

**BCOM (BPS)**  
**Bachelor of Commerce**  
**(Business Process Services)**  
**CHOICE BASED CREDIT SYSTEM**  
**(CBCS)**

**Syllabus**  
**2018 – 2019**



**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

**(Deemed to be University)**

**(Established Under Section 3 of UGC Act, 1956)**

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**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**  
**UG PROGRAM (CBCS) – B.COM.(BPS)**  
**(2018–2019 Batch and onwards)**

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER - I										
18LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
18ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
18BPU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18BPU102	Business Law	I,II,III,IV	a,c,d,e,h,i	8	0	0	6	40	60	100
18AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
Semester Total				28	2	0	26	200	300	500
SEMESTER – II										
18LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
18ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
18BPU201	Corporate Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18BPU202	Business Mathematics and Statistics	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18AEC201	Environmental Studies	I,III, IV	a, e,h, i	4	0	0	4	40	60	100
Semester Total				26	4	0	26	200	300	500
SEMESTER – III										
18ENU301	English – III	I, II, III	a, e	4	0	4	6	40	60	100
18BPU301	Cost Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18BPU302	Business Process Services in Finance and Accounting	I, II, III	a, b,c, d,e, h	6	2	0	6	40	60	100
18BPU303A	Auditing and Corporate Governance	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18BPU303B	Business Process Services in Insurance	I, II, III	a, b,c, d,e, h	4	0	0	3	40	60	100
18BPU311A	Auditing and Corporate Governance (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18BPU311B	<i>Business Process Services in Insurance (Practical)</i>	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
Semester Total				20	4	6	22	200	300	500
SEMESTER – IV										
18ENU401	English – IV	I, II, III	a, e	4	0	4	6	40	60	100
18BPU401	Research Methodology	I, II, III	a, c, d,e,h	6	0	0	5	40	60	100
18BPU402	<i>Retail, CPG and Market Research</i>	I, II, III	a, b, c, d,e, h	6	0	0	5	40	60	100
18BPU403A	Financial Analysis and Reporting	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18BPU403B	<i>Business Process Services in Banking</i>	I, II, III	a, b, c, d,e,h	4	0	0	3	40	60	100
18BPU411	Research Methodology (Practical)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100
18BPU412	<i>Retail, CPG and Market Research (Practical)</i>	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
18BPU413A	Financial Analysis and Reporting (Practical)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100
18BPU413B	<i>Business Process Services in Banking (Practical)</i>	I, II, III,	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
Semester Total				20	0	10	22	280	420	700
SEMESTER – V										
18BPU501A	Company Law	I, II, III, IV	a, c, d,e, f,g,h,i	8	0	0	6	40	60	100
18BPU501B	<i>Business Process Services in Capital Market</i>	I, II, III	a, b, c, d,e,h	6	0	0	5	40	60	100
18BPU502A	Management Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18BPU502B	<i>Managing Business Processes - I</i>	I, II, III	a, b, c, d,e,h	6	0	0	5	40	60	100
18BPU503A	Marketing Management	I, II, III	a, e,h	4	0	0	3	40	60	100
18BPU503B	<i>Campus to Corporate Transition</i>	I, II, III	a, b, c, d,e,f,g,h	6	0	0	4	100	0	100
18BPU504A	<i>Business Economics</i>	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18BPU504B	Management and Organization Behaviour	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
18BPU511B	Business Process Services in Capital Market (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
18BPU512B	Managing Business Processes - I (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
18BPU513A	Marketing Management (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
18BPU514A	Business Economics (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
18BPU514B	Management and Organization Behaviour (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
Semester Total				24	2/0	4/6	22	240/340	360	600/700
Semester – VI										
18BPU601A	Taxation	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100
18BPU601B	Managing Business Processes – II	I, II, III	a, b, c, d,e,h	6	0	0	5	40	60	100
18BPU602A	Entrepreneurship	I,II, III	a,e,h	4	0	0	3	40	60	100
18BPU602B	Excel for Business	I, II, III	a, b, c, d,e,h	2	0	0	2	40	60	100
18BPU603A	Management Information system	I, II, III, IV	a,c,d,e,h,i	6	0	0	5	40	60	100
18BPU603B	Strategic Management	I, II, III	a,c,d,e,h	6	0	0	5	40	60	100
18BPU611B	Managing Business Processes – II (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
18BPU612A	Entrepreneurship (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18BPU612B	Excel for Business (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
18BPU613A	Management Information system (Practical)	I, II, III, IV	a, c, d,e,f,g,h,i	0	0	2	1	40	60	100
18BPU613B	Strategic Management (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18BPU691	Project	I, II, III	a, b, c, d,e,f,g,h	8	0	0	6	40	60	100
ECA/NCC/NSS/Sports/General Interest etc										Good
Semester Total				24/22	2/0	4/8	22	240/280	360/420	600/700
Programme Total							140	1360/1500	2040/2100	3400/3600

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	18ENU101	English – I
II	18ENU201	English – II
III	18ENU301	English – III
IV	18ENU401	English – IV
I	18LAU101	Language - I
II	18LAU201	Language – II
I	18AEC101	Business Communication
II	18AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	18BPU101	Financial Accounting
I	18BPU102	Business Law
II	18BPU201	Corporate Accounting
II	18BPU202	Business Mathematics and Statistics
III	18BPU301	Cost Accounting
III	18BPU302	<i>Business Process Services in Finance and Accounting</i>
IV	18BPU401	Research Methodology
	18BPU411	Research Methodology (Practical)
IV	18BPU402	<i>Retail, CPG and Market Research</i>
	18BPU412	<i>Retail, CPG and Market Research (Practical)</i>

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	18BPU303A	Auditing and Corporate Governance
	18BPU311A	Auditing and Corporate Governance (Practical)
III	18BPU303B	<i>Business Process Services in Insurance</i>
	18BPU311B	<i>Business Process Services in Insurance (Practical)</i>
IV	18BPU403A	Financial Analysis and Reporting
	18BPU413A	Financial Analysis and Reporting (Practical)
IV	18BPU403B	<i>Business Process Services in Banking</i>
	18BPU413B	<i>Business Process Services in Banking (Practical)</i>
V	18BPU503A	Marketing Management
	18BPU513A	Marketing Management (Practical)
V	18BPU503B	<i>Campus to Corporate Transition</i>
VI	18BPU602A	Entrepreneurship
	18BPU612A	Entrepreneurship (Practical)
VI	18BPU602B	<i>Excel for Business</i>
	18BPU612B	<i>Excel for Business (Practical)</i>

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	18BPU501A	Company Law
	18BPU501B	Business Process Services in Capital Market
	18BPU511B	Business Process Services in Capital Market (Practical)
	18BPU502A	Management Accounting
	18BPU502B	Managing Business Processes - I
	18BPU512B	Managing Business Processes - I (Practical)
VI	18BPU601A	Taxation
	18BPU601B	Managing Business Processes – II
	18BPU611B	Managing Business Processes – II (Practical)
	18BPU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	18BPU504A	Business Economics
	18BPU514A	Business Economics (Practical)
	18BPU504B	Management and Organization Behaviour
	18BPU514B	Management and Organization Behaviour (Practical)
VI	18BPU603A	Management Information systems
	18BPU613A	Management Information systems (Practical)
	18BPU603B	Strategic Management
	18BPU613B	Strategic Management (Practical)

## **PROGRAM OUTCOMES (PO)**

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

## **PROGRAM SPECIFIC OUTCOMES (PSO)**

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



## PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

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



**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 :இக்காலஇலக்கியம்:**

**கல்வி:** மகாகவிபாரதியார் –சுயசரிதை - ஆங்கிலக்கல்வி.

**இன்றையநிலை:** கவிமணிதேசியவிநாயகம் -

**ஒற்றுமையே உயிர்நிலை:** கவிஞர் அப்துல் ரகுமான் - காலவழு

**மனிதநேயம்:** கவிஞர் சிற்பிபாலசுப்பிரமணியன் – மலையாளக்

காற்றுகவிஞர்தாமரை- மழைக்குறிப்பு

**சூழலியல் :** கவிஞர் வைதீஸ்வரன் -விரல்மீட்டியமழை

**பெண்ணியம் :** கவிஞர் சுகந்திசுப்பிரமணியம் – புதையுண்ட

வாழ்க்கைகவிஞர்வைரமுத்து – அம்மா

வாழ்க்கை :கவிஞர்தருமுசிவராம் – வாழ்வுப்பாடல்

இயற்கை : பாவேந்தர்பாரதிதாசன் – அழகின்சிரிப்பு – வான்.

