

கற்பகம் உயர்கல்வி கலைக்கழகம்
தமிழ்த்துறை
பகுதி - I தமிழ்ப் பாடத்திட்டம் (2019 - 2020)
முதல்பருவம்
(இளநிலை அறிவியல் பட்ட
வகுப்புகளுக்குரியது)
(For I-UG Arts Degree Classes) 19LAU101

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

1. இந்திய குடியரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
5. சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும் பகுதி-I
தமிழ்

பருவ	தா	கற்பிக்கும்	தேர்வு	மதிப்பெ	மொத்த	மதிப்பீ

ம்	ள்	நேரம்/வாரம்	மணிகள்	ண் அக/எழுத்து	ம்	டு
ஒன்று	I	6	3	40 / 60	100	4

அலகு – I :இக்காலஇலக்கியம்:

கல்வி: மகாகவிபாரதியார் –சுயசரிதை - ஆங்கிலக்கல்வி.

இன்றையநிலை: கவிமணிதேசியவிநாயகம் -

ஒற்றுமையேஉயிர்நிலை

: கவிஞர்அப்துல்ரகுமான் - காலவழு

மனிதநேயம்: கவிஞர்சிற்பிபாலசுப்பிரமணியன் – மலையாளக்

காற்றுகவிஞர்தாமரை- மழைக்குறிப்பு

சூழலியல் :கவிஞர்வைதீஸ்வரன் -விரல்மீட்டியமழை

பெண்ணியம் :கவிஞர்சுகந்திசுப்பிரமணியம் – 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. ஆளுமைத்திறன் அறிவோம் - 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.

19ENU101	ENGLISH I	Semester – I 4H – 4C
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Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

Course Objectives:

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

Course Outcome:

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

COURSE OBJECTIVES:**To make the students**

- To understand the concept, functions and levels of management and how the different school of thoughts are integrated into management principles and practices.
- To know the management functions and its application in business
- To impart the importance of human behavior and personality to resolve conflict and managing change.
- To understand the leadership and motivation theories and realize the practical implication in the individual performance and organization behavior.
- To realize the importance of groups and teamwork and managing of conflict between the members of the organization.
- To impart the knowledge on group behavior

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

1. Understand the concepts of management and the functions of management.
2. Execute the managerial functions of planning, organizing and controlling in a variety of circumstances.
3. Assess the impact of the personality traits and their perception in day to day performance.
4. Exhibit the leadership skills whenever required and work in groups and teams by motivating and resolving conflict arising in groups and adapting to change.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Exhibit the changes in organization and tactics in managing conflict

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. Tripathi.P.C and P.N.Reddy(2017), Principles Of Management, 6Th Edition, Mc Graw Hill India, New Delhi.
2. Aswathappa, K. (2016). Organizational Behaviour. 12th edition, Himalaya Publishing House, Mumbai.
3. Vijay Kumar Kaul. (2016). Principles and Practices of Management. Vikas Publication, New Delhi
4. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra(2016), Organizational Behavior,16th edition, Pearson, New Delhi.
5. Harold Koontz and Heinz Weihrich (2015), Essentials of Management: An International, Innovation and Leadership Perspective, 10th edition, McGraw Hill Education, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the accounting concepts, convention and accounting standards.
- To acquire the knowledge to prepare the final accounts.
- To understand the depreciation methods.
- To know the inventory valuation techniques.
- To comprehend the difference between capital and revenue expenditure.
- To acquire knowledge on preparing the reconciliation statement

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Understand the difference between capital and revenue expenditure.
3. Prepare the final accounts.
4. Calculate the asset depreciation using different methods
5. Evaluate the inventory value using different methods.
6. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the accounting discipline.

UNIT I Fundamentals of Accountancy, Accounting Concepts, Conventions and Principles

Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accountings uses, Accounting information, Accounting equations – Meaning of accounting equation, compensation of accounting, effects of transactions. Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies

UNIT II Basic Accounting Procedure

Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility & preparation.

UNIT III Final Accounts

Final Accounts – Meaning, need & objectives, types – Trading Account – Meaning, need & preparation, Profit & loss Account – meaning, Need & preparation, Balance Sheet- Meaning, need & Preparation, Final Accounts with adjustment entry.

UNIT IV Capital, Revenue, Deferred Revenue Expenses, Reserves, Provisions and Contingent Liability and Depreciation

Meaning and difference between Capital and Revenue Incomes and Expenses, Identification of Capital and Revenue Expenses and Incomes, Meaning of Deferred Revenue Expense, Difference between Reserves and Provisions, meaning of Contingent Liability

Depreciation – meaning, methods of charging depreciation, straight line, written - down methods.

UNIT V Bank Reconciliation

Bank Reconciliation: - Meaning, causes of differences, need & importance, preparation & presentation of BRS(Simple Problems)

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To understand the types of communication and barriers of communication.
- To acquire knowledge on the different business correspondence used in organization
- To be aware of the different types of reports prepared for the organization.
- To understand the importance of vocabulary in business communication.
- To be aware of the use of technology and the oral presentation techniques used in communication.
- To be aware of importance in using technology

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 and use appropriate technology for business communication.
4. Draft the resume and develop skills to face the interview
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand the essential of usage of technology

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, 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.

COURSE OBJECTIVES:**To make the students**

- To understand the concept, functions and levels of management and how the different schools of thoughts are integrated into management principles and practices.
- To know the management functions and its application in business
- To impart the importance of human behavior and personality to resolve conflict and managing change.
- To understand the leadership and motivation theories and realize the practical implication in the individual performance and organization behavior.
- To realise the importance of groups and teamwork and managing of conflict between the members of the organization.
- To understand the changes in organization culture and climate

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

1. Understand the concepts of management and the functions of management.
2. Execute the managerial functions of planning, organizing and controlling in a variety of circumstances.
3. Assess the impact of the personality traits and their perception in day to day performance.
4. Exhibit the leadership skills whenever required and work in groups and teams by motivating and resolving conflict arising in groups and adapting to change.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Exhibit the changes in organization and tactics in managing conflict

UNIT I School of Management thoughts and Forms of organization :

1. Prepare a mind mapping for the school of management thoughts in a chart
2. Analyse a case study to understand the types of Business organization

UNIT II Management Functions :

3. Analyse a case study to understand the concept of planning
4. Role play to understand the concept of organizing

UNIT III Organizational behavior and Personality:

5. Analyse a case study to understand the concept of attitude
6. Psychometric test to understand the individual personality

UNIT IV Learning, Motivation and Leadership Theories :

7. Presentation of Book Review / Movie related to Motivation / Leadership
8. Analyse a Case study to understand the learning style of the individuals

UNIT V Group, Teams, Conflict and Organizational change

9. Team building activity Group to understand concept of Teams
10. Role play to understand Conflict
11. 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. Tripathi.P.C and P.N.Reddy(2017), Principles Of Management, 6Th Edition, Mc Graw Hill India, New Delhi.
2. Aswathappa, K. (2016). Organizational Behaviour. 12th edition, Himalaya Publishing House, Mumbai.
3. Vijay Kumar Kaul. (2016). Principles and Practices of Management. Vikas Publication, New Delhi
4. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra(2016), Organizational Behavior, 16th edition, Pearson, New Delhi.
5. Harold Koontz and Heinz Weihrich (2015), Essentials of Management: An International, Innovation and Leadership Perspective, 10th edition, McGraw Hill Education, New Delhi.

19BAU112

FINANCIAL SOFTWARE PACKAGE (Practical)

Semester – I
2H- 1C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the different accounting heads and its importance
2. Create vouchers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and retrieve ratios
5. Creating backup and ensuring the accuracy of the accounting data
6. Communicate the output derived.

LIST OF PRACTICALS

1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below

Create a company in Tally by your name.

Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.

Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
Also, create purchase ledgers in the same way each of 28% GST and 5% GST.

Create 1 sundry debtor outside your state and 1 sundry debtor inside your state. Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.

Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.

Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.

GST rate for roti and mobile is 28%. Purchase this from inside your state. Also, fill in the E-Way bill details.

Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased. This sale will be outside the state. Also, fill in the E-Way bill details.

Now, check the profit and loss account and see what is the total value of sales for 5% GST.

Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.

Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:

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

கற்பகம் உயர்கல்வி கலைக்கழகம்
தமிழ்த்துறை
பகுதி - I தமிழ்ப் பாடத்திட்டம் (2019 - 2020)
இரண்டாம் பருவம்
(இளநிலை அறிவியல் பட்ட
வகுப்புகளுக்குரியது)
(For I-UG Arts Degree Classes) 18LAU201

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

1. இந்திய குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
5. சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

தாள்கள் வரிசையும் தேர்வுச் செயல்திட்டமும் பகுதி-I
தமிழ்

பருவம்	கற்பிக்கும்	தேர்வு	மதிப்பெண்	மொத்தம்	மதிப்பீடு

	தாள்	நேரம்/வாரம்	மணிகள்	அக/எழுத்து		
இரண்டு	II	6	3	40 / 60	100	4

அலகு – I :பக்தி இலக்கியம்

(10 மணிநேரம்)

சைவ, வைணவ இலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1.சைவம்-பெரியபுராணம் - திருமூலநாயனார் புராணம்.

2.வைணவம்- பெரியாழ்வார் திருமொழி: 10 பாடல்கள்

அலகு – II :சங்கஇலக்கியம் :

(25 மணிநேரம்)

சங்க இலக்கியங்கள் அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை :1. பிரசம் கலந்த – பாலை-110

2.தடமருப்பு எருமை- மருதம்-130

குறுந்தொகை : 1.கருங்கட்டாக் கலை – குறிஞ்சி- 69

2.

உள்ளது சிதைப்போர்- பாலை-283

ஐங்குறுநூறு :1. நெய்தல்-தொண்டிப்பத்து:

திரைஇமிழ் இன்னிசை-171

2. அன்னாய் வாழி வேண்டன்னை-203

பதிற்றுப்பத்து: 1. சிதைந்தது மன்ற-27

2. மீன்வயின் நிற்ப-90

பரிபாடல்: பரிபாடல் திரட்டு-மதுரை நகர்ச்சிறப்பு:

உலகம்ஒரு நிறையாத்தான்-6, மாயோன் கொப்பூழ்-7, செய்யாட்கு

இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11.

