4. To study the students in GST concepts.
5. To provide basic knowledge and equip students with application of principles and provisions of customs law.
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong

COURSE OUTCOMES**Learners should be able to**

1. The students will be understanding the basic concepts of income.
2. The students will have understood the income from salary.
3. The students will have the knowledge of the different heads of income.
4. The students understood the GST concepts.
5. The students will be understood the basic knowledge and equip students with application of principles and provisions of customs law.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong

Unit I

Introduction: Basic Concepts - Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Maximum Marginal Rate of Tax- Permanent Account Number (PAN) - Residential status- Scope of Total Income on the basis of Residential Status - Exempted Income Under Section 10.

Unit II

Computation of Income under Different Heads-1: Income from Salaries- Income from House Property.

Unit III

Computation of Income under Different Heads-2: Profits and Gains of Business or Profession- Capital Gains- Income from Other Sources.

Unit IV

Service Tax: Service tax –Concepts and General Principles - Charge of Service Tax and Taxable Services- Valuation of Taxable Services, Payment of Service Tax and Filing of Returns, Penalties, CENVAT Credit.

Unit V

Central Excise and Customs laws: Central Excise Law in Brief –Goods, Excisable Goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic Procedures, Export, SSI, Job Work - Basic Concepts of Customs Law, Territorial Waters, High Seas, Types of Custom Duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures – Baggage -Exemptions.

Suggested Readings

Text Book

1. Gaur and Narang (2016), *Income Tax Law and Practice*, Kalyani Publisher Luthiana, 4th Edition.
2. V.S.Datey, (2016) , *Indirect Taxes*, New Delhi, Taxman Publications (P) Ltd.,

References Books:

1. Singhanian, Vinod K. & Monica Singhanian, (2016), *Students' Guide to Income Tax*, University Edition.Taxmann Publications Pvt. Ltd., New Delhi., 54th Edition,
2. Ahuja, Girish & Ravi Gupta, (2016), *Systematic Approach to Income Tax*. Bharat Law House, Delhi. 35th Edition.
3. Sanjeev Kumar (2013) *Systematic Approach to Indirect Taxes* [10th Edition]. New Delhi, Bharat Law House Pvt. Ltd.
4. S. S. Gupta. Service Tax (2016)-*How to meet your obligation*. NewDelhi, Taxmann Publications Pvt. Ltd.,
5. Grish Ahuja and Ravi Gupta (2015), *Indirect Taxes*, [32nd Edition]. New Delhi, Flair Publication Pvt. Ltd.

16BPU502B

AUDITING

COURSE OBJECTIVES:

To make the students

1. To imparting knowledge about auditing principles.
2. To know the methods of auditing.
3. To understand the vouching of cash transactions.
4. To study the depreciation, reserves and provisions.
5. To learn the company audit and appointment and removal of auditor.
6. To know about the valuation of assets and liabilities.

COURSE OUTCOMES

Learners should be able to

1. The students will be understanding the about auditing principles.
2. The students will have methods of auditing.
3. The students will be understood the vouching of cash transactions.
4. The students will have the regarding depreciation, reserves and provisions.
5. The students will be understanding the company audit and appointment and removal of auditor.
6. The students will be able to evaluate the assets and liabilities.

UNIT I

Introduction to Auditing: Definition – General Objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor.

UNIT II

Types of Audit: Continuous Audit – Final Audit - Interim Audit – Balance Sheet Audit – Merits and Demerits – Audit Procedure – Planning of Audit – Audit Programme – Audit Note Book – Audit Working Papers – Internal Control – Internal Check – Internal Checks as Regards Cash, Wages, Sales etc, – Position of External Auditors to Internal Audit - Revenue Audit and Concurrent Audit.

UNIT III

Vouching: Vouching of Cash Transactions – Trading Transactions – Impersonal Ledger – Definition, Nature and Scope of Internal Auditing- Auditor Position – Auditors Duty Regarding Depreciation, Reserves and Provisions.

UNIT IV

Verification and Valuation of Assets and Liabilities: – Auditor Position – Auditors Duty Regarding Depreciation, Reserves and Provisions.

