

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

Syllabus
2019 – 2020



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
KARPAGAM ACADEMY OF HIGHER
EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
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DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM.(BPS)
(2019–2020 Batch and onwards)

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER – I										
19LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
19ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
19BPU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
19BPU102	Management and Organization Behaviour	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
19AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
19BPU111	Management and Organization Behaviour (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
Semester Total				26	2	2	26	240	360	600
SEMESTER – II										
19LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
19ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
19BPU201	Business Process Services in Finance and Accounting	I, II, III	a, b,c, d,e, h	6	0	0	5	40	60	100
19BPU202	Business Analytics	I, II, III	a, c, d,e, h	5	2	0	5	40	60	100
19AEC201	Environmental Studies	I, III, IV	a,c,d,e,h , i	3	0	0	3	40	60	100
19BPU211	Business Process Services in Finance and Accounting (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
19BPU212	Computer Applications for Business (Practical)	I, II, III	a, b, c, d,e,h	0	0	2	1	40	60	100
Semester Total				24	2	4	25	280	420	700

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER – III										
19BPU301	Supply Chain Management	I, II, III	a, e	6	2	0	6	40	60	100
19BPU302	Income Tax Law and Practices	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100
19BPU303	Cost and Management Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
19BPU304A	Principles of Auditing	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
19BPU304B	Business Process Services in Insurance	I, II, III	a, b, c, d,e, h	4	0	0	3	40	60	100
19BPU311A	Principles of Auditing (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100
19BPU311B	Business Process Services in Insurance (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
Semester Total				22	6	2	22	200	300	500
SEMESTER – IV										
19BPU401	Indirect Taxation	I, II, III	a, e	6	2	0	6	40	60	100
19BPU402	Campus to Corporate Transition	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
19BPU403	Retail CPG and Market Research	I, II, III	a, b, c, d,e, h	6	2	0	6	40	60	100
19BPU404A	Financial Analysis and Reporting	I, II, III, IV	a, c, d,e, h,i	4	0	0	4	40	60	100
19BPU404B	Business Process Services in Banking	I, II, III	a, b, c, d,e,h	4	0	0	4	40	60	100
19BPU411A	Financial Analysis and Reporting (Practical)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100
19BPU411B	Business Process Services in Banking (Practical)	I, II, III	a, b, c, d,e, f,g,h	0	0	2	1	40	60	100
Semester Total				22	6	2	23	240	360	600
SEMESTER – V										
19BPU501A	Services Marketing	I, II, III, IV	a, c, d,e,h,i	6	2	0	6	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
19BPU501B	Business Process Services in Capital Market	I, II, III	a, b, c, d,e,h	6	2	0	6	40	60	100
19BPU502A	Business Law	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
19BPU502B	Managing Business Processes - I	I, II, III	a, b, c, d,e,h	6	2	0	6	40	60	100
19BPU503A	Marketing Management	I, II, III	a, e,h	4	0	0	3	40	60	100
19BPU503B	Research Methodology	I, II, III	a, b, c, d,e,f,g,h	4	0	0	3	40	60	100
19BPU504A	Business Economics	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100
19BPU504B	Management Information System	I, II, III, IV	a,c,d,e,h ,i	6	2	0	6	40	60	100
19BPU511A	Marketing Management (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
19BPU511B	SPSS(Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
Semester Total				22	6	2	22	200	300	500
Semester – VI										
19BPU601A	Human Resource Management	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
19BPU601B	Managing Business Processes – II	I, II, III, IV	a, b, c, d,e,h,i	6	2	0	6	40	60	100
19BPU602A	Company Law	I, II, III	a,e,h	6	2	0	6	40	60	100
19BPU602B	Financial Management	I, II, III	a,e,h	6	2	0	6	40	60	100
19BPU603A	Entrepreneurship	I,II, III	a,e,h	4	0	0	3	40	60	100
19BPU603B	Excel for Business	I, II, III	a, b, c, d,e,h	2	0	0	2	40	60	100
19BPU611A	Entrepreneurship (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
19BPU611B	Excel for Business (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
19BPU691	Project	I, II, III	a,b,c,d,e, ,h	8	0	0	6	40	60	100
ECA/NCC/NSS/Sports/General Interest etc										Good
Semester Total				24/ 22	4	2/ 4	22	200	300	500

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
Programme total							140	1360	2040	3400

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	19ENU101	English – I
I	19LAU101	Language - I
I	19AEC101	Business Communication
II	19ENU201	English – II
II	19LAU201	Language – II
II	19AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	19BPU101	Financial Accounting
I	19BPU102	Management and Organization Behaviour
II	19BPU201	<i>Business Process Services in Finance and Accounting</i>
II	19BPU202	Business Analytics
III	19BPU301	<i>Supply Chain Management</i>
III	19BPU302	Income Tax Law and Practices
III	19BPU303	Cost and Management Accounting
IV	19BPU401	Indirect Taxation
	19BPU402	<i>Campus to Corporate Transition</i>
	19BPU403	<i>Retail, CPG and Market Research</i>
VI	19BPU691	<i>Project</i>

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	19BPU304A	Principles of Auditing
	19BPU311A	Principles of Auditing(Practical)
III	19BPU304B	<i>Business Process Services in Insurance</i>
	19BPU311B	<i>Business Process Services in Insurance (Practical)</i>
IV	19BPU404A	Financial Analysis and Reporting
	19BPU411A	Financial Analysis and Reporting (Practical)
IV	19BPU404B	<i>Business Process Services in Banking</i>
	19BPU411B	<i>Business Process Services in Banking (Practical)</i>
V	19BPU503A	Marketing Management
	19BPU511A	Marketing Management (Practical)
V	19BPU504B	Research Methodology
	19BPU511B	SPSS (Practical)
VI	19BPU603A	Entrepreneurship
	19BPU611A	Entrepreneurship (Practical)
VI	19BPU603B	<i>Excel for Business</i>
	19BPU611B	<i>Excel for business (Practical)</i>

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	19BPU501A	Service Marketing
	19BPU501B	<i>Business Process Services in Capital Market</i>
	19BPU502A	Business Law
	19BPU502B	<i>Managing Business Processes - I</i>
VI	19BPU601A	Human Resource Management
	19BPU601B	<i>Managing Business Processes – II</i>

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	19BPU504A	<i>Business Economics</i>
	19BPU504B	Management Information System
VI	19BPU602A	Company Law
	19BPU602B	<i>Financial Management</i>

PROGRAM OUTCOMES (PO)

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

PROGRAM SPECIFIC OUTCOMES (PSO)

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

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

COURSE OBJECTIVES**To make the students**

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

Course Outcomes**Learners should be able to**

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

பாடத்திட்டப்பொதுநோக்கம்

- கற்றல்வழிசிந்தனைத்திறனையும்,
கருத்துவெளிப்பாட்டுத்திறனையும்,
ஆய்வுநோக்கையும்மேம்படுத்துதல்.
- இலக்கியங்கள்உணர்த்தும்வாழ்வின்நுட்பமானபகுதிகளைஉணர்த்துதல்.
- மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.