கலித்தொகை:1.குறிஞ்சிக்கலி-சுடர்தொட -15

2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு:1.அன்னாய் வாழி வேண்டன்னை-குறிஞ்சி-17

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

2.கெடுக சிந்தை கடிதிவள் துணிவே-279

ஆ).பத்துப்பாட்டு

திருமுருகாற்றுப்படை - பழமுதிர்ச்சோலையின் சிறப்பு

முருகன் இருப்பிடங்கள்: சிறுதினை மலரொடு:218-275.

முருகன் அருள்புரிதல்: 286-295.

அலகு - III :காப்பியம்

(12 மணிநேரம்)

சிலப்பதிகாரம்:

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

நடுகற்காதை: (207-234)- சேரன் செங்குட்டுவன் கண்ணகிக்குக் கோயில் எடுத்தல்:

‘அருந்திறலரசர்’ என்பதிலிருந்து தொடங்கி, ‘மன்னவரேறென்’ என்பது வரையிலான தொடர்கள்.

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

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

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

குளாமணி:மந்திர சாலைச் சருக்கம் (தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

அலகு – IV :சிறுகதை

(15 மணிநேரம்)

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

அலகு- V :மொழிப்பயிற்சி

(10 மணிநேரம்)

படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை,கட்டுரை, உரைநடை)

மொழிபெயர்ப்பு

Instruction Hours / week: L: 4 T: 0 P: 0
100

Marks: Internal: 40

External: 60 Total:

End Semester Exam: 3 Hours

Course Objectives:

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

Course Outcome:

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**

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

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

1. Apply the demand and supply concept in managerial decisions
2. Calculate the Cost, Revenue and breakeven point and apply it in decision making process.
3. Formulate the pricing strategies based on the market structure.
4. Gain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payments and make business decision based on the Macroeconomic indicators, inflation and business cycle and understand the impact of monetary policy, money supply and Balance of payments on running a business.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills.
6. Understand the functions of commercial bank and theories of interest.

UNIT I Managerial Economics; Demand and Supply:

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

UNIT II Production, cost and Revenue function:

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.

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

COURSE OBJECTIVES:**To make the students**

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

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

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. Exhibit the knowledge on Index and time series analysis

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

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 create the awareness about environmental problems among people.
- To develop an attitude of concern for the environment.
- To motivate public to participate in environment protection and improvement.
- To understand the environmental process
- To be aware on the interaction between social and environmental
- To understand the environmental policies

COURSE OUTCOMES:

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

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

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

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

Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods,

droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III - BIODIVERSITY AND ITS CONSERVATION

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

UNIT IV - ENVIRONMENTAL POLLUTION

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

UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT

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

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidyapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 1995. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nded.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the concept of the micro and macroeconomic concepts and its application in business
- To analyze the case studies and try to apply the theoretical learning into lifelong practice.
- To Critically evaluate the appropriate alternatives and draw a solution.
- To Communicate in oral and written form and prepare report
- To Work in team and exhibit leadership skills
- To understand and analyze the cost and revenue functions

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

1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyze 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. Analysis the cost and revenue function based on the cost of production

ELIST OF PRACTICALS

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

19BAU301	HUMAN RESOURCE MANAGEMENT	Semester – III 6H – 5C
Instruction Hours / week: L: 6 T: 0 P: 0	Marks: Internal: 40 External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
- To communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
- To apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
- To understand and apply wage and salary principles and policies
- To acquire knowledge on induction and training
- To be aware on the international human resource management

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

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. Communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. Apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
4. Analysis the Human resource policy and principles in international human resource management
5. Understand the concept on wages and salary administration
6. Apply knowledge to brought industrial relation

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

Definition and Concept, Features , Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices.

UNIT II HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:

Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP
Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

UNIT III RECRUITMENT, SELECTION, INDUCTION AND TRAINING

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

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

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

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

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

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

Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

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

SUGGESTED READINGS:

1. Aswathappa, K. (2017). *Human Resource Management*, 6th edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1st edition, Cengage India, NewDelhi.

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of marketing, and 4Ps of Marketing
- To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
- To apply the marketing concepts and skills lifelong.
- To be aware on the changes in marketing trends
- To understand the marketing process and segmentation
- To be aware on the brand and branding strategies

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. Exhibit the market process and segmentation
5. Analyze the challenges and opportunity in marketing management
6. Access the marketing trends and mapping the competency

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

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
- To comprehend on the contemporary issues relevant to accounting concepts.
- To analyse the alternatives using appropriate tools and techniques.
- To solve the problems and take decisions based on the result.
- To communicate orally and in written form the concepts and solutions.
- To be aware on the preparation of financial statement for decision making

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

1. Understand the Concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyze 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. Assess the contemporary issues and challenges in budget control

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, 7th 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**

- To gain basic understanding of computer, its component and its application in business.
- To comprehend the need and application of word processor, presentation, spreadsheet and database in business.
- To communicate orally and in written form the understanding of computer, computer applications in business.
- To be aware on the usage of hardware and software
- To access the spreadsheet concept in business application
- To understand the business application and its usage

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

1. Gain basic understanding of computer, its component and its application in business.
2. Comprehend the need and application of word processor, presentation, spreadsheet and database in business.
3. Communicate orally and in written form the understanding of computer, computer applications in business.
4. Understand the concepts in developing and maintaining databases
5. Access the spreadsheet concepts in business application
6. Exhibit the knowledge in usage of hardware and software

Unit – I Introduction to Computers:

Definition - Characteristics and Limitations of Computers – Components of Computer System – Elements of Computers – Hardware – Software – Input and Output Devices – Storage Devices.

Unit II Word Processing:

Introduction to Word Processing - Word Processing Concepts - Use of Templates - Working with Word Document - Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables - Inserting, filling and formatting a table - Inserting Pictures and Video - Mail Merge - Including linking with Database - Printing Documents Creating Business Documents

Unit III Preparing Presentations:

Basics of Presentations – Slide - Fonts – Drawing – Editing - Inserting Tables, Images, texts, Symbols, Media - Design – Transition – Animation – Slideshow - Creating Business Presentations using above facilities

Unit IV Spreadsheet and its Business Applications:

Spreadsheet Concepts - Managing worksheets- Formatting - Entering data – Editing and Printing a Worksheet; Handling Operators in Formula, Project Involving Multiple Spreadsheets -

Organizing Charts and Graphs Generally used Spreadsheet Functions - Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Unit V Databases Introduction to Database Development:

Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins.

Using operators & expressions: Creating simple & advance criteria. Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet.

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

1. Gain basic knowledge on the fundamental concepts of E-Commerce
2. Understand the different e-commerce model and its application in business
3. Comprehend on dynamics of designing a website.
4. Communicate orally and in written form the ecommerce, ecommerce models and its application in business.
5. Understand the technology development in ecommerce
6. Security threats identifying knowledge and smart way of usage of technology

UNIT I Introduction to e-commerce

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

UNIT II Technology in e-commerce :

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

UNIT III Building and Hosting website :

Choosing an ISP - Registering a domain name - Web promotion - Internet marketing techniques - e-cycle of internet marketing - Personalization - Mobile agents - Tracking customers - Customer service - CRM and E-value - Web page design using HTML and CSS - Overview of HTML -

Basic structure of an HTML document - Basic text formatting – Links- Images - Tables - Frames - Form and introduction to CSS.

UNIT IV Security Threats :

Security in cyberspace - Kinds of threats and crimes - Client threat - Communication channel threat - Server threat - Other programming threats - Frauds and Scams Basic cryptography for enabling security in e-commerce - Encryption - Public and Private key encryption - Authentication and trust using digital signature and digital certificates - Internet security using VPN – Firewalls – SSL - Internet payment systems - Features of payment methods - 4C payment methods - Electronic money - ACID and ICES test - Payment gateway - SET protocol for credit card payment - Electronic payment media - e-cash and e-wallet - E-check, Credit card - Debit card - Smart card - EFT and ACH.

UNIT V Business to Business e-commerce :

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

SUGGESTED READINGS:

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

19BAU311**HUMAN RESOURCE MANAGEMENT
(PRACTICAL)****Semester – III****2H – 1C****Instruction Hours / week: L: 0 T: 0 P: 2****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:**

To make the students

- To understand the concept of the Human resource management and HR practices in real organization.
- To analyze the case studies, HR process and apply the theoretical learning into lifelong practice.
- To Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suiting the situation.
- To Communicate in oral and written form and prepare report
- To Work in team and exhibit leadership skills
- To be aware on the recruitment process in online portal

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the Human resource management and HR practices in real organization.
2. Analyze the case studies, HR process and apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suiting the situation.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills
6. Exhibit the modern recruitment process in online portal

LIST OF PRACTICALS

1. Select one of the company, from the best place to work in India. Study on their HR practices and write a report on Best practices and HR manager of the company.
2. Select three job advertisement in Newspaper for a selected profile and prepare presentation on job analysis and job description. For that profile.
3. Procedure for the Recruitment process. (Evaluate importance of various methods and how to select the best for a particular scenario)
4. Procedure for use of online portal for the recruitment process (Cloud computing, Talent Management)
5. Procedure for the selection process. (Evaluate importance of various methods and how to select the best for a particular scenario)
6. Procedure for induction process
7. Procedure for designing and conducting a training programming. . (Evaluate importance of various methods and how to select the best for a particular scenario)
8. Procedure for performing appraisal in an organization . (Evaluate importance of various methods and how to select the best for a particular scenario)

9. Procedure or norms for fixing the compensation package for a profile in a particular industry.
10. Procedure for the employee grievance redressal and drawing a solution.
11. Select a company and interview a HR manager and collect the detail of the HR practices followed in the company (Prepare a case study or video case).

SUGGESTED READINGS:

1. Aswathappa, K. (2017). *Human Resource Management*, 6th edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1st edition, Cengage India, NewDelhi.