**அலகு – II :அறஇலக்கியம்:**

கொன்றைவேந்தன்: 1 - 50 பாடல்கள்

திருக்குறள்: பண்புடைமை, வினைத்திட்டம் -20 குறள்கள்

பழமொழிநானூறு: 5 பாடல்கள்

வேதநாயகம்பிள்ளைநீதிநூல்: 74 -78 பாடல்கள்

பெருவாயின்முள்ளியார்ஆசாரக்கோவை: 5 பாடல்கள்

**அலகு - III :சிறுநிலக்கியம்:**

மூவருலா: 1-26 கண்ணிகள்

திருச்செந்தூர்முருகன்பிள்ளைத்தமிழ்: 2 பாடல்கள்

குற்றாலக்குறவஞ்சி: 5 பாடல்கள்

முக்கூடற்பள்ளு : 5 பாடல்கள்

கலிங்கத்துப்பரணி: போர்பாடியது- 9 பாடல்கள்

**அலகு – IV :கட்டுரை:**

1. உயர்தனிச்செம்மொழி- பரிதிமாற்கலைஞர்
2. கட்டிடக்கலை- அ.இராசமாணிக்கனார்
3. வாழ்க்கை-இளவழகனார்
4. ஆளுமைத்திறன்அறிவோம் - ஸ்ரீகண்ணன்
5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

**அலகு- V :மொழிப்பயிற்சி:**

1. படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள்இலக்கணப்பயிற்சிகள்

**பாடநூல்:**

**கற்பகச்சோலை –**

**தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.**

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

Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To 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**

1. Morals in the Indian Context - Francis Nicholas Chelliah
2. How Comic Books help us to relive our Childhood - Benoit Peeters
3. Let's Do What India Needs From Us -Dr.A.P.J. Abdul Kalam

**UNIT - II : POEM**

1. The Stolen Boat - William Wordsworth
2. Telephone Conversation- Wole Soyinka
3. A River - A.K. Ramanujan

**UNIT - III : SHORT STORIES**

1. Rapunzel - Brothers Grimm
2. The Ant and The Grasshopper- W. Somerset Maugham
3. The Nightingale and the Rose - Oscar Wilde.

**UNIT - IV: Drama**

1. The Merchant of Venice- Act 4-Scene 1
2. The Death Trap- Saki

## **UNIT - V: Grammar and Composition**

- GRAMMAR** : 1. Tenses  
2. Articles  
3. Auxiliaries (Primary and Modal)  
4. Tag Questions

### **COMPOSITION:**

1. Reading to Comprehend
2. Letter Writing
3. Resume Writing
4. General Essay

### **Prescribed Text:**

Reminisce, Published by the Department of English, Karpagam Academy of Higher Education.

### **Suggested Reading:**

Hewings Martin, 1999 Advanced English Grammar, Cambridge University Press

**FINANCIAL ACCOUNTING**

Semester – I

18BPU101

8H – 6C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT- I Accounting Information System:**

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.



- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures

## **UNIT- II Accounting Process & Final Accounts**

### **Accounting Process :**

From recording of a business transaction to preparation of trial balance including adjustments

### **Business Income :**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS)

### **Final Accounts :**

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

## **UNIT- III Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture**

**Accounting for Hire-Purchase and installment system:** Transactions, Journal entries and ledger accounts including Default and Repossession.

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

## **UNIT- IV Accounting for Inland Branches**

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

## **UNIT- VAccounting for Partnership:**

Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission – Retirement

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

### **SUGGESTED READINGS**

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

		Semester – I	
18BPU102	BUSINESS LAW	8H	– 6C
Instruction Hours / week L: 8 T: 0 P: 0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To be able to understand the laws needed for doing business in India

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

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

**UNIT I The Indian Contract Act, 1872:**

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

**UNIT II The Indian Contract Act, 1872:**

Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

### **UNIT III The Partnership Act, 1932:**

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

### **UNITIV The Limited Liability Partnership Act, 2008:**

Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

### **UNIT V The Negotiable Instruments Act 1881:**

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

### **SUGGESTED READINGS**

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

**COURSE OBJECTIVES:****To make the students**

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To improve the communication skill of students

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

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and to develop skills to face the interview
6. Increase the communication skill of students

**UNIT I Communication and its barriers**

Nature of Communication: Process of Communication, Types of Communication (Verbal and 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 and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes. **Application Letters – Preparation of Resume**

**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 Vocabulary and Listening :**

Vocabulary: Words often confused, Words often misspelt, Common errors in English. Introduction to phonetics, need and use of it, Word stress and Sentence stress- Contrastive stress in sentences to highlight different words- Intonation- Rising and Falling tone, falling -rising tone- Word Power – Vocabulary – Jargon – rate of speech, pitch, tone – Clarity of voice.

The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

#### **UNIT V Use of Technology and Interview :**

Appropriate use of technology, EMAIL, WEB PAGE communication, Voice and wireless communication

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech.

#### **SUGGESTED READINGS:**

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, (2017) 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.

18LAU201

தமிழ் இரண்டாம் தாள்

6H

Semester – II

– 6C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**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**

சைவ, வைணவஇலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. சைவம் -பெரியபுராணம் - திருமூலநாயனார்புராணம்.

2.வைணவம் - பெரியாழ்வார்திருமொழி: 10 பாடல்கள்

**அலகு – II :சங்கஇலக்கியம் :**

சங்கஇலக்கியங்கள்அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை: 1. பிரசம்கலந்த – பாலை-110

2.தடமருப்புஎருமை- மருதம்-130

குறுந்தொகை : 1. கருங்கட்டாக்கலை – குறிஞ்சி- 69

2. உள்ளதுசிதைப்போர்- பாலை-283

ஐங்குறுநூறு : 1. நெய்தல்-தொண்டிப்பத்து:

திரைஇமிழ்இன்னிசை-181

2. அன்னாய்வாழிவேண்டன்னை-203

பதிற்றுப்பத்து : 1. சிதைந்ததுமன்ற-27

2. மீன்வயின்நிற்ப-90

பரிபாடல்: பரிபாடல்திரட்டு-மதுரைநகர்ச்சிறப்பு:

உலகம்ஒருநிறையாத்தான்-6,மாயோன்கொப்பூழ்-7,

செய்யாட்குஇழைத்த-9,கார்த்திகைகாதில்-10, வாரைக்கொண்டாடி-11.

கலித்தொகை: 1.குறிஞ்சிக்கலி-சுடர்தொடி -15

2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு: 1.அன்னாய்வாழிவேண்டன்னை-குறிஞ்சி-18

புறநானூறு : 1. யாதும்ஊரேயாவருங்கேளிர்-பொதுவியல்-192

2.கெடுகசிந்தைகடிதிவள்துணிவே -279

ஆ). பத்துப்பாட்டு

திருமுருகாற்றுப்படை -பழமுதிர்ச்சோலையின்சிறப்பு

முருகன்இருப்பிடங்கள்: சிறுதினைமலரொடு:218-

275.

முருகன்அருள்புரிதல்: 286-295.