- வளர்ந்துவரும்சமூகத்தில்அறஉணர்வு,
பண்பாடுபோன்றவைகுறித்துஅறிவூட்டல்.
- அரசுத்தேர்வுகளுக்குமாணவர்களைஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

- இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில்,
விருப்பப்பாடமாகஇடம்பெறுகின்ற, ‘தமிழ்இலக்கியவரலாறு’
குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
- கல்வெட்டியல்,
ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலு
க்குரியஆய்வுமனப்பான்மையுடன்,
இலக்கியங்களைஅணுகுதல்.
- தமிழின்வளர்ச்சித்துறையாகிய, ‘அறிவியல்தமிழ்’ ;
‘இணையதமிழ்’
குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைவளர்
ச்சிபெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன்,
படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
- சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவி
யாகஇலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.

அலகு – I :இக்காலஇலக்கியம்: (20 மணிநேரம்)

1. மகாகவிபாரதியார் – யோகசித்தி-தேடிச்சோறு .
2. பாரதிதாசன் – தமிழின்இனிமை.

3. கவிமணிதேசிகவிநாயகம்பிள்ளை – வாழ்க்கைத்தத்துவங்கள்.
4. கண்ணதாசன் – சுயதரிசனம்.
5. கவிக்கோ. அப்துல்ரகுமான் – மண்.
6. மு.மேத்தா – மரங்கள்
7. கவிஞர்வைதீஸ்வரன் – விரல்மீட்டியமழை .
- 8 ஈரோடுதமிழன்பன் – இன்னொருசுதந்திரம் .
9. நர்மதா – பெண்ணேஉனக்காக .
10. பெரு.மதியழகன் – புதுமைக்குயில் .

அலகு – II :அறஇலக்கியம்:

(15 மணிநேரம்)

1. திருவள்ளுவர்- திருக்குறள் – பண்புடைமை
2. ஓளவையார் – கொன்றைவேந்தன் (1- 50 பாடல்கள்)
அன்னையும்பிதாவும் – புலையும்கொலையும்களவும்தவிர்
3. நாலடியார் – (5 பாடல்கள்)
குஞ்சிஅழகும், இம்மைபயக்குமால், களர்நிலத்து,
வைப்புழிக்கோட்படா, கல்விகரை
4. முன்றுறையரையனார் – பழமொழிநானூறு 5 பாடல்கள்
உணற்குஇனிய, பரந்ததிறலாரை, நெடியதுகாண்கிலாய்,
இனியாரும், உரைசான்ற

அலகு – III :சிறுநிலக்கியம்:

(15

மணிநேரம்)

5. ஏட்டில்இல்லாதஇலக்கியம் – ஓளவைதுரைசாமி

அலகு – V :மொழிப்பயிற்சி:

(12 மணிநேரம்)

1. பொருத்தமானதமிழ்ச்சொற்களைப்பயன்படுத்துதல்
2. செய்யுள்பொருளுணர்திறன்
3. மொழிபெயர்ப்புப்பயிற்சிகள்
4. கடிதங்கள்மற்றும்விண்ணப்பங்கள்எழுதுதல்

பாடநூல்:கற்பகச்சோலை – தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறைவெளியீடு.

		Semester – I	
20ENU101	ENGLISH – I	4H – 4C	
Instruction Hours / week:	L: 4 T: 0 P: 0	Marks: Internal: 40	External: 60 Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVE:**To make the students**

1. To give basic knowledge on grammar.
2. To train communication in real life situation.
3. To be familiar with the four basic skills of English.
4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To provide aesthetic pleasure through literature.
6. To develop the moral values of students.

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

1. Retrieve fundamentals of English language to construct error free sentences.
2. Develop the knowledge of interpersonal skills.
3. Establish and maintain social relationships.
4. Develop communication skills in business environment.
5. Refine communication competency through LSRW skills.
6. Improving intrapersonal skills through literary works.

UNIT - I: Grammar

Types of Sentences, Subject and Predicate, Parts of Speech, Tenses, Preposition and Articles

UNIT – II: Communication Exercise

Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English- Charts and Pictorial Writing.

UNIT - III: Interpersonal Skills

Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

UNIT - IV: LSRW Skills

Listening- Listening and its types, Basic Listening Lessons

Speaking- Basics of speaking, Regular English, Business English, Interview English

Reading- Reading and its purposes, Types of Reading, Reading Techniques

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

UNIT - V: Literature

Prose: Let's Do What India Needs from Us - Dr. A.P.J. Abdul Kalam

Poem: A Prayer for My Daughter - W.B. Yeats

Short Story: Sparrows- K. Ahmad Abbas

Suggested Reading: Hewings Martin, 2013 Advanced Grammar in Use, Cambridge
University Press

Haines Simon, 2015 Advanced Skills, A resource Book of Advanced- Level Skill
Activities

FINANCIAL ACCOUNTING

Semester – I

19BPU101

8H – 6C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT- I Accounting Information System:

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures

UNIT- II Accounting Process & Final Accounts

Accounting Process:

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

Business Income:

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

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

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

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

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

UNIT- IV Accounting for Inland Branches

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

UNIT- V Accounting for Partnership:

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

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

SUGGESTED READINGS:

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

MANAGEMENT AND		Semester – I	
19BPU102	ORGANIZATION BEHAVIOUR	6H	– 5C
Instruction Hours / we L: 6 T: 0 P: 0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. To apply the Concept of management, Behaviour as individual, group and organization life long.
4. To learn the organizational behavior and personality
5. To describe the leadership theories
6. To understand the concept of team work, Conflicts and organizational change

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. Apply the Concept of management, Behaviour as individual, group and organization lifelong.
4. Apply the Organizational behavior and personality
5. Describe the leadership theories
6. Apply the concept of team work, Conflicts and Organizational Change