UNIT V

Company Audit: Appointment and Removal of Auditor– Rights and Duties of Company Auditors - Liabilities – Audit of Share Capital and Share Transfer.

Suggested Readings

Text Book

1. B.N.Tandon. (2014) *Practical Auditing*. New Delhi: S.Chand & Company.

References

1. Saxena. R.G. Kuriakose. K.K. Venugopal. S. (2010).*Auditing Theory and Practicals*. Mumbai :Himalaya Publishing House.
2. Saxena (2011) *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
3. Kamal Gupta. (2012) *Contemporary Auditing*. New Delhi : Tata McGraw-Hill Publishing Company Ltd.
4. M.S Ramasawamy. (2011).*Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

COURSE OBJECTIVES:**To make the students**

1. To imparting knowledge about auditing principles.
2. To understand the vouching of cash transactions.
3. To learn the company tax filing
4. To study the students in GST concepts.
5. To know the process of GST registration
6. To understand the filing of GST return

COURSE OUTCOMES**Learner should be able to**

1. The students will be understood the calculation of TDS and E- filing
2. The students will be able to create login for e filing
3. The students will be understanding the tax return and ratifications of mistakes.
4. The students understood the GST concepts
5. The students will be able to register GST
6. The students will be able to filing of GST return

LIST OF PRACTICAL

1. Creation of login of e- filing
2. E- Filing of income tax returns,
2. Calculation of TDS
3. Provision and Procedures of VAT
4. Compulsory On-Line filing of returns for specified assesses.
5. Application for Getting PAN / TAN
6. E- payment of tax on total income and tax calculator
7. Submit returns or various forms
8. Rectification of Mistakes
9. ITR V Receipt Status
10. Outstanding tax demand and refund status

Suggested Readings

Text Book

1. Gaur and Narang (2016), “ *Income Tax Law and Practice*”, Kalyani Publisher Luthiana, 44th Edition.

References book:

1. Singhanian, Vinod K. & Monica Singhanian, (2016), *Students’ Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi., 54th Edition,
2. Ahuja, Girish & Ravi Gupta, (2016), *Systematic Approach to Income Tax*. Bharat Law House, Delhi. 35th Edition.

Software

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

				Semester V
			L	T
			P	C
16BPU512B	AUDITING (PRACTICAL)		-	- 3 1

COURSE OBJECTIVES:

To make the students

1. To understand and Analyse the Auditing standards and standards for the audit evidence
2. To classify and apply vouching, verification and valuation technique to appropriate situation
3. To study the depreciation, reserves and provisions.
4. To Preparation of internal check on trading transactions.
5. To know about the valuation of assets and liabilities.
6. To know the information related to audit reporting.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. The students will have the regarding depreciation, reserves and provisions.
4. Preparation of internal check on trading transactions.
5. The students will be able to value the assets and liabilities.
6. Reminiscence with statistics on audit reporting.

LIST OF PRACTICAL

1. Preparation of audit report
2. Preparation of procedure for vouching of cash transactions.
3. Preparation of vouching of impersonal leaders.
4. Auditor's duty regarding deprecation, reserve and provisions.
5. Valuation of assets and liabilities.
6. Qualification of an auditor.
7. Preparation of company audit report.
8. Preparation of procedure for audit of share capital and share transfer.
9. Preparation of internal check on trading transactions.
10. Assume a company; prepare internal and external audit report.

Suggested Readings

Text Book

1. B.N.Tandon. (2014) *Practical Auditing*. New Delhi: S.Chand & Company.

References

2. Saxena. R.G. Kuriakose. K.K. Venugopal. S. (2010).*Auditing Theory and Practicals*. Mumbai :Himalaya Publishing House.
3. Saxena (2011) *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
4. Kamal Gupta. (2012) *Contemporary Auditing*. New Delhi : Tata McGraw-Hill Publishing Company Ltd.