அலகு - III :காப்பியம்



**சிலப்பதிகாரம்: மங்கலவாழ்த்துப்பாடல்: (21-29)–**

**கண்ணகியின்சிறப்பு: ‘நாகநீள்நகரொடு’**

**என்பதிலிருந்துதொடங்கி, ‘கண்ணகிஎன்பாண்மன்னோ’**

**என்பதுவரையிலானதொடர்கள்.**

**நடுகற்காதை: (207-234)-**

**சேரன்செங்குட்டுவன்கண்ணகிக்குக்கோயில்எடுத்தல்:**

**‘அருந்திறலரசர்’ என்பதிலிருந்துதொடங்கி, ‘மன்னவரேறென்’**

**என்பதுவரையிலானதொடர்கள்.**

**வாழ்த்துக்காதை: (482-485)-**

**செங்குட்டுவனுக்குக்கண்ணகிகாட்சியளித்தல்: ‘என்னே’**

**என்பதிலிருந்துதொடங்கி, ‘விசும்பில்தோன்றுமால்’**

**என்பதுவரையிலானதொடர்கள்.**

**வழக்குரைகாதை:பத்தினிப்பெண்டிர்எழுவர்கதை:**

**‘நீர்வார்கண்ணை’ என்பதிலிருந்துதொடங்கி, ‘புகாரென்பதியே’**

**என்பதுவரையிலானதொடர்கள்.**

**வஞ்சினமாலை: ‘வன்னிமரமும்’ என்பதிலிருந்துதொடங்கி,**

**‘பதிப்பிறந்தேன்’ என்பதுவரையிலானதொடர்கள்.**

**சூளாமணி: மந்திரசாலைச்சருக்கம் (தேர்ந்தெடுக்கப்பெற்ற 25**

**பாடல்கள்)**

**அலகு – IV :சிறுகதை**

**1. குளத்தங்கரைஅரசமரம் – வ.வே.சு.ஐயர்**

**2. காட்டில்ஒருமான் -அம்பை**

3. நாற்காலி – கி.ராஜநாராயணன்

4. நகரம் – சுஜாதா

5. எஸ்தர் – வண்ண நிலவன்

6. மரப்பாச்சி – உமா மகேஸ்வரி

**அலகு- V :மொழிப்பயிற்சி**

படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை,கட்டுரை,உரைநடை)

மொழிபெயர்ப்பு

பாடநூல்:கற்பகச்சோலை –

தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.

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

Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To 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**

1. I Have a Dream - Martin Luther King, Jr.
2. 'First human' discovered in Ethiopia - Pallab Ghosh
3. The First Case- M.K. Gandhi

**UNIT - II : POEM**

1. L'Allegro - John Milton
2. God Is a Medicine Cabinet - Cynthia Atkins
3. A Prayer for my daughter - W.B. Yeats

**UNIT - III : SHORT STORIES**

1. The Tell Tale Heart - Edgar Allan Poe
2. Sparrows- K. Ahmad Abbas
3. The Little Match-Seller - Hans Christian Andersen

**UNIT - IV: Drama**

1. Tempest- Act 2-Scene 2
2. The Referee- W.H. Andrews and Geoffrey Dearmer

## **UNIT - V**

**GRAMMAR** : 1. Voice  
2. Reported Speech  
3. Interrogatives (Yes or No, 'Wh' questions)  
4. Word Class

### **COMPOSITION:**

1. Writing Minutes and Preparing Agenda
2. Note Taking
3. Charts and Pictorial Writing.
4. Report Writing

**Prescribed Text:** Twilight, Published by the Department of English, Karpagam Academy of Higher Education.

**Suggested Reading:** Murphy Raymond, 1998 Essential English Grammar, Cambridge University Press.

**COURSE OBJECTIVES:****To make the students**

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

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

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Enhance the problem-solving skills and analytical skills in the accounting context.
5. Understand the accounting process of banking industry
6. Understand the accounting process of non-banking industry

**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). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

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

#### **SUGGESTED READINGS :**

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

		Semester – II	
18BPU202	BUSINESS MATHEMATICS AND STATISTICS	8H	– 6C
Instruction Hours / week L: 6 T: 2 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES****To make the students**

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers 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 adjoint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest; 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

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

#### **SUGGESTED READINGS:**

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
4. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
5. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi



**COURSE OBJECTIVES:****To make the students**

1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To describe the various laws prevailing in India for protecting natural resources

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

1. Understand the ecosystem and its impact on human beings.
2. Preserve the non – renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat losses.
4. Prevent pollution in the environment
5. Apply the laws relevant to the environment conservation
6. Understand the laws prevailing in India for protecting the nature

**UNIT-I: Environment and Ecosystem**

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. III-effects of fireworks.

**UNIT III: Biodiversity and Its Conservation:**

Introduction, definition: genetic, species and ecosystem diversity. Bio geographical 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:**

1. Verma, P.S., & Agarwal, V.K. (2001). Environmental Biology (Principles of Ecology). S.Chand and Company Ltd, New Delhi.
2. Anubha Kaushik & Kaushik, C.P. (2004). Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Singh, M.P., Singh, B.S., & Soma S., Dey. (2004). Conservation of Biodiversity and Natural Resources: Daya Publishing House, New Delhi.
4. Daniel B Botkin, & Edward A Keller. (1995). Environmental Science. John Wiley and Sons, Inc, New York.
5. Uberoi, N.K., (2005). Environmental Studies.: Excel Books Publications of India, New Delhi.
6. Tripathy, S.N., & Sunakar Panda. (2011). Fundamentals of Environmental Studies. 2<sup>nd</sup> Edition, Vrianda Publications Private Ltd, New Delhi.
7. Arvind Kumar. (2009). A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
8. R. Rajagopalan (2015), Environmental Studies: Third Edition, Oxford University Press, New Delhi.
9. Erach Bharucha, (2013) Textbook of Environmental Studies for Undergraduate Courses, Orient BlackSwan, New Delhi.
10. N Arumugam (Author), V Kumaresan (2014), Environmental Studies, Saras Publication
11. Mishra D.D.(2010), Fundamental Concepts in Environmental Studies, S Chand Publishing, New Delhi.

**18ENU301****ENGLISH III****Semester – III****8H – 6C****Instruction Hours / week: L: 4 T: 0 P: 4 Marks: Internal: 40 External: 60 Total: 100****End Semester Exam: 3 Hours****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.
- 7.

**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 Harennes – 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 cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To learn the Inventory control techniques

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

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.
6. Apply the inventory control techniques

**UNIT 1: Introduction**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

**UNIT II: Elements of Cost: Material and Labour**

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### **UNIT III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

### **UNIT IV: Methods of Costing**

UNIT costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

### **UNIT V: Book Keeping in Cost Accounting**

Integral and non-integral systems; Reconciliation of cost and financial accounts

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

#### **SUGGESTED READINGS:**

1. Sp Jain, Kl Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15th edition, Pearson Education , New Delhi.

**BUSINESS PROCESS SERVICES IN****Semester – III****18BPU302****FINANCE AND ACCOUNTING****8H – 6C****Instruction Hours / week L: 6 T: 2 P: 0****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

1. Understand the finance and accounting concept and the need to outsource finance and accounting activities
2. Comprehend the standards pertaining to the accounting, compliances like SOX and internal audit framework like COSO.
3. Understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
4. Communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
5. Gain a lifelong learning for applying the F&A Technology in BPS business.
6. Impart the students with the importance of purchase management

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

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarizing of Transaction - Final Accounts  
 Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and Demerits 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.,

## **UNIT III Accounts Payables and Accounts Receivable:**

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

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

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

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

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



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

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

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

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

### **SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. To learn the audit techniques, corporate governance and CSR practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing,
6. To learn the Corporate Governance and CSR.

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

1. Comprehend on the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. Recall the audit techniques, corporate governance and CSR practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance and CSR practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing
6. Give an insight about the corporate Governance and CSR.

**UNIT I INTRODUCTION**

Definition-Nature-Scope and Objectives of Independent Financial Audit : Basic Principles Governing an Audit, Concept of Auditor's Independence - Error and Fraud- Classification of Audit -Standards on Auditing (SA) : Concept and Purpose - Audit procedures and techniques - Audit Evidence : Concept, Need, Procedures to obtain Audit Evidence

**UNIT II AUDIT RISK AND INTERNAL CONTROL SYSTEM**

Audit Risk : Concept and Types, Relationship with audit materiality - Professional Skepticism.