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION :

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

UNIT II MANAGEMENT FUNCTIONS:

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision making steps and process - Organizing – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization –

System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

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

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

UNIT IV LEARNING AND LEADERSHIP THEORIES :

Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance – Theories: Need, Content and Process Theories – Application. Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power – Causes and consequences of political behavior

UNIT V GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE

Groups and Teams - Definition, Difference between Groups and teams - Stages of Group Development - Group Cohesiveness - Types of teams Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict, Organizational Change: Concept, Resistance to change, managing resistance to change, Implementing Change – Kurt Lewin Theory of Change

SUGGESTED READINGS:

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

19AEC101

BUSINESS COMMUNICATION

4H

– 4C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Communication and its barriers

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

UNIT II Business Correspondence:

Letter Writing, presentation, inviting quotations, sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes. Application Letters – Preparation of Resume

UNIT III Report Writing:

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

UNIT IV Vocabulary and Listening:

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

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

UNIT V Use of Technology and Interview:

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

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

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

SUGGESTED READINGS:

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

MANAGEMENT AND		Semester – I
19BPU111	ORGANIZATION BEHAVIOUR (PRACTICAL)	2H – 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal External: 60 Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

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

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

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

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

List of Movies:

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

List of Books:

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES**To make the students**

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

COURSE OUTCOMES**Learners should be able to**

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

பாடத்திட்டப்பொதுநோக்கம்

- கற்றல்வழிசிந்தனைத்திறனையும்,
கருத்துவெளிப்பாட்டுத்திறனையும்,
ஆய்வுநோக்கையும்மேம்படுத்துதல்.
- இலக்கியங்கள்உணர்த்தும்வாழ்வின்நுட்பமானபகுதிகளைஉணர்த்துதல்.
- மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.

- வளர்ந்துவரும்சமூகத்தில் அறஉணர்வு,
பண்பாடுபோன்றவைகுறித்து அறிவூட்டல்.
- அரசுத்தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

- இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில்,
விருப்பப்பாடமாக இடம்பெறுகின்ற, ‘தமிழ்இலக்கியவரலாறு’
குறித்த முழுமையான அறிமுகம்பெற்றிருத்தல்.
- கல்வெட்டியல்,
ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலு
க்குரிய ஆய்வுமனப்பான்மையுடன்,
இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித்துறையாகிய, ‘அறிவியல்தமிழ்’;
இணையதமிழ்’
குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை வளர்
ச்சிபெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன்,
படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
- சமுதாயமற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக்கருவி
யாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.

அலகு – I : பக்திஇலக்கியம்

(10 மணிநேரம்)

சைவ, வைணவஇலக்கியங்கள் - தோற்றம் , வளர்ச்சி, வரலாறு

1. சைவம்-பெரியபுராணம்–

இளையான்குடிமாறநாயனார்புராணம் (19 பாடல்கள்) .

(அம்பொன்றீடிய, கொண்டுவந்து, ஆளுநாயகர், செல்வம்மேவிய,
 மாறிக்காலத்து, ஈரமேனியை, நமக்குமுன்பிங்கு, செல்லல்நீங்க,
 மற்றம்மாற்றம், உள்ளம்அன்பு, காலினால்தடவி,
 வந்தபின்மனைவியாரும், முறித்தவைஅடுப்பின்,
 வழிவரும்இளைப்பினோடும், மனைவியார்கொழுநர்,
 கணவனார்தம்மை, அழுந்தியஇடருள், மாலயற்கரிய,
 அன்பனேஅன்பர்ப்புசை)

2. வைணவம் - பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து -
 பத்தாந்திருமொழி 'நெறிந்தகருங்குழல்மடவாய்' -
 சீதைக்கு அனுமன்தெரிவித்த அடையாளம்.(1-10).

அலகு - II :சங்கஇலக்கியம் : (22 மணிநேரம்)

சங்கஇலக்கியங்கள் அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை:

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி - தலைவன் - 190
2. நின்றசொல்லார் -குறிஞ்சி - தலைவி - 01

குறுந்தொகை:

1. நிலத்தினும்பெரிதே - குறிஞ்சி -தோழி - 3
2. கழனிமாஅத்து- மருதம் - பரத்தை - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் - தோழி - மருதம் - களவன்பத்து: 24
2. வாழ்ஆதன், வாழி - தோழி - மருதம் -தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து : ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் - 65

2. வாங்குஇருமருப்பின்தீம்தொடை- 66

பரிபாடல்: பரிபாடல்திரட்டு- வையை:

விரிகதிர்மதியமொடு – வையைபுனல் 11:1-15,
வரையனபுன்னகம்- நீர்ப்பூந்துறை 11:16-30, பாய்இரும்பனிக்கடல் –
ஓங்குவிறல்சேஎய்! 1:01-54.

கலித்தொகை:

1. அகன்ஞாலம்விளக்கும்-நெய்தல்கலி –தலைவி- 119.
2. கருங்கோட்டுநறும்புன்னை - நெய்தல்கலி – தலைவி -123

அகநானூறு:

1. ஈன்றுபறம்தந்தஎம்மும்உள்ளாள் – பாலை - நற்றாய்-35

புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183
2. பல்சான்றீரே -பொதுவியல்-195

ஆ). பத்துப்பாட்டு: குறிஞ்சிப்பாட்டு – அறத்தொடுநிற்றல்

அலகு - III :காப்பியம் (12

மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில் ஆயினும்–

‘கோவலன்என்பான்மன்னோ’ (14-38),

‘நீலவிதானத்து’ – ‘நோன்புஎன்னை’(48-53).

மனையறம்படுத்தகாதை : ‘வார்ஒலிகூந்தலை’ –

‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)

அரங்கேற்றுகாதை : ‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).

மதுரைக்காண்டம் :கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ -

‘எழுந்தனன்யான்’ (67-83),

‘வினைவிளைகாலம்’ - ‘கொணர்காங்குஎன’ (148-153).

கட்டுரைகாதை : ‘கடிபொழில்’ - ‘இல்சாபம்பட்டனிர்’ (138-170).

வழக்குரைக்காதை : ‘அல்லவைசெய்தார்க்கு’ - ‘தோற்றான்உயிர்’
(82-93).