16BPU503A	MANAGING BUSINESS PROCESSES – I	Semester V			
		L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To equip the students with the knowledge of business processes in BPS industry.
2. To understand different methods used for mapping a process.
3. To understand different metrics used in BPS.
4. To understand quality management Techniques used in BPS.
5. To learn the defects management.
6. To know the basics and types of risks.

COURSE OUTCOMES

Learners should be able to

1. Students will understand the different process levels and working of BPS industry.
2. Students will learn to map the processes using different mapping tools.
3. Students will understand the different metrics used to measure the performance of project in BPS.
4. Students will be able to recognize different quality management techniques used in BPS.
5. Students will be able to defects management.
6. Students will be able to manage the risks.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V:

Introduction to Risk: Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans

Suggested Readings**Text Book**

TCS study material

COURSE OBJECTIVES:**To make the students**

1. To equip the students with the knowledge of basic concepts of advertising.
2. To learn the students of media decisions through advertising.
3. To know how to set the advertisement budget.
4. To understand the message development through creativity of advertisement.
5. To study the effectiveness of advertising process and techniques.
6. To learn the advertising agency and legal aspects of advertising.

COURSE OUTCOMES**Learners should be able to**

1. Students will be understanding the knowledge of advertising.
2. Students will be having understood the media decisions through advertising.
3. Students will be able to set the advertisement budget.
4. Students will be able to development through creativity of advertisement.
5. Students will be able to the effectiveness of advertising process and techniques.
6. Able to understand the advertising agency and legal aspects of advertising.

Unit I

Introduction: Advertising-Meaning, Nature and Importance of Advertising - Types and Objectives - Audience Selection - Setting of Advertising Budget - Determinants and Major Methods.

Unit II

Media Decisions: Major Media Types - Their Merits and Demerits - Advertising Through Internet and Interactive Media-Issues and Considerations - Factors Influencing Media Choice - Media Selection, Media Scheduling.

Unit III

Message Development: Advertising Creativity - Advertising Appeals - Advertising Copy and Elements of Print Advertisement Creativity - Tactics for Print Advertisement.

Unit IV

Measuring Advertising Effectiveness: Arguments for and Against Measuring Effectiveness-Advertising Testing Process - Evaluating Communication and Sales Effects - Pre- and Post-Testing Techniques.

Unit V

Advertising Agency: Role, Types and Selection of Advertising Agency; Reasons for Evaluating Advertising Techniques. Social, Ethical and Legal Aspects of Advertising in India; Recent Developments and Issues in Advertisement.

Suggested Readings

Text Book:

1. Mahendra Mohan (2014). *Advertising Management*, [7th edition] Tata Mcgraw Hill Publishing

Reference Book

1. Belch and Belch, (2012). *Advertising and Promotion*, [9th edition], Tata McGraw Hill Co.
2. Sharma, Kavita, (2014). *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Burnett, Wells, and Moriatty, (2005). *Advertising: Principles and Practice*, [7th edition] Prentice Hall of India.
4. Terence A. Shimp, (2013). *Advertising and Promotion: An IMC Approach*, [9th edition] South Western, Cengage Learning.
5. O'Guinn, (2012). *Advertising and Promotion: [6th edition] An Integrated Brand Approach*, Cengage Learning. Note: Latest edition of text.

16BPU504A	CAMPUS TO CORPORATE TRANSITION	Semester V			
		L	T	P	C
		6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To equip students with the basic concepts of BPO industry.
2. To learn the students of differentiate campus and corporate.
3. To understand the corporate etiquettes.
4. To study the basic concepts of communication.
5. To learn the tips of interview skill and group discussion.
6. To know the difference between campus and corporate culture.

COURSE OUTCOMES

Learner should be able to

1. Students will be understanding the knowledge of BOP industry.
2. Students will be having understood the differentiate campus and corporate.
3. Students will be able to corporate etiquettes.
4. Students will be understood the communication.
5. Students will be the tips for interview and group discussion.
6. Students will be able to differentiate the campus and corporate culture

Unit 1

Introduction: Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry - History of BPO - Benefits of BPO - BPO Industry in World - BPO Industry in India - TCS BPO.