PRINCIPLES OF MARKETING (PRACTICAL)

19BAU312

Semester – III

2H – 1C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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. Analyze 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. Trends in marketing and mapping the competency

LIST OF PRACTICALS

1. **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.
2. Perform SWOT / PEST Analysis
3. Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
4. 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.
5. 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

19BAU313

MANAGEMENT ACCOUNTING (PRACTICAL)

Semester – III
2H – 1C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
- To comprehend on the contemporary issues relevant to accounting concepts.
- To analyze the alternatives using appropriate tools and techniques.
- To solve the problems and take decisions based on the result.
- To communicate orally and in written form the concepts and solutions.
- To exhibit knowledge on accounting statement and decision making

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

1. Understand the Concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyze 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. Exhibit the accounting statement and decision making

LIST OF PRACTICALS

1. Analyze a case study on Cost control / Cost reduction.
2. Importance of the management accounting in decision making – Analyse the case.
3. To select a Company
Download the financial statements
Perform the following financial analysis and interpret

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

Ratio Analysis - Liquidity of Short-Term Assets

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 Ratio - Debt/Equity Ratio

Profitability Measures

Net Profit Margin - Total Asset Turnover - Return on Assets

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

4. Identify the elements of cost and Prepare Cost Sheet for a selected Small Scale Company product or Services
5. Analyse a real time case study on Make or Buy Decision
6. Ask the student to prepare a monthly budget for his family and make a variance analysis (Actual expense – Budgeted)
7. Analyse a real time case study on importance of Budgeting and Budgetary control
8. Analyse the case study on Zero based budgeting
9. Analyse case study on (Any of the Two topics
 - a. Transfer Pricing
 - b. Responsibility Accounting
 - c. Inflation Accounting
 - d. Human Resource Accounting

SUGGESTED READINGS:

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & 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**

- To know the MS-word features and its application
- To be familiar with MS-Excel function and its application
- To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
- To be aware of the MS-PowerPoint and its usage.
- To understand the usage of MS-Access and its applications
- To be aware on the usage of software and hardware tools

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

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

MS WORD

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

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading Account, Statement of Profit & Loss and Balance Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.
6. Create a pivot table for revenue generated by Sales Representatives (Order date, Customer ID, Customer Name, State, Sales person name, Product name, products category, Products quantity, unit price, quantity, mode of payment, Shipping date and revenues etc.) Use the functions- Pivot table fields, Pivot table diagrams and Pivot charts.
7. Use V lookup functions for employees' job title, salary, usage of Car and use H lookup function for employees' feedback score and salary increment

MS POWERPOINT

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

MS ACCESS

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To know the MS-word features and its application
- To be familiar with MS-Excel function and its application
- To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
- To be aware of the MS-PowerPoints and its usage.
- To understand the usage of MS-Access and its applications
- To know the online portal supports e-commerce

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

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

LIST OF PRACTICALS

1. Online business Transaction - Online Shopping
2. Procedures for online share trading
3. Procedures for booking Railway/Air tickets
4. List the B2C, C2C, P2P mostly used by Indian consumers
5. Online Application Form Filling for RTGS / NEFT & Procedure for Fund Transfer through RTGS / NEFT
6. Procedure for fund transfer using Pay TM/Google Pay and other mode of payment
7. Create Web page designing using HTML
8. Create text formatting, Tables and images
9. Create Hypertext Links to pages

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To know the essential elements of contract and also the Indian Contract Act 1872, sale of goods act, 1930, Negotiable Instruments Act 1881, Companies and other laws related to business.
- To Gain knowledge on the application of the prominent laws in business.
- To understand the legal laws in business
- To be aware on consumer protection act
- To understand the rights of consumers
- To acquire knowledge on regulations on other laws

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

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of legal aspects in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument for achieving common goals.
4. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
5. To communicate orally and in written form the understanding of laws related to business.
6. Understand the role of business in legal aspects

UNIT 1 The Indian Contract Act, 1872

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

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

Contracts of Bailment and Pledge – Introduction, Bailment and its Kinds, Definition of bailment, Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee

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

UNIT II 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 Negotiable Instruments Act 1881

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

UNIT IV The Company's Act:

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

UNIT V Other Laws

Consumer Protection Act-Introduction, Definitions, Rights of Consumers, Nature and Scope of Complaints, Remedies Available to Consumers

Regulation to Information- Introduction, Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures, Digital Signature Certificates, Cyber Regulations Appellate Tribunal, Offences, Limitations of the Information Technology Act, 2000

Intellectual Property Laws- Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

SUGGESTED READINGS :

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

BUSINESS RESEARCH METHODS**Semester – IV****19BAU402****6H – 6C****Instruction Hours / week: L: 6 T: 0 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

- To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
- To analyze the research problem and design the blue print to capture data and analyze the same using appropriate statistical techniques and apply the learning lifelong.
- To Critically formulate the research design and sampling design suitable for the problem.
- To communicate orally and written form the research problem, research design, sampling techniques.
- To design a report to communicate the findings and suggestion to make business decision.
- To acquire knowledge probability and nonprobability sampling techniques

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyze the research problem and design the blue print to capture data and analyze 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. Understand the complete methods in the aspect of 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.

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
- To analyze the alternatives using appropriate tools and techniques.
- To solve the problems and take decisions based on the result.
- To communicate orally and in written form the concepts and solutions.
- To analyze cases in a team and exhibit leadership skills.
- To understand the importance of financial data in preparing report

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

1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Analyze the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyze cases in a team and exhibit leadership skills.
6. Appropriate statement preparation for financial management

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :

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

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

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

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

UNIT II : TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS :

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

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

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

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL :

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

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

UNIT IV LEVERAGE AND DIVIDEND POLICY

Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage.

Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)

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

UNIT V : WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.

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

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

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

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
- To understand and apply tools and techniques to analyze the financial statement analysis.
- To critically evaluate the results of the tools applied, interpret the result.
- To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
- To utilize the knowledge of financial statement analysis for lifelong practice.
- To understand the importance of financial data in preparing report

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 analyze 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. Access the statements and comprehend to analysis the result
6. Decision making aspects based on the analysis of the financial statements

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

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.

DECISION MAKING USING SPSS**Semester – IV****19BAU404B****2H – 2C****Instruction Hours / week L: 2 T: 0 P: 0****Marks: Internal: 40 External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

- To understand the Importance of SPSS and the features for in SPSS
- To understand the descriptive analytical tools available in SPSS and its appropriate application and interpretation.
- To know the univariate tools available in SPSS and its appropriate application and interpretation.
- To comprehend the parametric and non-parametric tools available and its appropriate application and interpretation.
- To understand the multivariate analysis tools available in SPSS.
- To communicate orally and in written form the understanding of SPSS and its features.

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

1. To understand the Importance of SPSS and the features for in SPSS
2. To understand the descriptive analytical tools available in SPSS and its appropriate application and interpretation.
3. To know the univariate tools available in SPSS and its appropriate application and interpretation.
4. To comprehend the parametric and non-parametric tools available and its appropriate application and interpretation.
5. To understand the multivariate analysis tools available in SPSS.
6. To communicate orally and in written form the understanding of SPSS and its features.

UNIT I Overview and Data Entry

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

UNIT II Descriptive Statistics

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

UNIT III Non parametric and parametric test

Cross tabulation, Chi square

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

UNIT IV Analysis of Variance, Bivariate Analysis

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

UNIT V Multivariate analysis

Multiple Regression, Factor Analysis.

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To understand the concept of law and its impact in business situation.
- To analyze the cases and relate the outcome to the law pertaining to the same.
- To critically evaluate the cases and judgments and understand the practicality of the law.
- To Communicate in oral and written form and prepare report
- To be aware the legal aspect of business
- To acquire practical knowledge to assess based on the outcome

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

1. Understand the concept of law and its impact in business situation.
2. Analyze the cases and relate the outcome to the law pertaining to the same.
3. Critically evaluate the cases and judgments and understand the practicality of the law.
4. Communicate in oral and written form and prepare report
5. Practical applicability assessment based on the outcome
6. Law pertaining judgements and reassessment in legal aspect

LIST OF PRACTICALS

Analyse the cases and write the understanding of the case and relate to law pertaining to the same.

– If the judgement is fair Why or why not?

Reference : <https://indiankanoon.org>

1. Analyse the case - Breach of contract: MillerCoors sues HCL Tech for \$100 million
2. Analyse the case -The Sale of Goods Act, 1930
 - a. Tomas Cook (India) Limited vs The Dy./Jt. Commissioner Of ... on 30 January, 2006
3. Analyse the case – Bill of Exchange - American Express Bank Ltd. vs Calcutta Steel Co. And Ors. on 18 December, 1992
4. Negotiable Instruments Act, 1881
 - a. Analyse the Section 138 of NI - Directors' Liability in cheque bouncing cases
 - b. Mediation for Offence under Section 138 of Negotiable Instruments Act, 1881
 - c. Case name: Dayawati v. Yogesh Kumar Gosain (Delhi High Court)
 - d. SC Issues Directions for Speedy Disposal of Dishonor of Cheque Cases
 - e. Case Name: M/s Meters and Instruments Private Limited & Anr. v. Kanchan Mehta

**f. Only Handing over of Dishonored Cheque does not Attract Offence under
Section 138 of NI Act Case name- Smt. Asha Baldwa v. Ram Gopal**

5. Difference between warranty and guarantee agreement with an example of a product purchased by family. (Attach the copy of the warranty and guarantee card)
6. Prepare a mind map in chart about the Essentials of valid contract
7. Design a chart on negotiable instruments portraying
 - a. Cheque
 - b. Crossing of Cheque
 - c. Other requirement to be correct for a valid cheque
8. Analyse the “Cadbury to pay Rs 30,000 to man who found iron pin in chocolate” & Cadbury fined Rs 50,000 for chocolates with bugs and write your understanding on Consumer Protection Act
9. Analyse “India among top 3 countries most targeted for phishing: Report”& “1,020 bank accounts used for phishing attacks: KJ Alphons” and write your understanding on IT ACT 2000.
10. Analyse “Points of law in the PepsiCo-potato case ad write your understanding on IPR Act.

SUGGESTED READINGS :

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

BUSINESS RESEARCH METHODS (PRACTICAL)

Semester – IV
2H – 1C

19BAU412

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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. Analyze 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. Understand the complete methods in the aspect of research

LIST OF PRACTICALS

1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
2. Analyze a case to understand the theory of deductive and inductive reasoning.
3. Analyze a case for the selection of appropriate research design
4. Analyze 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.

19BAU413A	FINANCIAL ANALYSIS AND REPORTING (PRACTICAL)	Semester – IV 2H – 1C
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Instruction Hours/ week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- 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.
- To understand and apply tools and techniques to analyze the financial statement analysis.
- To critically evaluate the results of the tools applied, interpret the result.
- To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
- To utilize the knowledge of financial statement analysis for lifelong.
- To acquire knowledge on preparing financial report

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 analyze 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. Access the financial report and take decision based on the results.