வஞ்சிக்காண்டம் :நடுகல்காதை - ‘மதுரைமுதுர்’ - ‘மன்னவர்ஏறு’
(218-234)

வாழ்த்துக்காதை : ‘என்னேஇஃது’ - ‘தோன்றுமால்’ (9)

ஆ)மணிமேகலை: விழாவறைகாதை : ‘தேவரும்மக்களும்’ -

‘மருங்குஎன்’ (66-72).

ஊரலர்உரைத்தகாதை : ‘நாவல்ஓங்கிய’ - ‘உண்டுகொல்’(1-17),

‘கற்றுத்துறைபோகிய’ - ‘தீத்தொழில்படாஅள்’ (32-57).

பாத்திரம்பெற்றகாதை : ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98).

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :

‘வாழிஎம்கோ’ - ‘அரசுஆள்வேந்துஎன்’

(129-163).

அலகு – IV :சிறுகதை

(10 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. அப்பாவின்வேஷடி - பிரபஞ்சன்
3. அந்நியர்கள்- ஆர். சூடாமணி
4. இந்நாட்டுமன்னர்- நாஞ்சில்நாடன்

படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை,கட்டுரை,
உரைநடைஎழுதுதல்,
நேர்காணல்)

மொழிபெயர்ப்பு

பாடநூல்:கற்பகச்சோலை – தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறைவெளியீடு.

		Semester – II	
20ENU201	ENGLISH-II	4H	– 4C

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

Marks: Internal: External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVE:

To make the students

1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students to speak and write error free English.
3. To make the students understand different kinds of communication.
4. To develop knowledge on the business environment communication.
5. To help the students develop their listening, speaking, reading and writing skills.
6. Introducing literary works to the students to enhance their analytical and aesthetic skills.

COURSE OUTCOME:

Learners should be able to

1. Strengthen the foundation of the language to elevate the command of standard grammar.
2. Inculcate the proper communication strategy.
3. Formulate and communicate persuasive arguments for specific business outcome.
4. Apply fundamentals of language for reading, writing and effective communication.
5. Standardize and demonstrate understanding of LSRW skills.
6. Introduce literature to enhance the moral and aesthetic values.

UNIT –I – Grammar

Voice, Idioms and Phrases, Clauses and Reported Speech

UNIT –II –Business and Technical Reports

Business Correspondence – Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing

UNIT –III – Communication Practice

Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

UNIT –IV – LSRW Skills

Listening Skills- Listening Talks and Presentations

Speaking Skills- Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations

Reading Skills- Language of Newspapers, Magazines and Internet

Writing Skills- Writing Paragraphs and Essays- Content Writing

UNIT –V – Literature

Prose- Morals in the Indian Context by Francis Nicholas Chelliah

Poetry- Telephone Conversation by Wole Soyinka

Short Stories- The Last Leaf by O' Henry

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press

Sound Business, Julian Treasure 2012OUP

BUSINESS PROCESS SERVICES IN**Semester – II****19BPU201****FINANCE AND ACCOUNTING****6H – 5C****Instruction Hours / week L: 6 T: 0 P: 0****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

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

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

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

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

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarizing of Transaction - Final Accounts

Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and Demerits on various BPO options - Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

UNIT II Purchase Management:

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc - How a Purchase Order is raised, types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents - Accounting Impact -

Inventory Control - Types of discount offered by Vendors - Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies - Freight Negotiation, FTL, Payments, Conditions etc.,

UNIT III Accounts Payables and Accounts Receivable:

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

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

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

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

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

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

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

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

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

Note: Distribution of marks –100 Percent Theory

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To have an in depth knowledge about the sampling estimation

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. Acquire knowledge about the sampling estimation

UNIT I Introduction to Data Science :

Concepts of measurement, scales of measurement, Different types and scales of data (ratio, interval, nominal and ordinal); Design of data collection formats with illustration, data quality and issues with data collection systems with examples from business, cleaning and treatment of missing data, principles of data visualization.

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

UNIT II Probability and Sampling Estimation

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

Unit II Linear Algebra

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

UNIT IV Hypothesis Testing:

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

UNIT V Regression

Problem definition, Data pre-processing; model building; Diagnostics and Validation Simple linear regression: Coefficient of determination, Significance tests for predictor variables, Residual analysis, Confidence and Prediction intervals

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To have an understanding about the environmental problems
5. To Apply the system concepts and methodologies to analyze and understand interactions between social and environmental process
6. To understand their roles and identities as citizen, consumers and environmental actors in a complex, interconnected world
7. To 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.

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

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 Vidypeeth Institute of Environmental Education Research, New Delhi.
2. AnubhaKaushik., 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 AgarwalV.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.

19BPU211	BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING (PRACTICAL)	Semester – II 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

Case studies, Role play and activities as in the TCS Material

SUGGESTED READINGS:

TCS BPS study material

COMPUTER APPLICATIONS FOR BUSINESS**Semester – II****19BPU212****(PRACTICAL)****2H****– 1C****Instruction Hours / wk L: 0 T: 0 P: 2****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES****To make the students**

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with tools like PIVOT table, V-LOOK UP and H-LOOK UP and its applications.
4. To be aware of the MS-Power point and its usage.
5. To understand the usage of MS-Access and its applications
6. To acquire knowledge about creating the report for product databases

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 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**

1. To understand the types of BPSs and the need for outsourcing Horizontal Services.
2. To learn the Supply Chain Phases and Technology Intervention in Sourcing and Procurement.
3. To know After Market Services Requirement and Sales Order Management.
4. To understand the Requirement and Purpose of Master Data Management.
5. To be familiar with the Logistics Fleet, and Warehouse
6. To acquire knowledge about the inventory management

COURSE OUTCOMES**Learners should be able to**

1. Comprehend on the Current Trend in SCM Outsourcing.
2. Process views of Supply chain and Procurement Practice.
3. Familiar with the Supply Chain Phases and Technology Intervention
4. Obtain the knowledge on Requirement and Master Data Management
5. Enrich with the Logistics Fleet, Warehouse and Inventory Management
6. Acquire knowledge about the inventory management

UNIT I BASIC CONCEPTS

Basics of Businesses, Outsourcing Need and its current Trend - Types of Business Organisations - Business Partnerships - Types of BPSs - Merits and De-Merits on various BPS options - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in SCM Outsourcing.

An Overview to SCM - Supply Chain - Definition and Meaning - Supply Chain Structure - Importance of Supply Chain - Supply Chain Elements - Supply Chain Phases - Process views of Supply chain.