Unit II

Campus vs. Corporate: 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 III

Corporate Etiquettes: Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking - Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to Detail.

Unit IV

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

Unit V

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

Suggested Readings

Text Book

TCS study material

16BPU504B	BUSINESS ETHICS	Semester V			
		L	T	P	C
		6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To help to understand the importance of ethics in business.
2. To make students understand the ethical issues in HRM.
3. To provide good knowledge about the ethical issue in marketing strategy.
4. To acquaint a student with ethical issues in finance.
5. To inculcate the behavioural understanding of CSR.
6. To Critically evaluate the appropriate Marketing Strategy, Finance and provide suitable solution.

COURSE OUTCOMES

Learners should be able to

1. Students will be familiarized the concept of business ethics.
2. Students will be prepared to handled ethical issues in HRM.
3. Students will be prepared to handled ethical issues in marketing strategy.
4. Students will have understanding of ethical issues in finance.
5. The exposure given to them deal with CSR.
6. Critically evaluate the appropriate Marketing Strategy, Finance and provide suitable solution.

Unit I

Introduction to Business Ethics : Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical Organization – Characteristics of an Ethical Organisation - Corporate Moral Excellence –Corporate Citizenship, Theories of Ethics – Utilitarian, Separatist and Integrative view of Ethics; Stages of Ethical Consciousness in Business - Relationship between Law and Moral Standards.

Unit II

Ethical Issues in Human Resource Management: The Principle of Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retirement - Ethical Issues in Operation and Purchase Management –Quality Control - Ethical Problems and Dilemmas in Operations Management - Role of Purchase Manager – Code of Ethics for Purchases - Ethical Issues in Global buyer – Supplier Relationships.

Unit III

Ethical Issues in Marketing Strategy: Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical Evidence - Ethical Issues and Consumerism – Consumer Protection- Consumer Welfare – Consumer Delight – Consumer Rights.

UNIT IV

Ethical Issues in Finance: Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

UNIT V

Corporate Social Responsibility (CSR) : Meaning – Definition – Methods – Evaluation – Internal Stakeholders – Share holders – Employees – Management; External Stakeholders – Consumer – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black Money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; Environmental Ethics – Environmental issues in India – Greening and Green initiatives – Sustainable development – Waste Management

Suggested Readings:

Text Book:

1. *Business Ethics and Corporate Governance*. (2003). Hyderabad, ICFAI Centre for Management Research,
2. A.C. Fernando, (2009). “Business Ethics – An Indian Perspective”, Pearson Education, New Delhi.

Reference Books

1. John R Boatright (2009). *Ethics and the conduct of Business*, Pearson Education (Singapore) Pvt. Ltd. Indian Branch, Delhi.
2. Cyriac K. (2000), *Managerial Ethics and Social Issues – Reading and Cases*, Reading Material for Business Ethics, XLRJ Jamshedpur.
3. Fr. Mcgrath, (2008), *SJ Basic Managerial Skills for all*, Prentice Hall of India, New Delhi.

COURSE OBJECTIVES:

To make the students

1. To make the students understand principles of financial management
2. To enable the students to take investment decisions.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To analyse cases in a team and exhibit leadership skills.

COURSE OUTCOMES

Learners should be able to

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management.
6. Analyse cases in a team and exhibit leadership skills

UNIT- I

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

UNIT- II

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

UNIT-III

Financing Decision: Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of Equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage. Determinants of Capital Structure.

UNIT-IV

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

Unit V

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

Suggested Readings:

Text Book:

1. S.N.Maheswari.(2014). *Financial Management- Principles and practices*, [14th Edition], New Delhi: Sultan Chand & Sons.

Reference Books:

1. James C. Van Horne and Sanjay Dhamija. (2012). *Financial Management and Policy* [12th Ed], New Delhi, Pearson Education.
2. Levy H. and M. Sarnat (2004). *Principles of Financial Management*, New Delhi, Pearson Education.
3. Joy, O.M.(2007). *Introduction to Financial Management*, New Delhi, TataMc Graw Hill Education
4. Singh, J.K .*Financial Management-text and Problems*, [2nd Ed] New Delhi, Dhanpat Rai and Company.
5. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.
6. Pandey, I.M. *Financial Management*. [9th Edition]. New Delhi, Vikas Publications.