LIST OF PRACTICALS

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.

19BAU413B	DECISION MAKING USING SPSS (PRACTICAL)	Semester – IV 4H – 2C
Instruction Hours / week: L: 0 T: 0 P: 4	Marks: Internal: 40 External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

- To understand the Importance of SPSS and the features for entering the data according to the variable type.
- To understand and apply the descriptive analytical tools
- To know the univariate tools and its application
- To comprehend the application of Bivariate analysis
- To understand and compute the multivariate analysis using the package.
- To acquire knowledge on making various decision

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

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Appropriate tools and techniques applicability in SPSS

Exercise

1. Data Entry : Data View, Variable View, Coding and Recoding, Importing files, Missing Data, split files, split cases
2. Descriptive statistics : Mean, Median, Mode, Skewness, Kurtosis
3. Graphs : Pie chart, Line chart, scatter plot, bar chart
4. Cross tabulation and Chi square
5. t-test
6. paired t-test
7. independent sample t-test
8. One – Way ANOVA
9. Correlation, Regression, Scree Plot
10. Multiple regression
11. Factor Analysis

Use in-built case studies data in SPSS for performing the above exercises.

SUGGESTED READINGS:

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

19BAU501A	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	Semester – V 6H – 5C
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Instruction Hours/ week: L: 6 T: 0 P: 0

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of investing and mechanics for formulating investment decisions.
- To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
- To apply the investing concepts and skills lifelong.
- To acquire various aspect of investment
- To analyze based on outcome based
- To understand the fundamental analysis and market efficiency

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Exhibit the investment decision based on vital analysis
5. Formulation of policy on portfolio management
6. Analyzing aspect for wise investment and for portfolio management

UNIT I : The Investment and Investment Avenues

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

UNIT II: Risk and Return and Valuation of Securities

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

Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis

Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning,

assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages

Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT IV :Portfolio Management and portfolio Theory

Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio

Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory

UNIT V:Mutual Funds, Portfolio Evaluation and Portfolio Revision

Mutual Funds : Introduction, calculation of Net Asset Value(NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

- To understand the concept of banking and insurance its history, products and regulatory body.
- To communicate orally and in written form the Concept of banking and insurance its history, products and regulatory body.
- To apply the concept of banking and insurance, its products in lifelong practice.
- To acquire the knowledge on regulatory framework
- To analyze the risk factor in banking and insurance
- To understand the technological development in banking and insurance

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

1. Understand the Concept of banking and insurance its history, products and regulatory body.
2. Communicate orally and in written form the Concept of banking and insurance its history, products and regulatory body.
3. Apply the Concept of banking and insurance, its products in lifelong practice.
4. Regulatory aspects in banking and its development
5. Access and manage the risk in banking and service
6. Technological development and its usage in banking and insurance

UNIT I BANKING - INTRODUCTION AND REGULATORY FRAMEWORK

Introduction to Banking: History of Banking Business and banker, Banking system and its impact in the economy.

Regulatory Framework: RBI - Acts and Regulations - Role and functions of RBI - Monetary policy and tools - Policy rates, CRR and SLR.

UNIT II BANKING – GROWTH AND DEVELOPMENT:

Commercial banks - structure of the Indian banking system - PSU and Private banks - Foreign banks. RRBs and Cooperative bank - Developmental financial institutions. Current development - retail banking - corporate banking - international banking. NBFCs

Electronic banking: Internet banking – credit and debit cards-ECS, NEFT, RTGS – risks in e-banking

UNIT III PRODUCTS AND SERVICES IN BANKS AND RISK MANAGEMENT IN BANKS:

Savings and Deposit products, Loans and advances - priority sector lending - export credit
Risk management in banks – an overview

UNIT IV INTRODUCTION TO INSURANCE, LIFE AND HEALTH INSURANCE :

Introduction to Insurance : History - purpose and importance - functions – benefits - classification of Insurance Policies-Insurance contracts – assurance - legal and regulatory framework - Regulator – IRDA

Life insurance and Health Insurance: Need for life and health insurance, Classification of policies - Advantages - comparison of different policies - Role of hospitals and TPAs-Govt. sponsored schemes.

UNIT V MOTOR VEHICLES INSURANCE, MARINE INSURANCE AND OTHER TYPES OF INSURANCE

Motor Vehicles Insurance and Marine Insurance: Importance of Vehicle and Marine Insurance– Legal terms - Classification of policies - claims and settlement

Other Types of Insurance: Fire insurance, Flood, burglary, cattle, crop, engineering and liability policies - Reinsurance

SUGGESTED READINGS:

1. Padmalatha Suresh and Dr.Justin Paul (2017), *Management of Banking and Financial Services* 4th Edition, Pearson Education, New Delhi.
2. Agarwal, O.P.,(2017), *Banking and Insurance*, Himalaya Publishing House, New Delhi
3. Mishra M.N (2016), *Insurance Principles and Practice*, 22nd Edition, S. Chand Publishing, New Delhi.
4. P.KGuptha (2015), *Insurance and Risk Management*, Himalaya Publications
5. N.SToor (2015), *Hand Book of Banking information*, 40th Edition, Skylark Publications.
6. Varshney, P.N., (2014) *Banking Law and Practice*, New Delhi, Sultan Chand and Sons.
7. Jyotsna Sethi, Nishwan Bhatia (2012), *Elements of Banking and Insurance*, 2nd edition, PHI, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
- To communicate orally and in written form the understanding of advertising, media planning, media selection, copy writing and branding and its application in business.
- To apply the understanding of advertising, media planning, media selection, copy writing and branding and its application in business in lifelong practice.
- To acquire knowledge on brand management
- To understand the media planning and selection in business
- To access the consumer perspective and value

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

1. Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
2. Communicate orally and in written form the understanding of advertising, media planning, media selection, copy writing and branding and its application in business.
3. Apply the understanding of advertising, media planning, media selection, copy writing and branding and its application in business in lifelong practice.
4. Branding ways to create portfolio through advertisement
5. Analyze the ideological aspect of designing and choosing media
6. Understanding the perspective of consumer and their value

UNIT I Introduction to Advertising and IMC

Definition of Advertising, History of Advertising, Roles of Advertising, Functions of Advertising, Key Players in Advertising, Types of Advertising, Steps in Development of Advertisement

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

Unit II Advertising Design:

Appeals, Message Strategies & Executional Framework: Advertising Design, Advertising Theory, Types of Advertising Appeals, Structure of an Advertisement, Message Strategies, Cognitive strategies, Executional Strategies, Creating an Advertising, Advertising Effectiveness

UNIT III Media planning and Media Selection

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

Print Media and Outdoor media: Characteristics of the press, Basic media concepts, Newspapers, Magazines, Factors to consider for magazine advertising, Packaging, Out-of-home Advertising, Directory Advertising

Broadcast and Internet Media: Meaning of Broadcast Media, Radio as Medium, Television as Medium, Internet Advertising, Email Advertising

UNIT IV Copy Writing and Public relations

Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content

Public Relation and Publicity: Meaning of Public Relations, Difference between public relations and advertising, Role of Public Relations, Process of Public Relations, Advantages and Disadvantages of Public Relations, Publicity, Advantages and Disadvantages of Publicity

UNIT V Branding

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To understand the concept of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
- To communicate orally and in written form the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
- To apply the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing in lifelong practice.
- To acquire knowledge on merchandising management
- To understand the concept on retail space management
- To be aware on retail market segmentation.

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

1. Understand the Concept of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
2. Communicate orally and in written form the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
3. Apply the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing in lifelong practice.
4. Access and identify the retail location in order to promote retailing for a long while.
5. Functional activities in retailing outlets around India
6. Operations and merchandising major concepts in retail market

UNIT I Introduction

Introduction to Retailing: Concept of retailing, Functions of retailing, Terms & Definition, Retail formats and types, Retailing Channels, Retail Industry in India, Importance of retailing, Changing trends in retailing.

UNIT 2 Retail Market Segmentation and Retail Consumer

Retail Market Segmentation and Strategies: Market Segmentation and its benefits, Kinds of markets, Definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Understanding the Retail Consumer: Retail consumer behavior, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consumer

UNIT 3 Retail Location and Retail Space management

Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail locations, Measurement of success of location

Retail Space Management and Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies, CRM, Retail Marketing Mix, Retail Communication Mix, POP Displays

UNIT 4 : Merchandise Management:

Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analysing Merchandise performance

Unit 5 : Retail Operations, Retail Pricing and Emerging trends in retailing

Retail Operations and Retail Pricing: Store administration, Premises management, Inventory Management, Store Management, Receipt Management, Customer service, Retail Pricing, Factors influencing retail prices Pricing strategies, Controlling costs

Emerging trends in retailing: Changing nature of retailing, Organized retailing, Modern retail formats, E-tailing, Challenges faced by the retail sector

SUGGESTED READINGS:

1. Gibson (2017), Retail Management, 5th edition, Pearson education, New Delhi.
2. Berman,B., and Evans, J.R. et.al (2017). *Retail management: A Strategic Approach*, 13thedition, Pearson education, New Delhi
3. Swapna Pradan, (2017), Retailing Management: Text and Cases, 5th edition, Mc Graw Hill, New Delhi
4. Michael Levy, Barton Weitz, Ajay Pandit (2017), Retailing Management, 8th edition, Mc Graw Hill, New Delhi
5. U. C. Mathur (2011), Retail Management: Text and Cases, I K International Publishing House Pvt. Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the concept of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To communicate orally and in written form the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To apply the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To understand the concept of business risk management
- To be aware on export procedure and documentation
- To understand the information technology in international business

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

1. Understand the Concept of Export, EXIM strategies, custom clearance and Export incentive schemes.
2. Communicate orally and in written form the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
3. Apply the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
4. Access and exhibit the policies and procedures in international trade
5. Understand the logical way of clearance in transportation
6. Measure based on the value of information and its usage of technology in business

UNIT I Export Procedures and Documents:

The Search for an overseas buyer, Processing an Export Order, Negotiation of Documents, Role of Banks in Export-Import Transactions.

Methods of Payments and INCO Terms: Methods of Payment, Financing Exporters and Importers, Instruments of Payment.