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

Sourcing & Procurement - Sourcing and Types of Sourcing - Components of Sourcing (Spend Analysis, RFx, Auction, Contract) - Understanding the Sourcing requirement - Procurement Practice - Procurement Lifecycle - Purchasing cycle - Receiving and Analyzing -Purchase requirements - Establishing Specifications includes: Supplier Screening Supplier Verification & Supplier selection, Manage contracts & Catalogs, Create

Req, Req Workflow & Approval, PO Management, Spend Management, Technology Intervention in Sourcing and Procurement.

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

UNIT III AFTER MARKET SERVICES AND SALES ORDER MANAGEMENT

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

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

UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT

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

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

UNIT V INVENTORY MANAGEMENT AND CASE STUDIES

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

Case studies with viva, presentations.

SUGGESTED READINGS

TCS Material

		Semester – III	
19BPU302	INCOME TAX LAW AND PRACTICE	8H	– 6C
Instruction Hours / week L: 6 T: 2 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES

Learners should be able to

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. 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 assessed
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Compute business and gain from business and profession

UNIT I BASIC CONCEPTS

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

UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY

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

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

UNIT III COMPUTATION PROFITS AND GAINS FROM BUSINESS AND PROFESSION

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

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

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

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

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

1. Gaur.,&Narang. (2019). *Income Tax Law and Practice* (latest ed.). Ludhiana :Kalyani Publishers.
2. Mehrothra. (2019). *Income Tax Law and Practice*. New Delhi: Snow White publications.
3. Dr. H.C Malhotra, Dr. S P Goyal(2019), *Income Tax Law and Practice*, 60th edition, SathyaBawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2019), *Direct Taxes Law and Practices*, 10th EditionWolters Kluwer India Pvt Ltd, New Delhi.
5. CA AtinHarbhajanka (Agarwal) (2019), *Income Tax Law and Practice*, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr.Vinod.K.Singhania, DrKapilSinghania (2019), *Direct Taxes Law and Practice*, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhania Vinod K Singhania (2019), *Students Guide To Income Tax including GST*, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
8. *Direct Tax Law and Practice* (2019), The Institute of Company Secretaries of India, MP Printers.

E- RESOURCES :

1. NPTEL : https://youtu.be/LV_j1hW1AY4
2. NPTEL : https://youtu.be/6qD7L2W_ssk
3. NPTEL : <https://youtu.be/3dvsQhd9mxg>
4. NPTEL : <https://youtu.be/R2ndARL3RV4>
5. NPTEL : <https://youtu.be/5RD-LC-QV2g>

COURSE OBJECTIVES

To make the students

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

COURSE OUTCOMES

Learners should be able to

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

Unit I

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

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

Unit II

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

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book

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

Reference Books:

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

E- RESOURCES :

1. NPTEL : https://youtu.be/_z4-7xr6ur8
2. NPTEL : <https://youtu.be/X3c4XOmP7AE>
3. NPTEL : <https://youtu.be/Ri1BQIACVpM>
4. NPTEL : <https://youtu.be/dtnbWUXOwgI>
5. NPTEL : <https://youtu.be/z1ORVhB9A38>

COURSE OBJECTIVES:**To make the students**

1. To impart the students' knowledge about the principles and practices in Auditing
2. To make the students to know about the Types of Audit and Vouching transaction
3. To apply the best auditing process as lifelong practice.
4. To communicate orally and in written form the auditing concept, techniques and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing.
6. To learn the preparation of Audit Report

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

1. Comprehend on the Concept of auditing,
2. Recall the audit techniques and practices.
3. Apply lifelong the key learning of best auditing process.
4. Communicate orally and in written form the auditing concept and techniques in business.
5. Familiar with the standards and laws pertaining to the auditing.
6. Learn the preparation of audit report

UNIT I

Introduction to Auditing: Definition-General objectives of auditing - Advantages and limitations of auditing - Auditing and investigation - Qualification of an Auditor.

UNIT II

Types of Audit: Continuous Audit - Final Audit - Interim Audit - Balance Sheet Audit - Merits and Demerits - Audit procedure -Planning of Audit -Audit programme-Audit note book - Audit working papers – Internal control - Internal check - Internal checks as regards cash- wages- sales etc - Position of external auditors to Internal Audit.

UNIT III

Vouching: Vouching of cash transactions - Trading transactions - Impersonal ledger – Definition- Nature and Scope of Internal Auditing- Auditor position - Auditors Duty Regarding Depreciation - Reserves and Provisions.

UNIT IV

Company Audit- Appointment and removal of auditor- Rights and duties of company auditors - Liabilities - Audit of share capital and share transfer.

UNIT V

Audit report- Contents and types -Auditors decision regarding the purchase and sale of asset -Audit of Computerized Accounts -ElectronicAuditing.

SUGGESTED READINGS

1. Tandon, B.N. (2018). *Principles of Auditing*. New Delhi: S. Chand & Company.
2. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2017). *Auditing Theory and Practicals*. Mumbai: Himalaya Publishing House.
3. Saxena. (2019). *Principles and practices of Auditing*. Mumbai: Himalaya Publishing House.
4. Kamal Gupta. (2018). *Contemporary Auditing*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
5. Ramaswamy, M.S. (2019). *Principles and Practices of Auditing*. New Delhi: Vikas Publishing House Pvt Ltd.

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Concept of Risk:

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

UNIT II Life Insurance and Annuity :

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

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

UNIT III Property and Casualty Insurance:

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

UNIT IV Health Insurance:

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

UNIT V Retirement Plans:

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

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

1. To understand and analyse the Auditing standards and standards for the audit evidence
2. To classify and apply vouching, verification and valuation technique to appropriate situation
3. To analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. To analyze the the provisions amended to the appoint of auditor and audit in Companies Act.

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

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Analyze the provisions amended to the appoint of auditor and audit in Companies Act.