				Semester VI
				L T P C
16BPU601B	HUMAN RESOURCE MANAGEMENT			5 - - 5

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES

Learners should be able to

1. Students will be familiarized with basic concept of HRM.
2. Students will be capable of acquiring human resource.
3. Students will be capable of organizing and conducting training and development programmes.
4. Students will have the sound knowledge of performance of appraisal system.
5. Students will be capable of handling grievances of employees and industrial disputes.
6. Students will have the sound knowledge of incentives and Wage payments.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V:

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

Suggested Readings

Text Book

1. S.S.Khanka. (2014). *Human Resource Management*, New Delhi, Sultan Chand & Sons

Reference Books:

1. Gary Dessler. (2013). *A Framework for Human Resource Management*. 7th edition, Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins. (2013). *Human Resource Management*, 11th edition, Pearson Education.
3. Bohlendar and Snell,(2010). *Principles of Human Resource Management*, 16th edition, Cengage Learning.

		Semester VI			
		L	T	P	C
16BPU611A	FINANCIAL MANAGEMENT (PRACTICAL)	-	-	3	1

COURSE OBJECTIVES:

To make the students

1. To make the students understand principles of financial management
2. To enable the students to take investment decisions by analyzing the risk return.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To analyse cases in a team and exhibit leadership skills.

COURSE OUTCOMES:

Learners should be able to

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management.
6. Analyse cases in a team and exhibit leadership skills.

LIST OF PRACTICAL

1. Preparation of capital budgeting process in an industry.
2. Evaluation of risk-return analysis of a company.
3. Estimation of components of cost of Capital of a new started business.
4. Evaluate theories of capital structure with an analysis of a company.
5. Comparison of IRR and NPV techniques of an organization.
6. Preparation of dividend policy in current corporate practice of a company.
7. Collection of difference source of long term and short term financing of a business unit.

8. Preparation of the principal yardsticks for measuring financial characteristics of investment proposal.
9. Evaluation of different methods used for ranking of investment proposal.
10. Choose any MNC and analyze the cost of capital and leverages.
11. Collection of the source of working capital of a new starting business.
12. Choose any company, Evaluate working capital management and give suitable suggestions.

Suggested Readings:

Text Book:

1. S.N.Maheswari.(2014). *Financial Management- Principles and practices*, [14th Edition], New Delhi: Sultan Chand & Sons.

Reference Books:

2. James C. Van Horne and Sanjay Dhamija. (2012). *Financial Management and Policy* [12th Ed], New Delhi, Pearson Education.
3. Pandey, I.M. *Financial Management*. [9th Edition]. New Delhi, Vikas Publications.

		Semester VI				
		L	T	P	C	
16BPU611B	HUMAN RESOURCE MANAGEMENT (PRACTICAL)	-	-	3	1	

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 the to importance and process of training and development.
4. To acquaint the students with knowledge of performance of appraisal.
5. To make the students understand the importance of employee welfare and grievance handling.
6. To Evaluate effectiveness of Training Programme in Corporate Sector

COURSE OUTCOMES:

Learners should be able to

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

LIST OF PRACTICAL

1. Prepare a statement on Human Resource Policies in Service Sector
4. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
5. How do education institutions to prepare Human Resource Planning?
6. Preparation of a chart of job specification and job description.

7. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
8. Collection of information about new recruitment sources.
9. Choose any MNC and present your observations on training programme.
10. Collect the information about how training is given to workers and managers
11. Evaluate effectiveness of Training Programme in Corporate Sector
12. Give different methods of incentive plans followed by any organization of your choice
13. Give observation report of industrial safety practices followed by any organization of your choice

Suggested Readings

Text Book

1. S.S.Khanka. (2014). *Human Resource Management*, New Delhi, Sultan Chand & Sons

Reference Books:

2. Gary Dessler. (2013). *A Framework for Human Resource Management*. 7th edition, Pearson Education.
3. DeCenzo, D.A. and S.P. Robbins. (2013). *Human Resource Management*, 11th edition, Pearson Education.
4. Bohlander and Snell,(2010). *Principles of Human Resource Management*, 16th edition, Cengage Learning.