UNIT II : EXIM Strategies, Export Marketing and Methods of Financing Exporters and Business Risk Management:

EXIM Business Plan and Strategy, Export Strategy Formulation, Export Financing, Import Strategy (Sourcing Strategy), International Marketing, Export Marketing – Going Global, Different Forms of International Trade.

Methods of Financing Exporters and Business Risk Management: Pre-Shipment Finance, Post Shipment Export Advance, Factoring and Insurance, Types of Risks, Quality and Pre Shipment Inspection.

UNIT III Custom Clearance of Import, Export Cargo & Logistics and Characteristics of Modes of Transportation:

Clearance of Import Cargo, Clearance of Export cargo, Custom Valuation, The Harmonized System, Carnets, New Developments in Custom Clearance Procedure.

Logistics and Characteristics of Modes of Transportation: Planning Physical Distribution, Benefits of Efficient Logistics System, Concept of Marketing Logistics System, Critical Elements of a Logistics System, International Transport System.

UNIT IV Characteristics of Shipping Industries and Containerization and Leasing Practices:

History of Shipping Industry, Characteristics of Shipping Industry, Role of Intermediaries in Shipping Industry, Latest Trends in Logistics Operations, Ocean Freight Structure.

Containerization and Leasing Practices: Containerization – Concept and Operation, History of Containerization, Types of Containers, Benefits of Containerization, Global Trade and containerization, Container Leasing Practices and Inland Container Depots.

UNIT V Export Incentive Schemes & Information Technology in International Business:

Duty Exemption Scheme, Duty Remission Scheme, Export Promotion Capital Goods Scheme, Special Economic Zones.

Information Technology in International Business: Electronic Procurement, Electronic Marketing, Electronic Logistics.

SUGGESTED READINGS :

1. Dr. Khushpat S. Jain, Apexa V. Jain (2017) Foreign Trade - Theory, Procedures, Practices and Documentation, Himalaya Publishing House, New Delhi.
2. C. Rama Gopal (2016), Export Import Procedures Documentation & Logistics, New Age International (P) Ltd, New Delhi.
3. Justin Paul, Rajiv Aserkar (2013), Export Import Management, Oxford University Press, New Delhi.
4. Mustafa (2010), Foreign Trade Finance and Documentation, 3rd edition, Laxmi Publications, New Delhi.
5. Abhishek A. Rastogi (2015), Handbook On Foreign Trade Policy 2015-2020, 1st edition, Lexis Nexis, New Delhi

COURSE OBJECTIVES:

To make the students

- To understand the tools and techniques to build and maintain high performance teams
- To understand the importance of clear goals, roles, and processes for conducting effective and productive teams
- To gain the ability to use the resources of the team to identify and overcome obstacles.
- To gain ability to run effective team meetings that produce results
- To obtain the skills for team communication strategies, tools, and techniques to assure positive outcomes
- To acquire knowledge on team building

COURSE OUTCOMES:

Learners should be able to

1. Apply facilitative leadership skills to promote team communication, collaboration, and performance.
2. Gain Confidence and ability to deal effectively with challenging team situations.
3. Ability to use ongoing evaluation and feedback tools to monitor team progress, tools for team problem-solving and goal attainment.
4. Utilize teamwork tools that are used to align individuals to be as effective as team members.
5. Receive and integrate feedback on decision-making practices, conflict resolution skills, and teamwork behaviors with the support of a team-based coach.
6. Communication and conflict management aspect in business

UNIT I ASSESSING THE PERSONALITY AND ITS IMPACT ON TEAM

MBTI assessment – Innate that affects how we work with team.

LEADERSHIP**UNIT II GOALS**

Goals, Roles and Processes, The Leader's Role, Definitions, What Teams Need, Your Best and Worst Experiences.

UNIT III : TEAM BUILDING

Team Building Stages, Team Requirements, Team Connections, Team Roles and Resources, Ground Rules, Utilizing Team Resources, Team Building Process, Symptoms of Team Stress, The Five Dysfunctions of Teams, Team Meetings, Facilitation Skills, Decision Strategies, Goal Setting and Problem Solving, Team Assessment.

UNIT IV : DEVELOPING TRUST

Developing Trust, Mapping Your Stakeholders, Influencing Skills, Successful Delegation

UNIT V : COMMUNICATION AND MANAGING CONFLICT

Communication Planning, Choice and Control, Building Blocks of Effective Communication

Giving Feedback for Improved Performance, Managing Conflict

SUGGESTED READINGS:

1. Uday Kumar Halder (2010), *Leadership and Team Building*, Oxford University Press, New Delhi.
2. Justin Hughes (2016), *The Business of Excellence: Building high-performance teams and organizations*, Bloomsbury Business, New Delhi.
3. D.K. Tripathi (2011), *Team Building And Leadership (With Text & Cases)*, 1st edition, Himalaya Publishing House Pvt. Ltd, New Delhi
4. Brian Cole Miller (2015), *Quick Team-Building Activities for Busy Managers: 50 Exercises That Get Results in Just 15 Minutes*, 2nd edition, AMACOM, McGraw-Hill Education Asia, Singapore.
5. Mary Scannell , Jim Cain (2012), *Big Book of Low-Cost Training Games: Quick, Effective Activities that Explore Communication, Goal Setting, Character Development, Teambuilding, and More—And Won't Break the Bank!* , McGraw-Hill Education, New Delhi.
6. Craig E. Runde , Tim A. Flanagan (2008), *Building Conflict Competent Teams (J-B CCL (Center for Creative Leadership))*, Wiley, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
- 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.
- To comprehend on the assessment of the GST.
- To communicate orally and in written form the income tax, GST and customs law and computations of IT.
- To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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 apply it lifelong.
6. Access the changes in taxation principles based on the year and to prompt the results.

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, 60th edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd 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>

COURSE OBJECTIVES:**To make the students**

- To understand the Operations management and its application in business.
- To critically evaluate the project completion cycle using operation techniques and solve the problem.
- To recognize the importance factory location, plant location, Plant layout and facility layout.
- To formulate the production planning and control systems and ensure efficient scheduling for production.
- To gain knowledge of applying a quality management TQM tools to improve organizational effectiveness
- To acquire knowledge on methods of production and operations management

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

1. Understand the core features of the operations and production management function at the operational levels.
2. Critically evaluate the project completion cycle using operation techniques and solve the problem.
3. Evaluate and decide the best plant and factory location and layout.
4. formulate the production planning and control systems and ensure efficient scheduling for production
5. Obtain the knowledge of applying a quality management TQM tools to improve organizational effectiveness.
6. Effectively communicate ideas, explain procedures in oral and written forms to different audiences.

UNIT 1: Introduction to Production Management:

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

UNIT II: Production and Process Design:

Product Selection; Definitions of Product Design and Development: Need for Product Design and Development, Origin of the Product Idea and Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product Innovation, Characteristics of a Good Design, Reverse Engineering, Concurrent Engineering; Process Design—Meaning, Need, Factors and Types: Framework

for Process Design, Process Planning Procedure, Relationship between Process Planning and other POM Activities, Type of Process Designs.

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

UNIT III: Project Analysis:

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

UNIT IV Plant Location and Layout:

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

UNIT V : Work Study:

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

JIT and Quality: Definition of Just-In-Time (JIT): Process of JIT; Quality: Costs of Quality, Characteristics of Quality, Quality of the Process, Seven Tools of Statistics, Quality Planning and Improvement Tools, Specification and Control Limits: Total Quality

Management (TQM): Principles of TQM, Deming's 14 Points; Six Sigma: Six Sigma Themes

SUGGESTED READINGS:

1. Jay Heizer, Barry Render, Chuck Munson, Amit Sachan (2017), *Operations Management : Sustainability and Supply chain Management*, 12th edition, Pearson Education, New Delhi.
2. Krajewski, L.J et.al (2015), *Operations Management*, 11th edition, Pearson Education, New Delhi.
3. Russel, Taylor (2015), *Operations and Supply Chain Management*, 8th edition, Wiley, New Delhi.
4. B. Mahadevan (2015). *Operations Management : Theory and Practice*, 3rd edition, Pearson Education, New Delhi.
5. Pannerselvam. (2012). *Production and Operations Management*, 3rd edition, PHI, New Delhi.

19BAU511A	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT (PRACTICAL)	Semester – V 2H – 1C
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Instruction Hours/ week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the concept of the investment and to apply the theoretical learning into lifelong practice.
- To analyze the EIC framework make decisions based on investing in different avenues.
- To critically evaluate the risk return parameters and select the best alternative.
- To communicate in written form and prepare report
- To acquire knowledge various aspect of business
- To understand the investor profile in decision making

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

1. Understand the concept of the investment and to apply the theoretical learning into lifelong practice.
2. Analyze the EIC framework make decisions based on investing in different avenues.
3. Critically evaluate the risk return parameters and select the best alternative.
4. Communicate in written form and prepare report
5. Access the investor profiling in decision making
6. Competency mapping the budget and economic condition

LIST OF PRACTICALS

1. Select a client and perform an investor profiling.
2. List of investment avenues available for Indian Investor.
3. Select one industry, Two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
4. Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.
6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)
7. Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

SUGGESTED READINGS :

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

6. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd edition, Pearson Education.

19BAU511B	BANKING AND INSURANCE (PRACTICAL)	Semester – V 2H – 1C
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Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the concept and products of banking and insurance company.
- To analyze the features of the banking and insurance companies apply the theoretical learning into lifelong practice.
- To critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
- To communicate in oral and written form and prepare report
- To access risk factor in banking and insurance
- To acquire knowledge on technological development in banking

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

1. Understand the concept and products of banking and insurance company
2. Analyze the features of the banking and insurance companies apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.
4. Communicate in oral and written form and prepare report
5. Access and manage the risk in banking and service
6. Technological development and its usage in banking

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. Working and operations of ATM, Credit cards, E-Banking.
4. Procedure for applying personal loan – application proforma and documents to submitted
5. Procedure for applying housing loan - application proforma and documents to submitted
6. Procedure for applying corporate loan - application proforma and documents to submitted

7. Procedure for applying working capital loan - application proforma and documents to submitted

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)

SUGGESTED READINGS:

1. Padmalatha Suresh and Dr.Justin Paul (2017), *Management of Banking and Financial Services* 4th Edition, Pearson Education, New Delhi.
2. Agarwal, O.P.,(2017), *Banking and Insurance*, Himalaya Publishing House, New Delhi
3. Mishra M.N (2016), *Insurance Principles and Practice*, 22nd Edition, S. Chand Publishing, New Delhi.
4. P.KGuptha (2015), *Insurance and Risk Management*, Himalaya Publications
5. N.SToor (2015), *Hand Book of Banking information*, 40th Edition, Skylark Publications.
6. Varshney, P.N., (2014) *Banking Law and Practice*, New Delhi, Sultan Chand and Sons.
7. Jyotsna Sethi, Nishwan Bhatia (2012), *Elements of Banking and Insurance*, 2nd edition, PHI, New Delhi.