Internal Control : Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework - Internal Check :

Definition, Objectives and General Principles on Internal Check for selected transactions - Internal Audit : Definition, Objectives, Regulatory Requirement, Use of Internal Auditor's Work by Statutory Auditor

### **.UNIT III VOUCHING, VERIFICATION AND VALUATION**

Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be considered during Vouching of Different items

Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items.

### **UNIT IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT**

Audit of Companies: Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor - Audit Committee - Branch Audit and Joint Audit - Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility

Audit report and certificate: Definition – Distinction between Report and Certificate-Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance

Special areas of Audit: Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act Management Audit – Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

### **UNIT V CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Clause 49 and Listing Agreement, Green Governance

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR, Global Reporting Initiatives, ISO 26000

**SUGGESTED READINGS:**

1. Arun jha (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2<sup>nd</sup> edition, Ane Books Pvt Ltd, New Delhi.

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I Concept of Risk:**

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

## **UNIT II Life Insurance and Annuity:**

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

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

## **UNIT III Property and Casualty Insurance :**

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

## **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 – Medclaim - Individual Health Insurance policies - Group Health Insurance policies - Managed Care.

## **UNIT V Retirement Plans:**

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

## **SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

1. To understand 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 Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learning's of auditing and corporate governance lifelong.
6. To study about the Internal control system

**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. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learning's of auditing and corporate governance lifelong.
6. Apply internal control system

**UNIT 1: INTRODUCTION**

1. Analyse the importance of Standards on Auditing (SA) :SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509

**UNIT – II Audit Risk and Internal Control System**

3. Audit Risk :Analyse SA 320 and 330
4. Analyse the COSO's Internal Control Framework for selected industry of your choice.

## UNIT III VOUCHING, VERIFICATION AND VALUATION

### 5. How to Vouch/Verify/Value

- a. Goods sent out on Sale or Return Basis
- b. Borrowing from Banks.
- c. Goods sent on consignment
- d. Foreign travel expenses
- e. Receipt of capital subsidy
- f. Provision for income tax
- g. payment of taxes
- h. Advertisement Expenses
- i. Sale of Scrap

## UNIT IV : AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

### 6. Case Study on Auditors in on Satyam fraud

### 7. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

## UNIT V: CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

### 8. Any Case study on Corporate Governance to be analysed from below list

### 9. Any Case study on Corporate Governance to be analysed from below list

Maxwell Communication (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Limited (all need to be more emphasized); BCCI (UK), Anderson Worldwide (USA), Vivendi (France), Harshad Mehta and Kingfisher Airlines Scam (all to be covered in brief); Common Governance Problems noticed in various corporate failures; Codes and Standards on Corporate Governance: Cadbury, OECD, Oxley Act; Initiatives in India: CII, SEBI, Clause 49 of Listing Agreement, Kumar Mangalam Committee, Naresh Chandra Committee, Narayan Murthy Committee, LODR.

### 10. Analyse CSR initiative of any Indian company

### SUGGESTED READINGS:

1. Arun jha (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.



**BUSINESS PROCESS SERVICES IN INSURANCE (PRACTICAL)****Semester – III****18BPU311B****2H – 1C****Instruction Hours / we L: 0 T: 0 P: 2****Marks: Internal External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

**Select Insurance companies**

1. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.
2. Familiarize with IRDA norms for agency license.
3. Visit any insurance office and collect the details of its Organizational Structure,
4. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)
5. Understand the implication of bancassurance in supporting insurance industry.
6. Understand the implication of micro insurance, group insurance and crop insurance and its impact on the economy.
7. Premium calculation procedure

8. Analyse the real time Cases on procedure to avail Motor Insurance Marine insurance, Property insurance and fire insurance.
9. Procedure for the Insurance Claims (Life and General Insurance separately)
10. Understand Healthcare regulations & Standards ; HIPAA

**SUGGESTED READINGS:**

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

18ENU401

ENGLISH IV

Semester – IV

8H – 6C

**Instruction Hours / week: L: 4 T: 0 P: 4    Marks: Internal: 40    External: 60 Total: 100****End Semester Exam: 3 Hours****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- Nature, Process, and Importance of Communication, Types of Communication (Verbal and Non-Verbal), Different forms of Communication, Barriers of Communication, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, and Organizational Barriers, 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**

Business Correspondence – Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tender, Memorandum, Inter-Office, Memo, Notices, Agenda, Minutes, Resume Writing, and Report Writing.

#### **UNIT IV: Business Language and Presentation**

Importance of Business Language, Vocabulary Words often Confused, Words often Misspelt, Common Errors in English, Oral Presentation – Plan, PowerPoint Presentation and Visual Aids.

#### **UNIT V: Technology and Communication**

Language of Newspapers, magazines, Internet, TV and radio – their role to develop listening, reading and discussion skills, E-mail writing – Video Conferencing- Strategic importance of e-communication.

#### **Suggested Reading:**

In Business; CUP

Oxford Handbook of Writing: St. Martins Handbook of Writing

Sound Business, Julian Treasure OUP

**RESEARCH METHODOLOGY**

Semester – IV

18BPU401

6H – 5C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I RESEARCH AND RESEARCH PROCESS**

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

**UNIT II RESEARCH DESIGN AND SAMPLING DESIGN**

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

Data Sources – Primary and Secondary Data.

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

### **UNIT III MEASUREMENT AND SCALING**

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

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

Preparing questionnaire – Quality of a good questionnaire.

### **UNIT IV HYPOTHESIS TESTING**

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

### **UNIT V REPORT PREPARATION**

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

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

#### **SUGGESTED READINGS:**

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

<b>18BPU402</b>	<b>RETAIL, CPG AND MARKET RESEARCH</b>	<b>Semester – IV</b>
		<b>6H – 5C</b>
<b>Instruction Hours / week L: 6 T: 0 P: 0</b>		<b>Marks: Internal: External: 60 Total: 100</b>
<b>End Semester Exam: 3 Hours</b>		

**COURSE OBJECTIVES:**

**To make the students**

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

**COURSE OUTCOMES:**

**Learners should be able to**

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

## UNIT I Introduction about Market Research:

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

## UNIT II Consumer Packaged Goods :

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

### **UNITIII Retailing and Retail Research:**

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

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

### **UNIT IV Consumer research:**

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

### **UNIT V Panel Services and Media Research :**

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

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

### **SUGGESTED READINGS:**

TCS BPS study material



18BPU403A		FINANCIAL ANALYSIS AND REPORTING		Semester – IV	
				4H	– 3C
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal: External: 60		Total: 100	
				End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:****To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis
6. Acquire knowledge about the auditor's report and ratio analysis

**UNIT I : FINANCIAL REPORTING**

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

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

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

## **UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION**

**Traditional Assumptions of the Accounting Model :**Business Entity -Going Concern or Continuity - Time Period - Monetary Unit - Historical Cost - Conservatism - Realization - Matching - Consistency - Full Disclosure - Materiality - Industry Practices - Transaction Approach - Cash Basis - Accrual Basis

**The Financial Statements :**Balance Sheet (Statement of Financial Position) - Statement of Stockholders' Equity (Reconciliation of Stockholders' Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)

**Auditor's Opinion :**Auditor's Report on the Firm's Internal Controls - Report of Management on Internal Control over Financial Reporting

**Basic Elements of the Balance Sheet :**Assets - Liabilities - Stockholders' Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders' Equity in Unincorporated Firms

**Basic Elements of the Income Statement :**Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

## **UNIT III FINANCIAL ANALYSIS – 1**

**Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis**

**Ratio Analysis** - Liquidity of Short-Term Assets

**Current Assets, Current Liabilities, and the Operating Cycle**

Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets -Current Liabilities

**Current Assets Compared with Current Liabilities**

Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio

**Income Statement Consideration when Determining Long-Term**

**Debt-Paying Ability-** Times Interest Earned

**Balance Sheet Consideration when Determining Long-Term**

**Debt-Paying Ability**

Debt Ratio - Debt/Equity Ratio

## **UNIT IV FINANCIAL ANALYSIS - 2**

**Profitability Measures**

Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin

For the Investors

**Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield  
Book Value per Share**

**Basic Elements of the Statement of Cash Flows**

**Financial Ratios and the Statement of Cash Flows**

Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable -  
Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash  
Flow/Cash Dividends

## **UNIT V THE USERS OF FINANCIAL STATEMENTS**

Financial Ratios as Perceived by Commercial Loan Departments :Most Significant Ratios  
and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.