		Semester VI			
		L	T	P	C
16BPU602A	COST AND MANAGEMENT ACCOUNTING	6	2	-	6

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES

Learners should be able to

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

Unit I

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

Accounting - Definition and objectives - Distinction between management and financial accounting.

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

Unit II

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

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book

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

Reference Books:

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

16BPU602B

**OFFICE MANAGEMENT AND SECRETARIAL
PRACTICE**

Semester VI

L T P C

6 2 - 6

COURSE OBJECTIVES:

To make the students

1. To make students understand the activities in office.
2. To acquaint students the communication procedures.
3. To understand the importance and uses of modern office equipment and audit process.
4. To acquire the knowledge of banking facilities.
5. To know the types of payment handled in office.
6. To make the students familiar with role and responsibility of secretary.

COURSE OUTCOMES

Learners should be able to

1. Students will be able to execute the activities involved in an office.
2. Students will be able to efficiently handle mail and mailing procedures.
3. The students will be capable of handling different office equipment.
4. Students will understand banking facilities.
5. Students will understand payment procedures.
6. Students will have an in-depth understanding about the roles and responsibilities of secretary.

Unit I

Office and Office Management: Meaning of office - Functions of Office – Primary and

Administrative Management Functions - Importance of Office - Duties of the Office Manager - Qualities - Qualifications. Filing and Indexing: Filing and Indexing –Meaning and Importance - Essentials of Good Filing - Centralized vs. Decentralized Filing - Weeding of old records - Meaning and Need for Indexing - Types

Unit II

Mail and Mailing Procedures: Mailing Procedures – Meaning - Importance - Centralization of - Advantages - Room Equipment and Accessories - Sorting Tables and Rack, Letter Opener, Time and Date Stamps - Inward and Outward Mail – Distributing, Maintenance of Peon Book, Dispatching, Courier Services - Forms and Stationery - Office Forms –Meaning - Importance - Advantages - Disadvantages - Type - Factors Affecting Forms Design - Principles of Form Design - Form control. Stationery - Types of - importance - Selection of Stationery - Standardization of stationery.

Unit III

Modern Office Equipments: Modern Office Equipment – Meaning and Importance of Office Automation - Objectives– Advantages and Disadvantages - Factors Determining Office mechanization - Kind of office machines Personal computers – Photocopier – Fax – Telephone - Dictating machines - Audio Visual Aids. Budget: Budget - Annual, revised and estimated -. Audit: Audit process- Vouching - verification and valuation - Consumables/ Stock register and Asset register - Procedure for disposal of records and assets.

Unit IV

Banking Facilities: Types of accounts - Passbook and Cheque book - Other forms used in banks - ATM and money transfer - Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work. Modes of Payment: Types of payments handled such as postal orders - Cheque (crossed/uncrossed) - post-dated and pre-dated Cheques - stale Cheque - dishonored Cheque.

UNIT V

Role of Secretary: Definition – Appointment - Duties and Responsibilities of a Personal Secretary - Qualifications for appointment as Personal Secretary - Modern technology and office communication – E - mail - Voice mail – Internet – Multimedia – Scanner - Video-conferencing - Web-casting - Agenda and Minutes of Meeting - Drafting, Fax-messages – E – mail - Maintenance of appointment diary.

Suggested Readings:

Text Book:

1. N.D. Kapoor (2014) *Company Law*. New Delhi, Sultan Chand and Sons

Reference Books

1. Bhatia, R.C. (2005) *Principles of Office Management* [1st Edition] New Delhi, Lotus Press.
2. Leffingwell and Robinson (2003) *Text book of Office Management*. New Delhi, Tata

McGraw-Hill.