19BAU512A	ADVERTISING AND BRAND MANAGEMENT (PRACTICAL)	Semester – V 2H – 1C
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Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
- To communicate orally and in written form the understanding of advertising, media planning, media selection, copy writing and branding and its application in business.
- To evaluate the criteria for the best advertisements and brands and apply in lifelong practice.
- To work in teams and exhibit leadership skills.
- To understand the media planning and selection in business
- To access the consumer perspective and value

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

1. Understand the Concept of advertising, media planning, media selection, copy writing and branding and its application in business.
2. Communicate orally and in written form the understanding of advertising, media planning, media selection, copy writing and branding and its application in business.
3. Evaluate the criteria for the best advertisements and brands and apply in lifelong practice.
4. Work in teams and exhibit leadership skills.
5. Understand the brand image and value in brand management
6. Access the perspective of consumer in competitive market

LIST OF PRACTICALS

1. Create Mind map on the criteria to be evaluated before selecting the media for advertisement in a chart.
2. Your opinion on the Pepsi ad review: A scene-by-scene dissection of possibly the worst commercial of all time
3. <https://www.independent.co.uk/arts-entertainment/tv/reviews/pepsi-ad-advert-commercial-kendall-jenner-police-protest-black-lives-matter-review-a7667486.html>
4. Review an advertising Washing Powder - Nirma
<https://www.youtube.com/watch?v=CbNTcvzrpBY>
5. Review the advertising Reach for a dream|- Tata Motors
<https://www.exchange4media.com/advertising-news/top-10-ads-that-india-watched-in-q1-2018youtube-leaderboard-89731.html>
6. Review the importance of creativity – Your opinion on the adds
<https://www.scoopwhoop.com/creative-indian-ads/>
Review the magazine ad of Hidesign products

7. Create a 2 minutes video ad for BBA @ KAHE (3-7 in a team)
8. Create a one page magazine ad for KAHE
9. Conduct a survey on consumer buying motive after seeing a particular ad (Select the ad and collect the purchase intention after seeing the ad among students/ households/working professionals) (2-3 in a team)
10. Identify the Brand of your choice – Why you like the brand? Justify.

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
- To communicate orally and in written form the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
- To critically analyze and evaluate the criteria for the functioning of the retail store and growth of retail sector in India.
- To Work in teams and exhibit leadership skills.
- To understand the concept on retail space management
- To be aware on retail market segmentation.

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

1. Understand the Concept of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
2. Communicate orally and in written form the understanding of Retailing, Retail market segmentation, Retail location, merchandising, Retail operations and Retail Pricing.
3. Critically analyze and evaluate the criteria for the functioning of the retail store and growth of retail sector in India.
4. Work in teams and exhibit leadership skills.
5. Functional activities in retailing outlets around India
6. Operations and merchandising major concepts in retail market

LIST OF PRACTICALS

1. Clicks-and-Mortar vs. Bricks-and-Mortar – An Analysis of a real time case
2. FDI flow into retail industry in India – Evaluate and comment on the current position
3. Your opinion on Recent Budget impact on Retail Sector – Refer – IBEF website
4. Analyse case on Wal-Mart in India?
5. Create a mind mapping for the job opportunities in Retail sector and the roles and responsibilities for each role (CHART or Computerised color print out)
6. Create a mind mapping for the different retail formats – merit and demerit. (CHART or Computerised color print out)
7. Conduct a survey among students/households/ working professional on their satisfaction level of purchasing online and prepare a report. (2-3 in a team)
8. Visit a Retail store of your choice and evaluate the store on following parameter – (Ask permission to take photos) (2 in a team)
 - a. Year of establishment
 - b. Promoter or management detail
 - c. Initial investment (if data permitted to access)
 - d. Location
 - e. Space Management
 - f. Visualizing
 - g. Promotion strategy

- h. POP Display
- i. CRM practices (if any)
- j. Pricing
- k. Cost Control mechanism (if data permitted to access)
- l. Target Segment
- m. Average Footfalls per day – Visit Saturday and Sunday. (if data permitted to access)

SUGGESTED READINGS:

1. Gibson (2017), Retail Management, 5th edition, Pearson education, New Delhi.
2. Berman,B., and Evans, J.R. et.al (2017). *Retail management: A Strategic Approach*, 13thedition, Pearson education, New Delhi
3. Swapna Pradan, (2017), Retailing Management: Text and Cases, 5th edition, Mc Graw Hill, New Delhi
4. Michael Levy, Barton Weitz, Ajay Pandit (2017), Retailing Management, 8th edition, Mc Graw Hill, New Delhi
5. U. C. Mathur (2011), Retail Management: Text and Cases, I K International Publishing House Pvt. Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To communicate orally and in written form the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To apply the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
- To understand the concept of business risk management
- To be aware on export procedure and documentation
- To understand the information technology in international business

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

1. Understand the Concept of Export, EXIM strategies, custom clearance and Export incentive schemes.
2. Communicate orally and in written form the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
3. Apply the understanding of Export, EXIM strategies, custom clearance and Export incentive schemes.
4. Understand the logical way of clearance in transportation
5. Measure based on the value of information and its usage of technology in business
6. Analyze the export market strategies in business

LIST OF PRACTICALS

1. Procedure to write How to Write an Import Export Business Plan
2. New Incoterms are expected to appear
3. Payment methods in international trade
4. CIF and FOB – Analyse and tell which is best
5. Trade Blocs – Write the importance of each blocs
 - a. ASEAN – Association of South East Asian Nations
 - b. APEC – Asia Pacific Economic Cooperation
 - c. EU – European Union
 - d. BRICS
 - e. NAFTA – North America Free Trade Agreement
 - f. CIS – Commonwealth of Independent States
 - g. COMESA – Common Market for Eastern and Southern Africa
 - h. SAARC – South Asian Association for Regional Cooperation
 - i. MERCOSUR - Mercado Comun del Cono Sur
 - j. IOR-ARC – Indian Ocean Rim Association for Regional Cooperation
6. Give real examples of export-market entry strategies used by the business

7. Basic modes of international transport – Mind map in A/# sheets the importance of each mode of transport
8. Procedure of Custom Clearance of Imported Goods
9. List of SEZ operating in Tamil Nadu and its importance and functioning.
10. Analyse “Why is air freight more cost effective for consumer electronic logistics?” and write the importance of e-logistics.

SUGGESTED READINGS :

1. Dr. Khushpat S. Jain, Apexa V. Jain (2017) Foreign Trade - Theory, Procedures, Practices and Documentation, Himalaya Publishing House, New Delhi.
2. C. Rama Gopal (2016), Export Import Procedures Documentation & Logistics, New Age International (P) Ltd, New Delhi.
3. Justin Paul, Rajiv Aserkar (2013), Export Import Management, Oxford University Press, New Delhi.
4. Mustafa (2010), Foreign Trade Finance and Documentation, 3rd edition, Laxmi Publications, New Delhi.
5. Abhishek A. Rastogi (2015), Handbook On Foreign Trade Policy 2015-2020, 1st edition, Lexis Nexis, New DELhi

COURSE OBJECTIVES:**To make the students**

- To Understand the Concept of direct taxes, indirect taxes and its application.
- To know how to e-filing of IT, register GST and apply the GST provisions.
- To communicate orally and in written form the direct, indirect taxations concepts and provisions.
- To be familiar with the standards and laws pertaining to the Income Tax, GST and customs and apply the knowledge lifelong.
- To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
- To acquire knowledge on filing system and practices in taxation

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

1. Understand the Concept of direct taxes, indirect taxes and its application.
 2. Know how to e-filing of IT, register GST and apply the GST provisions.
 3. Communicate orally and in written form the direct, indirect taxations concepts and provisions.
 4. Familiarize with the standards and laws pertaining to the Income Tax, GST and customs and apply the knowledge lifelong.
 5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
 6. Access the changes in taxation principles based on the year and to prompt the results.
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1. Creation of login of e- filing and E- Filing of income tax returns,
 2. Calculation of TDS
 3. Compulsory On-Line filing of returns for specified assesses.
 4. Application for Getting PAN / TAN
 5. E- payment of tax on total income and tax calculator
 6. Submit returns or various forms
 7. Rectification of Mistakes
 8. ITR V Receipt Status
 9. Outstanding tax demand and refund status
 10. Provision of GST, the provisions related to levy of UTGST.
 11. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
 12. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized

Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee's salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

13. Procedure for GST Registration and Filing of GST Returns
14. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
15. Basic documents to be filed along with bill of entry

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, 60th edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhanian, Dr Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhanian Vinod K Singhanian (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>

COURSE OBJECTIVES:**To make the students**

- To understand the Operations management and its application in business.
- To critically evaluate the criteria for establishing a production plant based on analysis of real time case.
- To recognize the importance factory location, plant location, Plant layout and facility layout.
- To gain knowledge of applying a quality management TQM tools to improve organizational effectiveness
- To gain knowledge of applying a quality management TQM tools to improve organizational effectiveness
- To acquire knowledge on methods of production and operations management

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

1. Understand the Operations management and its application in business.
2. Critically evaluate the criteria for establishing a production plant based on analysis of real time case.
3. Recognize the importance factory location, plant location, Plant layout and facility layout.
4. Gain knowledge of applying a quality management TQM tools to improve organizational effectiveness
5. Effectively communicate ideas, explain procedures in oral and written forms to different audiences
6. Work in teams and Exhibit leadership skills

LIST OF PRACTICALS

1. Analyse the impact of the “Make in India” Campaign on the development of manufacturing sector.
2. Prepare a mind map on Factors for a Good Plant Layout in a chart
3. Prepare a mind map on Deming’s 14 Points in a chart
4. Analyse the case on importance of six sigma and need for certified as Six sigma green belt.
5. Analyse the real case on JIT and its impact on cost control and efficiency.
6. Analyse the case study on cost of poor Quality (COPQ) and its impact on the organization.
7. In a team of 2-3 select a manufacturing firm and visit the firm and prepare a report on the following – (Ask permission to take photos)
 - a. Company name
 - b. Products manufactures
 - c. Year of establishment

- d. Plant location – reason for selection of the same
- e. Technology used – reason for selection of the same
- f. Plant lay out – reason for selection of the same
- g. Production process flow – Diagram to be attached.
- h. Quality assurance methodology

SUGGESTED READINGS:

1. Jay Heizer, Barry Render, Chuck Munson, Amit Sachan (2017), *Operations Management : Sustainability and Supply chain Management*, 12th edition, Pearson Education, NewDelhi.
2. Krajewski, L.J et.al (2015), *Operations Management*, 11th edition, Pearson Education, NewDelhi.
3. Russel, Taylor (2015), *Operations and Supply Chain Management*, 8th edition, Wiley, NewDelhi.
4. B. Mahadevan (2015). *Operations Management : Theory and Practice*, 3rd edition, Pearson Education, NewDelhi.
5. Pannerselvam. (2012). *Production and Operations Management*, 3rd edition, PHI, New Delhi.