1. Analyse the importance of Standards on Auditing (SA) :SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509
3. Analyse the COSO's Internal Control Framework for selected industry of your choice.
4. How to Vouch/Verify/Value
 - a. Goods sent out on Sale or Return Basis
 - b. Borrowing from Banks.
 - c. Goods sent on consignment
 - d. Foreign travel expenses

- e. Receipt of capital subsidy
- f. Provision for income tax
- g. payment of taxes
- h. Advertisement Expenses
- i. Sale of Scrap

5. Case Study on Auditors in on Satyam fraud

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

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

Select Insurance companies

1. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.
2. Familiarize with IRDA norms for agency license.
3. Prepare the Organizational Structure of an Insurance office ,
4. Life insurance companies and identifying their features - Comparative analysis (between any two insurance company)
5. Understand the implication of bancassurance in supporting insurance industry.
6. Understand the implication of micro insurance, group insurance and crop insurance and its impact on the economy.
7. Premium calculation procedure
8. Analyse the real time Cases on procedure to avail Motor Insurance Marine insurance, Property insurance and fire insurance.
9. Procedure for the Insurance Claims (Life and General Insurance separately)
10. Understand Healthcare regulations & Standards ; HIPAA

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To learn the concept of time, value and place taxable supply

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

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Understand the concept of time, value and place taxable supply

UNIT I CONCEPT OF INDIRECT TAXES Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’ Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:

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

UNIT IV PROCEDURAL COMPLIANCE UNDER GST : Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit. Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

UNIT V OVERVIEW OF CUSTOMS ACT : Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

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

SUGGESTED READINGS :

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, SahityaBhawan Publications, New Delhi.
3. DrGirish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. PawanDhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/CQYArx6D10A>
2. NPTEL : <https://youtu.be/5RD-LC-QV2g>
3. NPTEL : <https://youtu.be/JTe7V7xItFs>
4. NPTEL : <https://youtu.be/S-e-2RYt14c>
5. NPTEL : <https://youtu.be/CpC9E0oc2Cc>

		Semester – V	
19BPU402	CAMPUS TO CORPORATE TRANSITION	8H	– 6C
Instruction Hours / week L:6 T: 2 P :0		Marks: Internal: External: 0	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

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

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

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

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

Introduction to Corporate - History of Corporate

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

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

UNIT II Grooming for Corporate: Corporate Etiquettes - Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills

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

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

UNIT V Advanced Level English Communication: Recitation of short stories - Interview Skills - Group Discussion - Social Conversation Skills – Presentation - One Act Plays.

SUGGESTED READINGS:

Text Book

TCS study material

E- LEARNING RESOURCES :

1. NPTEL : <https://youtu.be/bl9YSiH4ujQ>
2. NPTEL : https://youtu.be/JIKU_WT0BlS
3. NPTEL : <https://youtu.be/QSLIttMmaLk>
4. NPTEL : <https://youtu.be/R6wZsNLOORI>
5. NPTEL : <https://youtu.be/45uNWLmAZR8>

**RETAIL, CPG AND
MARKET RESEARCH**

Semester – IV

19BPU403

8H – 6C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Introduction about Market Research: What is market research, how does it differ from marketing research? Different market research tools and research methodologies.

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

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

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

UNIT IV Consumer research: Consumer Research, Consumer Marketing Research, Consumer Marketing Research, Key Consumer Research Methodologies, Key Consumer Research Methodologies, Stages of New Product Development.

UNIT V Panel Services and Media Research: Panel Services: What is Panel data, Uses of Consumer Panel, Panel Research Reports

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

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I : FINANCIAL REPORTING Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications. Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS. Corporate Financial Reporting – Issues and problems with special reference to published financial statements

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

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

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

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

Suggested Readings

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. To apply the learning of the bank functions and operations lifelong practice in BPS.
5. To study about the basics of Cards
6. To have a deep understanding about the bank procedures in international trade

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

1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the banking system, its regulatory body related to banks that facilitates the BPS process.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Apply the learning of the bank functions and operations lifelong practice in BPS.
5. Acquire knowledge about the basics of cards
6. Gain understanding about the bank procedures in International Trade

UNIT 1 : Overview of Banking : Functions and Products of a Bank, Liabilities—Deposits, Assets---Loans and Advances, Payments, Risk Management

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

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

Wealth Management : Mutual Fund processing, Mutual Fund processing , Equities , Bonds, Structured Notes, Corporate actions, Reconciliation

Risk -Control and Information Security

UNIT III : Cards Basics of Cards :Types of Cards, transaction overview, components of Cards, Entities involved, overview on associations **Originations :**Policy, Account opening, dispatch, delivery, Card Maintenance **Payments :**Concepts, applications, investigations, Statement validations **Products on Cards :**Rewards programs, merchandising offers **Authorisation and Risk reviews :**Settlement lifecycle, authorisations, settlement and reconciliation, Accounting and Interchange settlement, settlements to associations - Parameter Design : Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit

UNIT IV : Consumer Loan Mortgages and Trade Finance Lead Generation : Regulation Requirements - **Mortgage Originations :** Sales/ New Application Management, Support and Settlement Services, Pre Underwriting, Underwriting, Verification and Closing, Quality Control and Repurchase, Mortgage Servicing - **Customer Service :** A/c Maintenance, Payment Processing, A/c Closure – **Collection :** Default Management, Front End Activities, Foreclosure and Loss Mitigation, Bankruptcy, Support functions, Quality Assurance - **Domain Learning and Development - Regulatory Agencies Introduction to Trade -** Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - **Letter of Credit (L/C) :** Parties to L/C & Types of L/C , Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - **Collection :** Parties to Collection & Types of Collection, Document Checking, Acceptance & Payment - **Method of Payment:** Advance, Open Account, Documentary Collection & Documentary Credit **Guarantee / SBLC –** Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation

Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance **Loans & Finances -** Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

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

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

UNIT V : Cash Management and Payment Services Cash Management Overview :Cash Management Product Suite A Glance and Brief on all Products - **Payments Life Cycle:** Payments Originations and various products in Originations Phase **Introduction to Funds Transfer :**Various types of Funds transfer(Clearing,TreasuryPayments,Billsreceivables,Collections,lockbox,loans/deposits, Bulk Remittances etc Pre Funds Transfer : A -/c Opening and Maintenance, Workflow Management -

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

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

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
 2. Understand and apply tools and techniques to analyse the financial statement analysis.
 3. Critically evaluate the results of the tools applied, interpret the result.
 4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
 5. Utilize the knowledge of financial statement analysis for lifelong.
 6. Understand the financial position of the firms
-
1. To select a Company – Reason for selecting the company as investor
Download the financial statements
Perform the following financial analysis and interpret
 2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 3. Comparative Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 4. Trend Analysis
 5. Ratio Analysis - Liquidity of Short-Term Solvency Ratio
 6. Long Term Solvency Ratio
 7. Profitability Ratios
 8. Turnover Ratios (Activity Ratios) and Capital Structure Ratios

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.