COURSE OBJECTIVES:**To make the students**

1. To equip the students with the knowledge of business processes in BPS industry.
2. To understand different problem-solving techniques.
3. To understand different process improvement techniques.
4. To understand Six Sigma and its procedures.
5. To understand various risk in BPS industry.
6. To know the defect management.

COURSE OUTCOMES**Learners should be able to**

1. Students will understand the different process levels and working of BPS industry.
2. Students will be able to understand different problem analyzing and solving techniques.
3. Students will be able to understand different techniques used to improve the business process.
4. Students will be introduced to Six Sigma quality improvement techniques and its role in sustaining quality.
5. Students will understand the different risk and ways of mitigating them in the BPS industry.
6. Students will be able to understand the defect management.

Unit I

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

Unit II

Transaction Monitoring: Transaction monitoring Process - Sampling inspection - Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

16BPU603B	PERSONAL SELLING AND SALESMANSHIP	Semester VI			
		L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To familiarize students with the fundamentals of personal selling.
2. To understand the process of buying and selling.
3. To make the students understanding concepts of motivation and the buying motives in personal selling.
4. To understand the process of selling.
5. To make the familiar with preparation of sales reports and documentation.
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES

Learners should be able to

1. Students will have clarity in choosing sales as career option.
2. Students will have thorough knowledge about personal selling process.
3. Students will have understanding above motivation and buying motives.
4. Students will have a concrete knowledge on selling process.
5. Students will be able to prepare sales reports and documentation.
6. Work in team and exhibit leadership skills

Unit I

Introduction to Personal Selling: Nature and Importance of Personal Selling, Myths of Selling, Difference Between Personal Selling, Salesmanship and Sales Management - Characteristics of a Good Salesman - Types of Selling Situations - Types of Salespersons - Career Opportunities in Selling - Measures for Making Selling an Attractive Career.

Unit- II

Personal Selling- Preparation and Process: Introduction - Buying Decision Process - Buying Situations - Effective Communication Sales Knowledge and Sales Related Marketing Policies - The Sales Process - Transactional and Relationship Selling.

Unit- III

Buying Motives: Concept of motivation - Maslow's Theory of Need Hierarchy; Dynamic Nature of Motivation -Buying Motives and their uses in Personal Selling

Unit- IV

Selling Process: Prospecting and Qualifying; Pre-Approach – Approach - Presentation and Demonstration- Handling of Objections - Closing the Sale - Post Sales Activities.

Unit- V

Sales Reports: Reports and Documents - Sales Manual - Order Book - Cash Memo - Tour Diary
- Daily and Periodical Reports - Ethical aspects of Selling

Suggested Readings

Text Books

1. Kapoor Neeru, (2012) *Advertising and personal Selling*, [2nd edition] Pinnacle, New Delhi.

Reference Books

1. Spiro, Stanton and Rich, (2012) *Management of the Sales force*, [12th edition] McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk,(2013) *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff & Norman A. P. Govoni,(2001) *Sales Management: Decision Strategies and Cases*, [5th edition] New Delhi, Prentice Hall of India Ltd.

COURSE OBJECTIVES:**To make the students**

1. To enable the students to understand nature and scope of economics.
2. To make the students understand the production function and economics of scale.
3. To impart knowledge about the competition and its types.
4. To Understand the Concept of macroeconomic factors and its application in business.
5. To apply the macroeconomic factors that is applied for the lifelong decision related to individual and business.
6. To familiarized the concepts of monetary policy.

COURSE OUTCOMES**Learners should be able to**

1. Students will have understanding about basic concept in economics.
2. Students will be able to ascertain the economics of scale.
3. Students will be familiarized with different competition.
4. Understand the Concept of macroeconomic factors and its application in business.
5. Apply the macroeconomic factors that is applied for the lifelong decision related to individual and business.
6. Students will have the knowledge of monetary policy.

Unit I

Introduction: Economics – Definition – Nature – Scope - Objectives of Firm – Social responsibilities of firm – Utility Analysis – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility. Demand – Meaning - Types- Demand Analysis --Indifference Curve Analysis – Elasticity of Demand – Consumer's Surplus.