COURSE OBJECTIVES:

To make the students

- To learn about industrial relations concept and objectives.
- To know about the industrial conflict and handling the disputes.
- To focus on industrial safety and psychological problems
- To know about the different types of labor and welfare measures for labour.
- To demonstrate the understanding of legal aspects pertaining to industrial relations and labour welfare.
- To be aware on importance of industrial relation

COURSE OUTCOMES:

Learners should be able to

1. Demonstrate descriptive knowledge of the field of industrial relations.
2. Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.
3. Investigate solutions to industrial relations and labor problems based on legal code.
4. Communicate your knowledge of industrial relations in both written and verbal formats.
5. Access the objective of the issue to solve the conflict
6. Functional activities to manage trade union

Unit I Industrial relations and Trade unions

Introduction, Overview of Industrial Relations, Composition of Industrial Relations, Importance of Industrial Relations, Perspectives of Industrial Relations- Concepts and Approaches – Causes of poor Industrial Relations - Effects of poor Industrial Relations-Suggestions to improve Industrial Relations- Trends in India.

Trade Unions: Introduction, Trade Unions, Reasons for Joining Trade Unions, Functions of Trade Unions, Types of Trade Unions, Advantages and disadvantages of Trade unions, Trade Unions in India

Unit II Industrial Conflicts

Industrial Conflicts – Industrial disputes – Types - Causes – Handling and settling disputes – employee grievances – Steps in grievance handling - Settlement of grievance in Indian industry -

Employee discipline - Types of discipline, policy procedures with standing order format, causes and types - Kinds of punishment - Procedure for taking disciplinary action, Indian law on punishment.

Unit III Collective Bargaining

Collective Bargaining:- Concept – Function and importance – Principles and forms of collective bargaining – Procedure – Conditions for effective collective bargaining – Worker's participation in management, Negotiation Law - Role and methods of worker's participation – Management participation in Trade Unions.

Unit IV Industrial Safety

Industrial Safety – Causes of accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Factors, Importance and Problems – Occupational hazards – Diseases – Psychological problems – Counseling

Unit V Labour Welfare

Labour Welfare – Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory welfare measures – Welfare Funds – Education and training schemes – Child labour – Female labour – Contract labour – Construction labour – Agricultural labour and differently abled labour - CLRA (Contract Act) and Child labour – Statutory forms.

SUGGESTED READINGS:

1. Piyali Ghosh, Shefali Nandan (2017), Industrial Relations and Labour Laws, 1st edition, McGraw Hill, New Delhi.
2. P.R.N. Sinha, Sinha InduBala, Shekhar Seema Priyadarshini (2017), Industrial Relations, Trade Unions and Labour Legislation, 3rd edition, Pearson education, New Delhi.
3. Mamoria, C.B., and Sathish Mamoria. (2016). Dynamics of Industrial Relation. New Delhi: Himalaya Publishing House.
4. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj (2017), Industrial Relations and Labour Laws, 2nd edition, McGraw Hill, New Delhi.
5. C.S. Venkata Ratnam & Manoranjan Dhal (2017), Industrial Relations, 2nd edition, Oxford University Press, New Delhi.

COURSE OBJECTIVES:

To make the students

- To understand the Concept of training and development and emerging trends in training.
- To evaluate the need for the training.
- To select the appropriate training methodology based on the need.
- To design and evaluate the training
- To acquire knowledge on training and development
- To access the training outcome

COURSE OUTCOMES:

Learners should be able to

1. Demonstrate the knowledge of training and training methods
2. Apply the knowledge and evaluate the training needs
3. Design an appropriate training for the requirement.
4. Evaluate the training outcome
5. Communicate your knowledge of training and development in both written and verbal formats.
6. Reevaluation of strategies in training and development

Unit I-Introduction:

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training ; Role of External agencies in Training and Development.

Unit II- Training Needs Assessment (TNA):

Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

Unit III- Training and Development Methodologies :

Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brain Storming, Counselling, Position Rotation, Team Building, and Sensitivity Training .

Unit IV-Designing Training and Development Programs:

Organisation of Training and Development programs, Training design, kinds of training and development programs- competence based and role based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self development; Training process outsourcing.

Unit V-Evaluation of Training and Development and Emerging trends :

Reasons for evaluating Training and development programs, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts ; Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

Emerging Trends in Training and Development: Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)

SUGGESTED READINGS

1. Raymond Noe (Author), Amitabh Deo Kodwani(2018), Employee Training and Development, 7th edition, McGraw Hill, New Delhi.
2. Blanchard/Ram et.al (2015), Effective Training, 5th edition, Pearson Education, New Delhi.
3. Dipak Kumar Bhattacharyya (2015), Training and Development: Theories and Applications: Theory and Applications, 1st edition, Sage Texts, New Delhi.
4. Rishipal (2011), Training and Development Methods, S.Chand, New Delhi.
5. Udai Pareek, Surabhi Purohit (2018), Training Instruments in HRD and OD 4th Edition, SAGE Publications Pvt. Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To understand the features of Spreadsheet applications and functions.
- To comprehend and apply computer tools and inbuilt functions on raw data.
- To communicate orally and in written form the features of spreadsheet applications and functions.
- To utilize the expertise of the Excel features and functions as a lifelong practice.
- To acquire knowledge on competent management
- To understand the mapping results on business excel

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. Assessment on future growth of business in competent management
6. Mapping the results of business and excel to the development

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.

19BAU602B	PERSONALITY DEVELOPMENT AND COMMUNICATION SKILLS	Semester – VI 6H – 4C
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Instruction Hours/ week: L: 6 T: 0 P: 0

Marks: Internal: 100 External: 0

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To comprehend on the requirement of the industry like attitude, language, behavior, body language, learning style etc.
- To train the student on corporate etiquettes, professional skills, English language.
- To equip the students to draft resume, face the Group discussion and interview.
- To communicate efficiently in oral and in written form as expected by the industry.
- To acquire knowledge on skill based development
- To understand the concepts in enhancing personality

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

1. Comprehend on the requirement of the industry like attitude, language, behavior, body language, learning style etc.
2. Train the student on corporate etiquettes, professional skills, English language.
3. Equip the students to draft resume, face the Group discussion and interview.
4. Communicate efficiently in oral and in written form as expected by the industry.
5. Understanding the personality aspect and its development requirement.
6. Results on exhibit of the ideas and plan in personality growth and development

UNIT 1 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

1. Ferguson Careers skills library (2015), COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT, 1st edition, Ferguson
2. Sanjay Kumar (Author), Pushp Lata (2015), Communication Skills, 2nd edition, Oxford University Press, New Delhi.
3. Sanjay Kumar (Author), Pushp Lata (2018), Communication Skills – A Workbook, 1st edition, Oxford University Press, New Delhi.
4. Cengage Learning India (2013), English Language Communication Skills: Lab Manual cum Workbook w/CD, 1st edition, Cengage, New Delhi.
5. Barun Mitra (2016), Personality Development and Soft Skills, 2nd edition, Oxford University Press, New Delhi.
6. Gopalaswamy Ramesh (2013), The Ace of Soft Skills: Attitude, Communication and Etiquette for Success, 1st edition, Pearson Education, New Delhi.

19BAU603A	ETHICS & CORPORATE SOCIAL RESPONSIBILITY	Semester – VI
		6H – 5C

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Demonstrate descriptive knowledge of ethics pertaining to individual, organization and industry level.
2. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
3. Demonstrate the knowledge of CSR and its impact in organization.
4. Communicate your knowledge of ethics and CSR in both written and verbal formats.
5. Understand ethical issues in workplace.
6. Value based results pertained in CSR

UNIT I BUSINESS ETHICS FUNDAMENTALS

BUSINESS ETHICS: meaning, types, approaches

Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development -different sources of a person's values

Elements of moral judgment : moral imagination, moral identification and ordering

Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

UNIT II GLOBAL ETHICAL ISSUES

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

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

UNIT III TECHNOLOGY and ENVIRONMENT ETHICS

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

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

UNIT IV CORPORATE SOCIAL RESPONSIBILITY

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

UNIT V STAKEHOLDER CONCEPT

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

SUGGESTED READINGS:

1. Anne Lawrence (Author), James Weber (Author), James Post (2010), Business and Society: Stakeholders, Ethics, Public Policy, 13th edition, McGraw-Hill Education, New Delhi

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

COURSE OBJECTIVES:**To make the students**

- To understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
- To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
- To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
- To understand the stability of business environment
- To acquire knowledge on skill of entrepreneurship
- To be aware of skill development of the entrepreneurs

COURSE OUTCOMES:**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. Role of entrepreneur, various stimulation in development of an entrepreneurship
5. Mobilize the trends in supporting the entrepreneurs and to the entities of business
6. Stimulation and stability on business environment in different situation.

UNIT I INTRODUCTION

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

UNIT II TYPES OF BUSINESS ENTITIES

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

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

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

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

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

UNIT V MOBILIZING RESOURCES FOR START-UP

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

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

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, 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.