Financial Ratios as Perceived by Corporate Controllers :Most Significant Ratios and Their  
Primary Measure • Key Financial Ratios Included as Corporate Objectives

Financial Ratios as Perceived by Certified Public Accountants

Financial Ratios as Perceived by Chartered Financial Analysts

Financial Ratios Used in Annual Reports

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

### **SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. To apply the learning of the bank functions and operations lifelong practice in BPS.
5. To have an understanding about the retail banking and retail wealth management
6. To study the consumer loan mortgages and Trade finance

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

1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Apply the learning of the bank functions and operations lifelong practice in BPS
5. Describe retail banking and retail wealth management.
6. Acquire the understanding of consumer loan mortgages and trade finance

**UNIT 1 : Overview of Banking**

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

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

## **UNIT II: Retail Banking**

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

**Risk -Control and Information Security**

## **UNIT III : Cards**

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

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

**Payments** :Concepts, applications, investigations, Statement validations

**Products on Cards** :Rewards programs,merchandising offers

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

## **UNIT IV : Consumer Loan Mortgages and Trade Finance**

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

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

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

**Reimbursement** – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance

**Loans & Finances** - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

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

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

## **UNIT V : Cash Management and Payment Services**

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

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

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

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

### **SUGGESTED READINGS:**

TCS BPS study material

**RESEARCH METHODOLOGY**

Semester – IV

18BPU411

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data, analyses the same using appropriate statistical techniques and apply the learning lifelong.
3. To critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills
6. To design a questionnaire

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
  2. Analyse the research problem and design the instruments to capture data, analyse the same using appropriate statistical techniques, and apply the learning lifelong.
  3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
  4. Communicate in written form and prepare report to support decision making.
  5. Work in team and exhibit leadership skills
  6. Acquired knowledge to design a questionnaire
- 
1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
  2. Analyse a case to understand the theory of deductive and inductive reasoning.
  3. Analyse a case for the selection of appropriate research design
  4. Analyse a case for the selection of appropriate sampling design
  5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
  6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection  
Ask students to perform analysis and hypothesis testing for the collected data
  7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
  8. Ask students to write the bibliography in MLA/CPA format for reference made.

**Note :6 – 8 (Team of 2-3 students)**

**SUGGESTED READINGS:**

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



**RETAIL, CPG AND MARKET RESEARCH**

Semester – IV

18BPU412

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

1. Identify a market research problem and formulate a market research plan for finding a solution.
2. Select Consumer Packaged Goods Food industry classification and identify the major players
3. Select beverage industry classification and identify the major players
4. Understand the Retail Formats, try to visit the retail stores of the different format and justify the retail format adopted by the outlet.
5. Mind map the stages of new product development
6. In a team of (2-3) conduct a survey to understand consumer behaviour for the purchase of FMCG or beverages. Analyse and prepare a report.

7. Select the best media to advertise a small business of your choice. Justify the selection of media.
8. Analyse the case on e-retailing (Brick and mortar Vs. Click Model)
9. Analyse the real time cases on the technology used in retailing (like RFID, barcoding etc)

**SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis for lifelong.
6. Apply ratio analysis to identify financial performance of the firms

1. To select a Company – Reason for selecting the company as investor

Download the financial statements

Perform the following financial analysis and interpret

2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
3. Ratio Analysis - Liquidity of Short-Term Assets  
Current Assets, Current Liabilities, and the Operating Cycle

- Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
- Current Assets Compared with Current Liabilities
- Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
- 4. Debt-Paying Ability- Times Interest Earned
- 5. Debt Ratio - Debt/Equity Ratio
- 6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin - Operating Asset Turnover
- 7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - Gross Profit Margin
- 8. DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts
- 9. For the Investors :Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,- Book Value per Share

#### **SUGGESTED READINGS:**

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

18BPU413B

**BUSINESS PROCESS SERVICES IN BANKING  
(PRACTICAL)**

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Select a bank**

1. Forms of various accounts and deposits of Commercial Banks.
2. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
3. Action taken for the dishonoring of cheque and laws supporting the action.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Procedure for applying personal loan – application proforma and documents to submitted
6. Procedure for applying housing loan - application proforma and documents to submitted

7. Procedure for applying corporate loan - application proforma and documents to submitted
8. Procedure for applying working capital loan - application proforma and documents to submitted
9. Understanding the procedure and documents to be submitting to comply the KYC norms
10. Efforts taken by bank for financial inclusion initiative.
11. Difference in Basel I, II and III Accord, comment on the efforts taken by bank on complying the accord.

**SUGGESTED READINGS:**

TCS BPS study material

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To have an in depth knowledge about the role of directors

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

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Acquire understanding about the role of directors

**UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego

## **UNIT 2: FINANCIAL STRUCTURE OF COMPANIES**

Concept of Capital and Financing of Companies– Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital– Reduction of Capital; Buy–Back of Shares

Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties

Debt Capital – Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures  
Securing of Debts: Charges ; Creation, Modification and Satisfaction of Charges

Allotment and Certificates – General Principles and Statutory Provisions related to Allotment;

Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

## **UNIT III: MANAGEMENT:**

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

## **UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS**

Books of Accounts : Financial Statements.  
Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit

Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board's Report and Disclosures Contents and Annexure to Board's Report, Directors' Responsibility Statement



– Preparation and Disclosures, Compliance Certificate – Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

## **UNIT V: WINDING UP**

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

### **SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of capital markets in domestic and global scenario, the securities traded private equity, mutual fund and hedge funds and its application.
2. To calculate the NAV and analyse the performance of mutual fund scheme
3. To apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.
4. To communicate orally and in written form the understanding of capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
5. To apply the knowledge of capital market operations, in lifelong practice at BPS sector.
6. To have a knowledge about investment banking
- 7.

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

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

**UNIT I Introduction to Capital Markets:**

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

**UNIT II Investment Banking:**

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

**UNIT III Mutual Funds and Hedge Funds**

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

**Hedge Funds** - Understanding Hedge Funds - Hedge Fund strategies.

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

**Private Equity:** Private Equity - Understanding Private Equity Operations

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

**UNIT V Risk Management**

**Risk Management:** Counterparty Credit Risk Management - Market Risk Management

**SUGGESTED READINGS**

TCS BPS study material

**MANAGEMENT ACCOUNTING**

Semester – V

18BPU502A

8H – 6C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To gain understanding about the ratio analysis

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

1. Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Apply ratio analysis to understand the financial performance of the firms

**UNIT I : INTRODUCTION**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**UNIT II :FINANCIAL STATEMENT ANALYSIS**

Horizontal and Vertical Analysis.

Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios

Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds

Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

**UNIT III: STANDARD COSTING**

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

#### **UNIT IV: MARGINAL COSTING AND DECISION MAKING**

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

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

#### **UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :**

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

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

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

#### **SUGGESTED READINGS:**

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I Introduction to Process Management:**

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

**UNIT II BPS Overview**

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

**UNIT III Metrics Management:**

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

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

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

**SUGGESTED READINGS:**

TCS study material

		Semester – V	
18BPU503A	MARKETING MANAGEMENT	4H	– 3C
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To study about the product classification and product life cycle
5. To study about the pricing strategies and distribution management
6. To study about the promotion management

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

1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Acquire knowledge about the product classification and product life cycle
5. Describe pricing strategies and distribution management
6. In depth knowledge about the promotion management

**UNIT I :INTRODUCTION TO MARKETING MANAGEMENT:**

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

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

**UNIT II - THE MARKET PROCESS AND SEGMENTATION**

The marketing process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control, Segmentation : Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)

### **UNIT III :PRODUCT MANAGEMENT**

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

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

### **UNIT IV: PRICING AND DISTRIBUTION MANAGEMENT**

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

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

### **UNIT V: PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING**

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

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

### **SUGGESTED READINGS:**

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



		Semester – V	
18BPU503B	CAMPUS TO CORPORATE TRANSITION	6H	– 4C
Instruction Hours / we L:6 T: 0 P :0		Marks: Internal: External: 0	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT 1 Overview of Corporate and BPS Industry**

**Overview of Corporate:** Introduction to Corporate - History of Corporate

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

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

**UNIT II Grooming for Corporate:**

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

**UNIT III Professional Competencies:**

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

**UNIT IV Elementary Level English Communication**

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

**UNIT V Advanced Level English Communication:**

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

**SUGGESTED READINGS:****Text Book**

TCS study material

		Semester – V	
18BPU504A	BUSINESS ECONOMICS	6H	– 5C
Instruction Hours / we L: 6 T: 0 P: 0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:**

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

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

## **UNIT II      PRODUCTION, COST AND REVENUE FUNCTION:**

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

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

## **UNIT III      MARKET COMPETITION:**

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

## **UNIT IV: MACRO ECONOMIC FACTORS:**

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

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

## **UNIT V: MONETARY POLICY**

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

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

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

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

**SUGGESTED READINGS:**

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

MANAGEMENT AND		Semester – V	
18BPU504B	ORGANIZATION BEHAVIOUR	6H	– 5C
Instruction Hours / we L: 6 T: 0 P:0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To apply the Concept of management, Behaviour as individual, group and organization life long.
3. To have an in depth knowledge about the management functions
4. To learn about the organizational behavior
5. To study about the personality theories and factors influencing the personality
6. To acquire knowledge about the leadership theories

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

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
3. Describe the management functions
4. Understand the organizational behaviour
5. Acquire understanding about the personality theories and factors influencing the personality
6. Gain an understanding about the leadership theories

**UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION :**

Definition of Management –managerial roles and skills – Evolution of Management – Scientific, human relations , system and contingency approaches – Management by Objectives (MBO) – Management by Exception (MBE) - Types of Business organization - Sole proprietorship, partnership, company-public and private sector enterprises - Special forms of ownership : Franchising - Licensing - Leasing - Corporate Expansion : mergers and acquisitions - Diversification, forward and backward integration - Joint ventures, Strategic alliance

**UNIT II MANAGEMENT FUNCTIONS :**

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision making steps and process - Organizing – Formal and informal

organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

### **UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:**

Importance of organizational Behaviour – OB Model - Attitudes – Components – Attitude and Behaviour – Job attitudes – Values – importance – Terminal and Instrumental values – Generational Values – Personality and values.

Personality – Types – Factors influencing personality – Theories – Perceptions – Importance – Factors influencing perception – Judging others, perception and individual decision making

### **UNIT IV LEARNING AND LEADERSHIP THEORIES :**

Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance – Theories: Need, Content and Process Theories – Application.

Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power – Causes and consequences of political behavior

### **UNIT V GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE**

Groups and Teams - Definition, Difference between Groups and teams - Stages of Group Development - Group Cohesiveness - Types of teams

Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict,

Organizational Change: Concept, Resistance to change, Managing resistance to change,

Implementing Change – Kurt Lewin Theory of Change

### **SUGGESTED READINGS:**

1. Stephen P. Robbins, Coulter Mary (2017), Management, 13th edition, Pearson Education, NewDelhi.
2. Tripathy.PC. & Reddy.PN. (2017). Principles of Management. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). Organizational Behavior: An Evidence - Based Approach, 12<sup>th</sup> edition, Mcgraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). Organizational Behaviour.(16<sup>th</sup>edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), Management and Organisationalbehaviour, 10<sup>th</sup>edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). Essentials of Organizational Behavior.13<sup>th</sup>edition, Pearson Education.
7. Aswathappa, K. (2016). Organizational Behaviour. 12th edition, Himalaya Publishing House, Mumbai.

**BUSINESS PROCESS SERVICES IN CAPITAL MARKET**

Semester – V

18BPU511B

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To Understand the capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
2. To Analyse the capital market operations, intermediary's role and apply the same in BPS sector.
3. To Critically evaluate the performance of mutual funds and analyse the capital market operations of domestic market in comparison with the global market.
4. To Apply the knowledge of capital market operations, in lifelong practice at BPS sector.
5. To learn about the securities traded in capital market
6. To acquire knowledge about the hedge funds and hedging strategies

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

1. Understand the capital markets in domestic and global scenario, the securities traded, Investment management, private equity, mutual fund and hedge funds and its application.
  2. Analyse the capital market operations, intermediaries role and apply the same in BPS sector.
  3. Critically evaluate the performance of mutual funds and analyse the capital market operations of domestic market in comparison with the global market.
  4. Apply the knowledge of capital market operations, in lifelong practice at BPS sector.
  5. Gain knowledge about the securities traded in capital market
  6. Describe hedge funds and hedging strategies
- 
1. Draw the diagram of Indian financial system and enumerate the role of capital market. Compare and analyse the Indian capital market operations with global financial markets
  2. List out the securities that can be traded in the financial markets (India Vs. Global Financial market)
  3. Mind map the trade life cycle of an investor.



4. Take a corporate action and check the reaction of share price from the 30 days of announcement
5. Download NAV of two mutual fund scheme and compare the performance and select the best scheme
6. Identify the intermediaries and players in the markets and enumerate their roles
  - a. Institutional Investors/Custodians / Clearing Houses / Role of Regulators
7. Download the Red herring Prospectus from SEBI Website and submit the review of the content of RHP
8. Private Equity in India and the industry that uses Private Equity – Refer SEBI
9. Familiarise on the mutual fund industry, No.of Asset Management Company in India and the volume of asset under management.(Refer AMFI website)
10. Application of Hedge fund and hedging strategies – India Vs. Abroad

**SUGGESTED READINGS:**

TCS BPS study material

**MANAGING BUSINESS PROCESSES - I**

Semester – V

**18BPU512B****(PRACTICAL)****2H****– 1C****Instruction Hours / week L: 0 T: 0 P: 2****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

1. Business process – differentiating the core and support process in TCS
2. Understanding the internal and End user of TCS
3. List of Business Processes outsourced to India
4. Mind map the BPS Life Cycle
5. List out the Business metrics and operation metrics
6. Methods to Draft SIPOC and Application of the SIPOC
7. Methods to Draft Kano Model and Application of Kano model
8. Case study on Operational risk, Information security risk, financial risk, strategic risk
9. Process for Mitigating the Risk

**SUGGESTED READINGS:**

TCS study material

## MARKETING MANAGEMENT

Semester – V

18BPU513A

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

- **Case Studies on** Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
- Perform SWOT / PEST Analysis
- Case study on The Traditional 4Ps and The Modern Components of the Mix - The Additional 3Ps.
- Select a company having a multiple product line, For the selected company
  - Analyse the product line and segmentation Market Positioning\
  - Product life cycle for the products
  - *Brand and Branding Strategy of the company*
  - Pricing for the products
  - Distribution Management

- Promotion mix used by the company.
- Analyse the case study on any two of the
  - Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

#### **SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of the micro and macroeconomic concepts and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To learn how to analyze the Indian budget

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

1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Acquire understanding about analyzing the Indian budget

1. Select a product and study on the impact of demand and supply on price of the product in the market
2. Analyse the Case Study on Producer's Behaviour and Supply:
3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
4. Analyse the Case Study on Price Determination
5. Analyse the Case Study on Product Differentiation
6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
7. Analyse the Case study on Business Cycle
8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
9. Analyse and review the Indian budget of last two years
10. Write a review report on the Economic survey report of the current year.