Unit II

Production: Production – Factors of production – Production Function – Least Cost Combination – Laws of Returns – Law of Variable Proportions – Returns to Scale – Economies of Scale – Cost and Revenue concepts and curves.

Unit III

Types of Competition: Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under Perfect Competition –Monopoly – Price Discrimination – Pricing under Monopolistic Competition – Pricing under Oligopoly and duopoly.

Unit IV

Introduction to Macroeconomics: Definition- Basic issues studied in macroeconomics- National Income-concepts and measurement, Inflation-types- causes and controlling methods, Trade cycle-phases of trade cycle- Balance of Payments- Disequilibrium and correction.

Unit V

Monetary Policy: Money Functions of Money - Quantity Theory of Money - Determination of Money Supply and Demand- Credit Creation - Tools of Monetary Policy.

Suggested Readings:

Text Book

1. Sankaran (2013). *Indian Economy* Chennai, Margham Publication.,

Reference Books

1. Kaveri, Sudha Nayak, Girija and Meenakshi (2010), Micro Economic Theory. New Delhi, Sultan Chand & Sons
2. Varshini and Maheswari (2013). Managerial Economics. New Delhi, S. Chand & Company.
3. M.L.Jhingan (2014). Microeconomic Theory, Vrinda Publications (P) Ltd

		Semester VI			
		L	T	P	C
16BPU604B	RETAIL MANAGEMENT	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To introduce the concepts of retail business.
2. To make the students understand the evaluation of retailing.
3. To expose the students to the operation of retail business.
4. To provide exposure to pricing and promotion in retail.
5. To enable the students to understand the impact of information technology in retailing.
6. To know the social issues in retailing.

COURSE OUTCOMES

Learners should be able to

1. Students will be familiarized with retail business management.
2. Students will have knowledge about evaluation of retailing.
3. Students will be able to carryout the different operation in retail.
4. Students will be able to frame policy in promotion and manpower strategies.
5. Students will have and exposure on impact of information technology in retailing.
6. Students will be able to handle the social issues in retailing.

Unit I

Introduction To Retail Business : Retail Functions – Rise of Retailing – Consumerism – challenges – Consumer Proximity – Technology – Rise of Retailing in India – Key Markets – FDI in retail – Challenges in India – New Entrants – Emerging Sectors – Suppliers and buyers Rivalry.

Unit II

Evaluation Of Retailing : Theories – Retail lifecycle – Business Models – Ownership – Merchandise offered , Franchise, Non Store, Direct Marketing – Tele, Vending Machines, Kiosks, Cash and Carry Global Experience – Brand Management.

Unit III

Retail Operations: Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan Method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Unit IV

Retail Marketing Mix: Introduction -Product: Decisions Related to Selection of Goods (– Decisions related to Delivery of Service. Pricing: Influencing Factors – Approaches to Pricing –

Price Sensitivity - Value Pricing – Markdown Pricing. Place: Supply Channel – SCM Principles – Retail Logistics – Computerized Replenishment System – Corporate Replenishment Policies. Promotion: Setting Objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods

Unit V

Impact Of Information Technology in Retailing : Non store retailing (e-retailing) - The Impact of Information Technology in Retailing – Integrated Systems and Networking – EDI – Bar coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical issues in Retailing.

Suggested Readings:

Text Book:

1. Pradhan Swapna. (2013). *Retail Management: Text and Cases* [4th Edition]. New Delhi, Tata McGraw Hill Education
2. J.N. Jain & P.P. Singh (2016), *Modern Retail Management*. New Delhi, Deep & Deep Publications.

REFERENCE BOOKS

1. Suja Nair.(2012) *Retail Management*. [First Edition]. New Delhi, Himalaya Publishing House
2. Barry Bermans and Joel Evans.(2012) *Retail Management – A Strategic Approach*. [8th edition] New Delhi, Prentice Hall of India.
3. A.J.Lamba, (2003.) *The Art of Retailing*[1st Edition]. New Delhi, Tata McGraw Hill.
4. Levy & Weitz (2013). *Retail Management* [9th Ed] New Delhi, Tata McGraw Hill