19BAU611 A	MANAGEMENT OF INDUSTRIAL RELATIONS (PRACTICAL)	Semester – VI 2H - 1C
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Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

- To learn about industrial relations concept and objectives.
- To know about the industrial conflict and handling the disputes.
- To focus on industrial safety and psychological problems
- To know about the different types of labor and welfare measures for labour.
- To demonstrate the understanding of legal aspects pertaining to industrial relations and labour welfare.
- To understand the importance of bringing industrial relation

COURSE OUTCOMES:

Learners should be able to

1. Demonstrate descriptive knowledge of the field of industrial relations.
2. Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.
3. Investigate solutions to industrial relations and labor problems based on legal code.
4. Communicate your knowledge of industrial relations in both written and verbal formats.
5. Access the objective of the issue to solve the conflict
6. Functional activities to manage trade union

LIST OF PRACTICALS

1. List out the Central Trade Union Organizations (“CTUO”) recognized by the Ministry of Labour
2. Procedure to approach Trade unions for labour issues
3. Role and functioning of Employee Grievances Cell. Norms for redressal of the issue (Time and committee involved)
4. Policies related to the employee discipline specific to a company / industry (Visit a company and get the details)
5. Changing role of Trade union in the digital era (Analyse with the help of real time case study)
6. Analyse the case study on Bata Lock Out

7. Review and write the understanding of the IDA, under section 18(1)
8. Review and write the understanding of the Industrial Employment (Standing Orders) Act, 1946 (“IESOA”) also contains certain provisions pertaining to trade unions.
9. “All India Bank Employees Association v. N.I. Tribunal 68”, the SC held, inter alia, that “the right to strike or right to declare lockout may be controlled or restricted by appropriate industrial legislation and the validity of such legislation would have to be tested not with reference to the criteria laid down in clause (4) of Article 19 of the Constitution but by totally different considerations.” – Review on the case and enumerate the understanding of The right to strike to right to declare lock out.
10. Write the understanding of the Child and Adolescent labour. Child Labour (Prohibition and Regulation) Amendment Rules, 2017.
11. Prepare a mind map for the Management of Industrial Relations
12. Write the understanding of the Cine Workers and Cinema Theatre Workers (Regulation of Employment) Rules, 1984

SUGGESTED READINGS:

1. Piyali Ghosh, Shefali Nandan (2017), Industrial Relations and Labour Laws, 1st edition, McGraw Hill, New Delhi.
2. P.R.N. Sinha, Sinha InduBala, Shekhar Seema Priyadarshini (2017), Industrial Relations, Trade Unions and Labour Legislation, 3rd edition, Pearson education, New Delhi.
3. Mamoria, C.B., and Sathish Mamoria. (2016). Dynamics of Industrial Relation. New Delhi: Himalaya Publishing House.
4. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj (2017), Industrial Relations and Labour Laws, 2nd edition, McGraw Hill, New Delhi.
5. C.S. Venkata Ratnam & Manoranjan Dhal (2017), Industrial Relations, 2nd edition, Oxford University Press, New Delhi.

**TRAINING AND DEVELOPMENT
(PRACTICAL)****Semester – VI
2H – 1C****19BAU611B**

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the Concept of training and development and emerging trends in training.
- To evaluate the need for the training.
- To select the appropriate training methodology based on the need.
- To design and evaluate the training
- To acquire knowledge on training and development
- To access the training outcome

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

1. Demonstrate the knowledge of training and training methods
2. Apply the knowledge and evaluate the training needs
3. Design an appropriate training for the requirement.
4. Evaluate the training outcome
5. Communicate your knowledge of training and development in both written and verbal formats.
6. To Work in team and exhibit leadership skills

LIST OF PRACTICALS

1. Linking training and development
Refer <https://thesystemsthinker.com/charting-a-corporate-learning-strategy/>
2. Is the choice of Outsourcing Training Design and Development a good decision – Analyse a case and write the understanding.
3. Training need analysis (TNA) – Prepare mind mapping in chart for the steps to perform TNA
4. Assess a training need for the students of your college / school near by (Team of 2-3)
5. “Individual Differences in Learning Efficiency” – Analyse using a case study
6. Assess your learning style - <http://vark-learn.com/the-vark-questionnaire/> . Explain your conformation on the result.
7. Prepare a mind map in chart /A3 Paper on the criteria for the Selection of the appropriate training and development methodologies.
<http://ecoursesonline.iasri.res.in/mod/page/view.php?id=33599>
8. Select the appropriate training method to modify Attitude. Analyse a case and substantiate your understanding.
9. Gamification of a learning Tool – Write your understanding.
<https://core.ac.uk/download/pdf/153415003.pdf>
10. Methods for evaluating the training effectiveness -Analyse a case and write your views.
<https://www.mindtools.com/pages/article/kirkpatrick.htm>

SUGGESTED READINGS

1. Raymond Noe (Author), Amitabh Deo Kodwani(2018), Employee Training and Development, 7thedition, McGraw Hill, New Delhi.
2. Blanchard/Ram et.al (2015), Effective Training, 5thedition, Pearson Education, New Delhi.
3. Dipak Kumar Bhattacharyya (2015), Training and Development: Theories and Applications: Theory and Applications, 1st edition, Sage Texts, New Delhi.
4. Rishipal (2011), Training and Development Methods, S.Chand, New Delhi.
5. UdaiPareek, Surabhi Purohit (2018), Training Instruments in HRD and OD 4th Edition, SAGE Publications Pvt. Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

- To Create and format the data in excel sheet
- To utilize all the inbuilt, functions and formulas and analyze the data.
- To critically analyze the data using the what-if, solver and pivot functions.
- To communicate the outputs in written form identifying the objective and outcome of each exercise.
- To apply the practice of utilization of spreadsheets lifelong learning for data analysis and decision making.
- To understand the mapping results on business excel

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 analyze the data.
3. Critically analyze 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. Mapping the results of business and excel to the development

LIST OF PRACTICALS

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.

19BAU613A	ETHICS & CORPORATE SOCIAL RESPONSIBILITY (PRACTICAL)	Semester – VI 2H - 1C
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Instruction Hours / week: L: 0 T: 0 P: 2

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
2. Demonstrate the knowledge of CSR and its impact in organization.
3. Communicate your knowledge of ethics and CSR in both written and verbal formats.
4. Understand ethical issues in workplace.
5. Assess the responsibilities in CSR
6. Exhibit the CSR results for stakeholder of the organization

LIST OF PRACTICALS

1. Ethics Case Study: It was Just a Careless Mistake. What Should David Do?
<https://www.youtube.com/watch?v=ZwFyASop8nc>
2. Watch the movie Monsters Inc. Highlight the Ethical issues.
<https://www.youtube.com/watch?v=CUCSK1QFwts&t=160s>
3. Highlight on Ethical issues at Starbucks reviewing the below material
http://www.starbucks.in/media/SoBC-2017-English_tcm87-10746.pdf
4. Highlight on your understanding of whistle blowing and its impact in Indian Companies.
<https://economictimes.indiatimes.com/news/company/corporate-trends/whistle-blower-complaints-on-the-rise-in-india-inc/articleshow/66540004.cms?from=mdr>
5. Analyse and write your understanding on Indian Laws on employment-at-will doctrine. Is it ethical?
6. “Shreya Singhal v. Union of India, the Supreme Court of India struck down Section 66A of the Information Technology Act, 2000 on the grounds that the Section has a chilling effect on the

right to freedom of speech and expression over the Internet “ - Your understanding on the freedom of expression over internet.

7. “India’s Economy Is Booming. Deregulation Is the Next Important Step” – Analyse and write your view on the Deregulation of fuel prices.
8. Forced Labor and Child Trafficking in India’s Garment Sector - Analyse and write your view.
9. Take a case study on any Indian company and focus on their CSR activities and highlight the same.
10. Read a GRI’s G4 report of any company of your choice and highlight their key initiative to sustainability.

SUGGESTED READINGS:

1. Anne Lawrence (Author), James Weber (Author), James Post (2010), Business and Society: Stakeholders, Ethics, Public Policy, 13th edition, McGraw-Hill Education, New Delhi
2. Shailendra Kumar (Author), Alok Kumar Rai (2019), Business Ethics, Cengage Learning India Pvt. Ltd. , New Delhi.
3. Khanka S.S.(2014), Business Ethics and Corporate Governance (Principles & Practice) , 1st edition, S.Chand, New Delhi.
4. Fernando (2013), Business Ethics: An Indian Perspective, 2e, Pearson Education, New Delhi.
5. J.P.Sharma (2016), CORPORATE GOVERNANCE Business Ethics and CSR - With Case Studies and Major Corporate Scandals, Ane Books Pvt. Ltd, New Delhi.
6. Mohapatra, Sreejesh, (2012), Case Studies in Business Ethics and Corporate Governance, 1st edition, Pearson education, New Delhi.
7. Andrew Crane(2016), Business Ethics, Oxford University Press, New Delhi.
8. MadhumitaChatterji (2011), Corporate Social Responsibility, Oxford University Press, New Delhi.
9. K.S. Ravichandran (2016), Corporate Social Responsibility – Emerging Opportunities And Challenges In India, First Edition, Lexis Nexis, New Delhi.
10. CA. Kamal Garg (2018), CORPORATE SOCIAL RESPONSIBILITY with Companies (Corporate Social Responsibility Policy) Rules, 2014, Bharat law publications, New delhi.

ENTREPRENEURSHIP DEVELOPMENT (PRACTICAL)

Semester – VI
2H – 1C

19BAU613B

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

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

- To understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
- To analyze the case studies and try to apply the theoretical learning into lifelong practice.
- To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
- To Communicate in oral and written form and prepare business plan and the report.
- To Work in team and exhibit leadership skills
- To be aware of skill development of the entrepreneurs

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. Analyze 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. Stimulation and stability on business environment in different situation.

LIST OF PRACTICALS

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)
1. To study on any one Family business house in India and enumerate on the growth.
2. To study on Generation Entrepreneurship and how they did success planning
3. To study on the social entrepreneurship venture with a successful case study.
4. To study on the various association available for the support of the entrepreneurship in a particular industry
5. To study on various sources of funding including venture capital and procedure to procure support.
6. Visit a bank and understand the procedure and documents for applying for corporate loan
7. 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
8. Procedure for opening a Start ups and the government support to start up initiatives.
9. Procedure for applying IPR and Patent.

SUGGESTED READINGS:

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

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

1. Identify an issue to be analyzed 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. Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

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

Report should contain

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

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