19BPU411B

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

2H – 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

Select a bank

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

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

SUGGESTED READINGS:

TCS BPS study material

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of services marketing, and 6Ps of Services Marketing
2. To communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. To apply the Services marketing concepts and skills lifelong.
4. To demonstrate the importance of service delivery
5. To understand the service strategies for health and education
6. To understand the service strategies for hospitality ,tourism, Transportation, Information Technology

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

1. Understand the Concept of Services marketing, and 6Ps of Services Marketing
2. Communicate orally and in written form the concepts of Services marketing and 6 Ps of Services marketing
3. Apply the Services marketing concepts and skills lifelong.
4. Acquire knowledge about the importance of service delivery
5. understand the service strategies for health and education
6. Understand the service strategy for hospitality, tourism, Transportation, Information Technology

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

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

UNIT — III Service Quality — Principles of Service Quality — Service Expectations — Perceptions of Service — Factor Influencing Service Expectations — Measuring Service Quality — SERVQUAL — SERVPERF Model — Gap Model of Service Quality — Service Quality Function Development.

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

UNIT — V Service Strategies for Health — Education — Hospitality — Tourism and Transportation —Financial — Information Technology

REFERENCE :

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

E- LEARNING RESOURCES :

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

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

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

UNIT V Risk Management Risk Management: Counterparty Credit Risk Management - Market Risk Management

SUGGESTED READINGS

TCS BPS study material

		Semester – IV	
19BPU502A	BUSINESS LAW	8H	– 6C
Instruction Hours / week L: 6 T: 2 P: 0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To gain knowledge about partnership Act 1932

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

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
6. Gain knowledge about the partnership Act 1932

Unit I The Indian Contract Act, 1872: General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

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

Unit III The Partnership Act, 1932: Nature and Characteristics of Partnership-Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners-Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:<https://www.youtube.com/watch?v=jnNHtCODRFw>
2. NPTEL: <https://www.youtube.com/watch?v=7MRQbWMoSSM>
3. NPTEL: <https://www.youtube.com/watch?v=NT7KLzhFLxA>
4. NPTEL:<https://www.youtube.com/watch?v=FuHzWoMzE6w>
5. NPTEL:<https://www.youtube.com/watch?v=FmqYLM-c2s4>

COURSE OBJECTIVES:**To make the students**

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

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

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

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

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

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

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

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

SUGGESTED READINGS:

TCS study material

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To have an understanding of market segmentation
5. To learn about the product management
6. To describe pricing and distribution management

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

1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Acquire knowledge about the market segmentation
5. Gain insight about the product management
6. Describe pricing and distribution management

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

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

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

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

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

UNIT IV : PRICING AND DISTRIBUTION MANAGEMENT **Pricing** :Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.**Distribution Management:** Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling,

UNIT V - PROMOTION MANAGEMENT AND RECENT DEVELOPMENTS IN MARKETING **Nature and importance of promotion;** Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; **Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

SUGGESTED READINGS:

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

		Semester – IV	
19BPU503B	RESEARCH METHODOLOGY	4H	– 3C
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

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

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

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

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

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design.

Data Sources – Primary and Secondary Data.

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

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

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison. Preparing questionnaire – Quality of a good questionnaire.

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

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

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

SUGGESTED READINGS:

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

E-Resources

1. NPTEL:
<https://www.youtube.com/watch?v=rz30rRfManE&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N>
2. NPTEL:https://www.youtube.com/watch?v=mAVswCzbz_jM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=5
3. NPTEL:<https://www.youtube.com/watch?v=Yzfl3rtF0SM&list=PLdj5pVg1kHiOypKNUmO0NKOfvoIThAv4N&index=6>
4. NPTEL:<https://www.youtube.com/watch?v=a61OtGy8VPw&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY>
5. NPTEL:<https://www.youtube.com/watch?v=ze5bS-NErk&list=PL6G1C6j0WUTXqXL9O0CgTXCr1hL8HR2dY&index=2>

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To demonstrate the demand and supply function
5. To describe production, cost and revenue function
6. To acquire knowledge about the Market Competition

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

1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Describe the demand and supply function
5. Gain insight about the production, cost and revenue function
6. Acquire knowledge about the market competition

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY: Introduction - Meaning, nature and scope of Business Economics, Significance in decision making.

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

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

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

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

UNIT IV : MACRO ECONOMIC FACTORS : Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates– Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income – Production Method – Income Method – Expenditure Method
Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

UNIT V : MONETARY POLICY : Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Deficit Budget.
Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To acquire knowledge about the Strategic Management Information System.

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

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

UNIT II Planning and Control and MIS Structure Introduction, Differences between planning and control information, Systems Analysis, Systems Design

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

UNIT III Enterprise Resource Planning and E-Enterprise System Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

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

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

UNIT V Strategic Management Information System, Security and Ethical Issues Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations' goals, The five levels, Governance Modes in the use of IT

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

SUGGESTED READINGS:

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

E - RESOURCES :

1. NPTEL : <https://youtu.be/5JMkdGQCm4k>
2. NPTEL : <https://youtu.be/JWZ6VAzZ9K0>
3. NPTEL : <https://youtu.be/HKraerQv1Kg>
4. NPTEL : <https://youtu.be/C-Ezqeb5qik>
5. NPTEL : <https://youtu.be/nJgJoNScOEc>

MARKETING MANAGEMENT

Semester – V

19BPU511A

(PRACTICAL)

2H – 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Understand the concept of the marketing, 4-s of marketing and its application in real business situation,
 2. Analyse the business case studies and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives and draw a solution.
 4. Communicate in oral and written form and prepare report
 5. Work in team and exhibit leadership skills
 6. Gain knowledge about the brands and brand strategy of the firms
- **Case Studies on** Impact of marketing concepts and its applicability and bringing out the difference in Core Concepts of Marketing, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept.
 - Perform SWOT / PEST Analysis
 - Case study on The Traditional 4Ps and The Modern Components of the Mix- The Additional 3Ps.
 - Select a company having a multiple product line, For the selected company
 - Analyse the product line and segmentation Market Positioning\
 - Product life cycle for the products
 - *Brand and Branding Strategy of the company*
 - Pricing for the products
 - Distribution Management

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

SUGGESTED READINGS:

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

SPSS (PRACTICAL)**Semester – III****19BPU511B****2H – 1C****Instruction Hours / we L: 0 T: 0 P :2****Marks: Internal: External: 60****Total: 100****End Semester Exam: 3 Hours****COURSE OBJECTIVES:****To make the students**

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To have an understanding about the parametric and non-parametric test

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. Acquire knowledge about the parametric and non-parametric test

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, Two Way ANOVA, Correlation – Rank correlation – Regression – charts.