**SUGGESTED READINGS:**

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

MANAGEMENT AND		Semester – V	
18BPU514B	ORGANIZATION BEHAVIOUR (PRACTICAL)	2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To learn the presentation of book review and leadership

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

1. Understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Acquire knowledge about the presentation of book review and leadership

- a. Prepare a mind mapping for the school of management thoughts in a chart
- b. Analyse a case study to understand the types of Business organization
- c. Analyse a case study to understand the concept of planning
- d. Role play to understand the concept of organizing
- e. Analyse a case study to understand the concept of attitude
- f. Psychometric test to understand the individual personality
- g. Presentation of Book Review / Movie related to Motivation / Leadership
- h. Analyse a Case study to understand the learning style of the individuals
- i. Team building activity Group to understand concept of Teams -Write the learning from the activity.
- j. Role play to understand Conflict – Write the learning from the role play.
- k. Analyse a Case study on Organizational change

**List of Movies:**

1. Twelve Angry Men
2. Roshoman by Kurosawa
3. Facebook
4. Wallstreet
5. Pursuit of happiness
6. The Godfather Trilogy
7. Citizen Kane
8. It's a Wonderful Life
9. Office Space
10. The Social Network
11. Back to School
12. Thank You for Smoking
13. The Intern
14. Glengarry Glen Ross
15. The Wolf of Wall Street
16. Enron — The Smartest Guys in the Room
17. Inside Job
18. Barbarians at the Gate
19. The Big Kahuna
20. Jerry Maguire

**List of Books:**

1. The Hound of the Baskervilles by Arthur Conan Doyle
2. Five Little Pigs by Agatha Christie
3. Fortune At The Bottom Of The Pyramid, Author: C.K.Prahlad
4. The Shadow Lines, Amitav Ghosh
5. Moneyball: The Art of Winning an Unfair Game, Author: Michael Lewis
6. How to Win Friends and Influence People, Author: Dale Carnegie
7. Straight from the Gut, Jack Welch
8. The Seven Habits of Highly Effective People, Stephen R. Covey,
9. Think and Grow Rich, Napoleon Hill
10. The Alchemist, Paulo Coelho
11. Who moved my cheese, Spencer Johnson
12. How to stop worrying and start living, Dale Carnegie
13. Emotional Intelligence: Why It Can Matter More Than IQ, Daniel Goleman
14. The Secret, Rhoda Byrne
15. The power of positive thinking, Norman Vincent Peale
16. The Monk who sold his Ferrari, Robin S. Sharma



17. True North: Discover Your Authentic Leadership, Bill George,
18. Getting to Yes: Negotiating Agreement Without Giving In  
Roger Fisher and William L. Ury
19. Orbiting the Giant Hairball: A Corporate Fool's Guide to Surviving with Grace  
Gordon MacKenzie
20. Blue Ocean Strategy: How to Create Uncontested Market Space and Make the  
Competition Irrelevant W. Chan Kim and Renée Mauborgne
21. Zero to One: Notes on Startups, or How to Build the Future  
Peter Thiel
22. Conscious Capitalism: Liberating the Heroic Spirit of Business  
John Mackey and Raj Sisodia
23. First, Break All The Rules: What the World's Greatest Managers Do Differently  
Marcus Buckingham and Curt Coffman
24. Built to Last, Jim Collins
25. Soul of a New Machine, Tracy Kidder

#### **SUGGESTED READINGS:**

1. Stephen P. Robbins, Coulter Mary (2017), Management, 13th edition, Pearson Education, NewDelhi.
2. Tripathy.PC. & Reddy.PN. (2017). Principles of Management. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). Organizational Behavior: An Evidence - Based Approach, 12<sup>th</sup> edition, Mcgraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). Organizational Behaviour.(16<sup>th</sup>edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), Management and Organisationalbehaviour, 10<sup>th</sup>edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). Essentials of Organizational Behavior.13<sup>th</sup>edition, Pearson Education.
7. Aswathappa, K. (2016). Organizational Behaviour. 12th edition, Himalaya Publishing House, Mumbai.

		Semester – VI	
18BPU601A	TAXATION	8H	– 6C
Instruction Hours / week L: 6 T: 2 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
3. To comprehend on the assessment of the GST.
4. To communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. To acquire knowledge about indirect taxes

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

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
3. Comprehend on the assessment of the GST
4. Communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. Understand with the laws pertaining to the Income Tax and its apply it lifelong.
6. Understand the indirect taxes

**UNIT I : Income Tax Act**

Definition – Income – Agricultural Income – Assessee– Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue - Receipts and Expenditure – Exempted Incomes.

**UNIT II : Computation of Income**

Computation of Income from Salaries and Income from House Property. Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.

### **UNIT III : Computation of Income form other Sources**

Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income ( 80C, 80E and 80G only) – Assessment of Individuals. Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.

### **UNIT IV: Indirect Taxes**

Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act. Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax - Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

### **UNIT V : Assessment and Customs Duty**

Assessment of GST- Self-Assessment – Provisional Assessment – Scrutiny of Returns  
Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at Source. Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

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

**SUGGESTED READINGS:**

1. V P GAUR, D B NARANG, et al(2019), Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T N Manoharan (2019), Students Handbook on Taxation, Snowwhite Publications, New Delhi.
3. Dr. H.C Malhotra, Dr. S P Goyal (2019), Income Tax Law and Practice, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
8. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
9. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
10. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
11. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
12. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
13. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

		Semester – VI	
18BPU601B	MANAGING BUSINESS PROCESSES- II	6H	– 5C
Instruction Hours / week L: 6 T: 0 P: 0		Marks: Internal: External: 60	Total: 100

**COURSE OBJECTIVES:****To make the students**

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

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

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

**UNIT I Quality Management:**

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

**UNIT II Transaction Monitoring Process:**

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

**UNIT III Defects Management:**

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

**UNIT IV Problem Solving Techniques:**

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

**UNIT V Process Improvement Methods:**

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

**SUGGESTED READINGS:**

TCS study material

		Semester – VI	
18BPU602A	ENTREPRENEURSHIP	4H	– 3C
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To learn about the finance and marketing assistance available for entrepreneurs
5. To study about the project proposal, preparation of project report and project submission
6. To study about mobilizing resources for start-up

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

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Describe the finance and marketing assistance available for entrepreneurs
5. Demonstrate the project proposal, preparation of project and project submission
6. Understand the process for mobilizing resources for start-up

**UNIT I INTRODUCTION**

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

## **UNIT II TYPES OF BUSINESS ENTITIES**

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

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

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

## **UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES**

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

## **UNIT V MOBILIZING RESOURCES FOR START-UP**

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

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

### **SUGGESTED READINGS:**

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



		Semester – VI	
18BPU602B	EXCEL FOR BUSINESS	2H	– 2C
Instruction Hours / week: L: 2 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.
5. To study about the simple formulas ,complex formulas and functions
6. To study about the pivot table and VBA

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

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.
5. Apply the simple formulas, complex formulas and functions
6. Apply pivot table and Recording a VBA, variables in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

**UNIT I GETTING STARTED WITH EXCEL**

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

**UNIT II FORMULAS AND FUNCTIONS**

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

### **UNIT III DATA ANALYSIS**

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

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

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

### **UNIT IV ADVANCED FUNCTIONS**

AutoSum, IF Function, VLookup Function and Hlook up, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.

### **UNIT V PIVOT TABLE AND VBA**

Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function

VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

### **SUGGESTED READINGS:**

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

		Semester – VI	
18BPU603A	MANAGEMENT INFORMATION SYSTEM	6H	– 5C
Instruction Hours / week L: 6 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

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

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

1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Gain knowledge about the Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

**UNIT I: Understanding MIS and Decision-Making Process**

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

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

## **UNIT II Planning and Control and MIS Structure**

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

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

## **UNIT III Enterprise Resource Planning and E-Enterprise System**

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

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

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

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

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

## **UNIT V Strategic Management Information System, Security and Ethical Issues**

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

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

### **SUGGESTED READINGS:**

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

		Semester – VI	
18BPU603B	STRATEGIC MANAGEMENT	6H	– 5C
Instruction Hours / week L: 6 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:**

To make the students

1. To Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. To critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. To communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. To apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. To learn the formulation of vision, mission and objectives
6. To study about the external environment and SWOT Analysis

**COURSE OUTCOMES:**

Learners should be able to

1. Understand the strategic management concept, strategic process, strategic evaluation and formulation techniques.
2. Critically analyse and evaluate the internal and external environment using appropriate technique and formulate the strategy suitable for an organization.
3. Communicate orally and in written form the understanding of strategic management concept, strategic process, strategic evaluation and formulation techniques.
4. Apply the understanding of the strategic management concept, strategic process, strategic evaluation and formulation techniques in lifelong practice.
5. Acquire the knowledge to formulate vision, mission and objectives
6. Gain understanding about the external environment and SWOT analysis

**UNIT I : Strategic Management - Introduction**

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

**UNIT II Vision, Mission and Objectives**

Vision, Mission, Objectives, Goals and Ethics What is mission, concept of goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective

change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision, ethics and strategy

### **UNIT III External environment:**

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

### **UNIT IV Organization Change, Agile and innovation**

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

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

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

### **UNIT V Generic competitive strategy and Strategic Evaluation**

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

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

### **SUGGESTED READINGS :**

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

**MANAGING BUSINESS PROCESSES- II**

Semester – VI

**18BPU611B****(PRACTICAL)****2H****– 1C****Instruction Hours / week L: 0 T: 0 P: 2****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To Understand the quality standards and quality assurance.
2. To comprehend and utilize the tools and techniques to reduce the defect.
3. To gain knowledge of problem-solving techniques and apply the same in BPS sector.
4. To understand the Lean and six sigma concept and its application in managing the business processes.
5. To communicate orally and in written form the understanding of managing the business process using various techniques.
6. To learn the application of Basic 7QC Tools for solving problem

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

1. Understand the quality standards and quality assurance.
2. Comprehend and utilize the tools and techniques to reduce the defect.
3. Gain knowledge of problem-solving techniques and apply the same in BPS sector.
4. Understand the Lean and six sigma concept and its application in managing the business processes.
5. Communicate orally and in written form the understanding of managing the business process using various techniques.
6. Acquire the knowledge about the application of Basic 7QC Tools for solving problem

1. Identify the International Quality Standards
2. Procedure for sample inspection
3. Tools used for performing the root Cause Analysis
4. COPQ – Case study to analyse the importance of COPQ
5. Application of the P D C A as Quality tools
6. Application of the Basic 7QC Tools for solving problem
7. Application of the Why Why Analysis for solving problem
8. Application of FMEA (Process Failure Mode Effects Analysis) for solving problem
9. Analyse real time case on Kaizen

10. Analyse real time case on Lean methodology

11. Analyse real time case on Six Sigma methodology

### **SUGGESTED READINGS**

TCS study material



**ENTREPRENEURSHIP**

Semester – VI

18BPU612A

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. To Communicate in oral and written form and prepare business plan and the report.
5. To Work in team and exhibit leadership skills
6. To study about the planning and entrepreneurship venture

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

1. Understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. Communicate in oral and written form and prepare business plan and the report.
5. Work in team and exhibit leadership skills
6. Acquire knowledge about the planning and entrepreneurship venture

1. To Select company and Visit the Entrepreneur and collect the details regarding their Entrepreneurial Qualities like Risk taking ability, Personality qualities, Creativity and innovation initiatives in product or services. Prepare a case study or Video case on the Entrepreneur. (TEAM PROJECT 2-3 numbers)
2. To study on any one Family business house in India and enumerate on the growth.
3. To study on Generation Entrepreneurship and how they did success planning
4. To study on the social entrepreneurship venture with a successful case study.
5. To study on the various association available for the support of the entrepreneurship in a particular industry

6. To study on various sources of funding including venture capital and procedure to procure support.
7. Visit a bank and understand the procedure and documents for applying for corporate loan
8. Select a business Idea and Draft a Business Plan for a business Idea (TEAM PROJECT 2-3 numbers)
  - Market feasibility
  - Technical feasibility
  - Management feasibility
  - Financial feasibility
9. Procedure for opening a Start ups and the government support to start up initiatives.
10. Procedure for applying IPR and Patent.

#### **SUGGESTED READINGS:**

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

**EXCEL FOR BUSINESS**

Semester – VI

18BPU612B

(PRACTICAL)

4H

– 2C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To Create and format the data in excel sheet
2. To utilize all the inbuilt, functions and formulas and analyse the data.
3. To critically analyse the data using the what-if, solver and pivot functions.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. To learn about pivot table and VBA

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

1. Create and format the data in excel sheet
2. Utilize all the inbuilt, functions and formulas and analyse the data.
3. Critically analyse the data using the what-if, solver and pivot functions.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. Apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
6. Apply pivot table and VBA, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

1. Creating an excel sheet and performing all formatting tools and protecting and printing the file.
2. Performing statistical functions, Performing financial functions, Performing date and text function
3. Filtering the data, Conditional formatting
4. Collating data from several worksheets
5. Charts, Chart Layout and style, Other chart options
6. IF Function,
7. VLookup Function and Hlook up,
8. What if Analysis – solver,

9. Name Ranges,
10. Charts and filter data using Slicers,
11. Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.
12. Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function
13. VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

**SUGGESTED READINGS:**

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

**COURSE OBJECTIVES:****To make the students**

1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision lifelong practice.
6. To learn the use of Google analytics in decision making process

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

1. Understand the usage of information system in management decision.
  2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
  3. Communicate orally and in written form the understanding of the usage of information system in management decision.
  4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
  5. Apply the understanding of the usage of information system in management decision lifelong practice.
  6. Apply Google analytics in decision making process
- 
1. Visit a company and know the management information system and its application in the company decision making process. (Measure efficiency in terms of Cost and time factor)
  2. Understand the application of Artificial intelligence in the decision-making process of a company using a real time case.
  3. Use of Google analytics in decision making process by the companies – A real time case

4. Use of the ERP systems in improvising the decision making process of the organization. – A real time case
5. Information Technology influence on organization goal – A Case study analysis
6. Information Technology usage in Accounting and finance control – A case study analysis
7. E-Governance in a state – Select a state which you feel has implemented information technology for effective governance.
8. The Threats in E-banking and Mobile Banking Technologies – A real case study analysis
9. Security threats in Implementing the Information technology in an organization and ways to mitigate same – Refer a real time case
10. Growing Need and role of CIO in an organization especially financial institutions – A Real case study analysis

**Note : Refer CIO websites also for the case studies**

**SUGGESTED READINGS:**

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

**STRATEGIC MANAGEMENT**

Semester – VI

18BPU613B

(PRACTICAL)

2H

– 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Select a company**

1. Download the mission and Vision Statement and Evaluate the mission statement to analyse of it captures all the nine elements of the mission statement.
2. Environmental scanning
  - i. Industry analysis – Porter's approach. Porter's competitive strategies - Dynamics of internal environment (REFER IBEF website)
  - ii. SWOT analysis

- iii. Identify the Core competence of the company
- 3. Understand the **scrum** framework and its application in the organization
- 4. Analyse the real time case on mergers and acquisition strategy and its impact on company performance
- 5. Analyse the real time case on joint venture strategy and its impact on company performance
- 6. Analyse the application of 7S model and its implication.
- 7. Analyse a real case to analyse the usage of Design Thinking and Agile Methodology for Innovation
- 8. Procedure for evaluation the strategy of a company.
- 9. Identify the indicators that could be used from the economy and company to formulate the strategy

#### **SUGGESTED READINGS :**

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



		Semester – VI	
18BPU691	PROJECT	8H	– 6C
Instruction Hours / we L: 8 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:**

To make the students

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

**COURSE OUTCOMES:**

Learners should be able to

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

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

Report should contain

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

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