UNIT V Multivariate analysis Factor Analysis, Cluster Analysis and Discriminate analysis.

Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS

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

E-Resources

1. NPTEL:https://www.youtube.com/watch?v=8_4Z3iKzE8M&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G
2. NPTEL:https://www.youtube.com/watch?v=27pOf3_Kq3s&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=2
3. NPTEL:https://www.youtube.com/watch?v=bapuGcjwiLQ&list=PLVI_iGT5ZuRmXlbuwMKi04R6Oe1G3De8G&index=5
4. NPTEL:<https://www.youtube.com/watch?v=GuUJtJBems>
5. NPTEL:<https://www.youtube.com/watch?v=n3y3xLNoPk4>

19BPU601A

HUMAN RESOURCES MANAGEMENT

8H – 6C

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

Marks: Internal: External: 60

Total: 100

COURSE OBJECTIVES**To make the students**

1. To make students understand the basic concept of human resource management.
2. To enable the students to understand the process of acquisition of Human Resource.
3. To make them understand to the importance and process of training and development.
4. To acquaint the students with knowledge of performance of appraisal.
5. To make the students understand the importance of employee welfare and grievance handling.
6. To have an in depth knowledge about the Industrial disputes and maintenance

COURSE OUTCOMES**Learners should be able to**

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

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

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

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

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

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

Suggested Readings

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

E- RESOURCES :

1. NPTEL : <https://youtu.be/Fa8E3tCDIpo>
2. NPTEL : <https://youtu.be/o2SiQ2EBrs8>
3. NPTEL : <https://youtu.be/o2SiQ2EBrs8>
4. NPTEL : https://youtu.be/bu_yh3h0n3U
5. NPTEL : <https://youtu.be/FiPPfxWgefA>

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I Quality Management:

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

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

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

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

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

SUGGESTED READINGS:

TCS study material

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

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

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES Concept of Capital and Financing of Companies– Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital– Reduction of Capital; Buy–Back of Shares

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

Debt Capital – Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures Securing of Debts: Charges ; Creation, Modification and Satisfaction of Charges Allotment and Certificates – General Principles and Statutory Provisions related to Allotment; Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

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

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS Books of Accounts : Financial Statements. Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board’s Report and Disclosures Contents and Annexure to Board’s Report, Directors’ Responsibility Statement – Preparation and Disclosures, Compliance Certificate – Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

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

SUGGESTED READINGS:

1. Milind Kasodekar;ShilpaDixit;Amogh Diwan (2020), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22nd Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition ,LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

E-RESOURCES

<https://www.youtube.com/watch?v=UOVhFJoFgA4>

<https://www.youtube.com/watch?v=hADwhzhigrQ>

<https://www.youtube.com/watch?v=rTJzik3UIGc>

COURSE OBJECTIVES**To make the students**

1. To make the students understand principles of financial management
2. To enable the students to take investment decisions.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To learn about the capital structure theories

COURSE OUTCOMES**Learners should be able to**

1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management
6. Learn about the capital structure theories

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

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

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

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

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

Suggested Readings:

1. S.N.Maheswari.(2018). *Financial Management- Principles and practices*, [14th Edition], New Delhi: Sultan Chand & Sons.
2. James C. Van Horne and Sanjay Dhamija. (2016). *Financial Management and Policy* [12th Ed], New Delhi, Pearson Education.
3. Levy H. and M. Sarnat (2017). *Principles of Financial Management*, New Delhi, Pearson Education.
4. Joy, O.M.(2007). *Introduction to Financial Management*, New Delhi, TataMc Graw Hill Education
5. Singh, J.K .*Financial Management-text and Problems*, [2nd Ed] New Delhi, Dhanpat Rai and Company.
6. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. *Financial Management*. [9th Edition]. New Delhi, Vikas Publications.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To learn about the types of business entities
5. To acquire knowledge about the sources of business ideas and feasibility studies
6. To study about mobilizing resources for start-ups

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. Acquire knowledge about the types of business entities
5. Gain insight about the sources of business ideas and feasibility studies
6. Demonstrate mobilizing resources for start-ups

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, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.
5. To learn about data analysis
6. To acquire knowledge about the advanced functions in MS EXCEL and PIVOT TABLE

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. Acquire knowledge about data analysis
6. Gain insight about the advanced function in MS EXCEL and PIVOT TABLE

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

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.

19BPU611A

ENTREPRENEURSHIP (PRACTICAL)

2H – 1C

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

Marks: Internal: External: 60

Total: 100

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs,
3. To learn about the entities of business, creating ideas, mobilizing funds and support from government.
4. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
5. To learn about the sources of business ideas and feasibility studies
6. To acquire knowledge about IPR, Patent and copyright

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,
4. Acquire knowledge about the entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
5. Learn about the sources of business ideas and feasibility studies
6. Gain insight about the IPR, Patent and Copyright

UNIT I

To Select company 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.

UNIT II

Analyse the case studies on

- Family business
- Succession Planning / Conflict in family business

UNIT III

Analyse the case studies on

- Availability of technology / Role of industry associations / Self Help Group
- Source of Finance / Venture capital, angel investors and Private Equity fund

UNIT IV Sources of Business Ideas and Feasibility Studies

Drafting of a Business Plan for a business Idea

- Market feasibility
- Technical feasibility
- Management feasibility
- Financial feasibility

UNIT V Mobilizing Resources for Start-Up

Analyse the case studies on

- Start ups

IPR/Patent/Copyrights

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

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

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 analyses 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. Understand the application of PIVOT Table
-
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

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, Create space Independent Publishing Platform, New Delhi.
8. Ritu Arora (2017), Advance excel 2016 training guide, BPB Publications, New Delhi.

		Semester – VI
19BPU691	PROJECT	8H – 6C
Instruction Hours / we L: 8 T: 0 P: 0		Marks: Internal: External: 60
		Total: 100

COURSE OBJECTIVES:**To make the students**

1. 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.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyses the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT applications for analysis and preparation of report.

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

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

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

Report should contain

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

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